

**Select Board  
Finance Committee  
Appointment Study  
Group Sub-  
Committee Packet  
September 28, 2022  
7:00 PM**



# TOWN OF WAYLAND

41 COCHITUATE ROAD  
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## **SELECT BOARD FINANCE COMMITTEE APPOINTMENT STUDY GROUP SUB-COMMITTEE**

**Wednesday, September 28, 2022**

**7:00 p.m.**

**Wayland Town Building; ZOOM; FULLY REMOTE  
41 Cochituate Road, Wayland, MA**

### **Proposed Agenda**

*Note: Items may not be discussed in the order listed or at the specific time estimated. Times are approximate.*

One may watch or may participate remotely with the meeting link that can be found at  
<https://www.wayland.ma.us/public-body-meeting-information-virtual-inperson-and-hybrid>

Pursuant to Chapter 20 of the Acts of 2021, this meeting will be conducted via remote participation. No in person attendance by members of the public will be permitted. This meeting may be recorded which will be made available to the public on WayCAM as soon after the meeting as is practicable.

- 7:00pm 1. Call to Order
- 7:01pm 2. Review, discuss, and potential vote regarding:
- A. Process that would be most effective in gathering information relative to municipal Finance Committee appointments;
  - B. Potential materials that would be most helpful for this subcommittee to consider relative to municipal Finance Committee appointments;
  - C. Most important factors for effective municipal Finance Committee appointments;
  - D. History of appointment process relative to Wayland's Finance Committee;
  - E. Conversation with persons from other communities, possibly other town moderators and/or other town finance committee members, to discuss their experience regarding finance committee appointments;
  - F. Establishment of the sub-committee's next meeting; and
3. Adjourn



**THE EDWARD J. COLLINS, JR.  
CENTER FOR PUBLIC MANAGEMENT**

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# **REVIEW OF FINANCIAL POLICIES AND PROCEDURES**

## **TOWN OF WAYLAND, MASSACHUSETTS**

**EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT**

**NOVEMBER 2016**





## **ACKNOWLEDGEMENTS**

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Nan Balmer, Town Administrator  
Rita Ben-cherqui, Finance Assistant-Payroll  
Susan Bottan, School Business Administrator  
Ellen Brideau, Director of Assessing  
Cindy Cincotti, Finance Assistant - Treasurer/Collector  
MaryAnn DiNapoli, Executive Assistant - Town Administrator  
Elizabeth Doucette, Financial Research/Analyst  
Dale Gudejko, Accounts Payable  
Ben Keefe, Public Buildings Director  
Brian Keveny, Finance Director/Town Accountant  
Donna LeMoyne, Benefits Manager  
Reid Lyons, Human Resources Director - Wayland Public Schools  
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Zoe Pierce, Treasurer/Collector  
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John Senchyshyn, Assistant Town Administrator/HR Director  
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Ana Terrell, Accountant  
Dave Watkins, Chair - Finance Committee

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## **EXECUTIVE SUMMARY**

The Town of Wayland has many strengths related to its finances, culminating in its AAA bond rating, a distinction held by only about 15% of the Commonwealth's 351 municipalities. At the same time, the Town faces many challenges related to its financial operations. The Town reached out to the Center with a request to study the day-to-day finance operations of the Town and provide recommendations to help resolve some immediate operational challenges within the finance-related departments.

While the findings and recommendations in this report focus mostly on specific finance-related topics, they are all set within the context of finance operations in a highly decentralized organizational structure that more closely resembles the organizational structure of towns with smaller budgets and populations than a town of Wayland's size and sophistication. Although making recommendations on this topic was beyond the scope of this report, the project team encourages the Town to undertake future study of whether this structure remains optimal in an increasingly complex financial, statutory, and intergovernmental context.

As with the structure issue noted above, the first two findings of this report are cross-cutting. They are also interrelated. The first is that the Town lacks formal and/or written financial operations policies and procedures on a wide variety of topics and sub-topics. The second is that inter-departmental communications are weak. Tackling both of these will require collaboration. Continuing and expanding meetings between departments will be key to fixing both of these.

The findings that relate to information technology (IT) generally fall into two categories. The first set relates to the Town's primary financial management software packages, starting with the fact that the Town utilizes and pays for two, when the majority of municipalities only use one. It also includes the fact that there are issues over responsibility for training on, support for, and access to these systems. The second set includes more general IT challenges affecting all departments but that particularly challenge finance-related departments, including issues of outdated hardware.

The second category of findings focuses on payroll and includes both narrow items that could be easy to fix and longer-term challenges that will take significant time and thought to address. The narrow issues include things like pay advices not having up-to-date information on benefit day balances, while the long-term challenges include the high number of payrolls and the unusual payroll schedule.

The report's accounts payable findings focus on specific cases where there are missing policies and procedures affecting operations, including around the vendor master file and submitting invoices. They also include challenges from workflow interruptions and the issuance of expense reimbursement checks.

The report's findings related to collections, receivables, and commitments highlight the fact that funds collected by some departments are not turned over in a timely manner, and that there are delays issuing and posting commitments.

Finally, there report addresses a handful of findings related to procurement. This includes noting that there is no consistent procedure for verifying availability of funds for the purchase built into the existing procurement process and that the process sometimes does not transmit final approval back to the person making the initial request. There are also findings related to a perceived slowdown of the procurement process and the lack of a common repository for contract information.

## BACKGROUND

### About the Town

The Town of Wayland provides a lengthy self-description on the opening page of the official Town website:

*Wayland is a stable and progressive community, characterized by a legacy of civic engagement and a commitment to citizen self-governance, advised and supported by professional staff. It is a community that thoughtfully plans for its future through the efforts of elected and appointed citizens serving on many boards and committees, embracing Wayland's history and heritage, protecting its semi-rural character through preservation of open spaces, and valuing its fiscal stability. Most of all, it is a caring community of residents from a variety of religious, ethnic and cultural backgrounds, bound together by a tradition of philanthropy and volunteer spirit. Citizens offer their time and talent to a variety of charitable causes and cultural organizations that make Wayland a wonderful place in which to live.*

*The Town of Wayland is committed to delivering the highest quality municipal services in a fiscally responsible and an operationally responsive manner to the citizen-customers that it serves. Our residents enjoy a full array of facilities and services including: full-time police and fire protection; award-winning schools for grades kindergarten through 12 (three elementary, one middle, and one senior high school); street maintenance and snow removal; public health and natural resource protection; elder, youth and veterans services; a full service library; a public beach on Lake Cochituate; and a number of parks, playgrounds, conservation lands, and recreational facilities and programs. The Town also operates its own water supply, purification, and distribution system and provides a solid waste transfer station and recycling facility for residents on a fee-for-service basis. Wayland offers its residents many educational, recreational and cultural opportunities, both within the community and as part of the greater Boston metropolitan region. (<http://www.wayland.ma.us/Pages/index>)*

### About the Project

The Town reached out to the Center with a request to study the finance operations of the Town and provide recommendations to help resolve some immediate operational challenges within the finance-related departments. After some discussion among Town offices, the Town provided the project team with the following description of the goals of the work:

*"The Wayland Finance Team sees the effort as an external review resulting in recommendations on the operation of the town's financial processes and procedures. We would like the review to occur in the period June through August, 2016 depending on the availability of Collins Center resources. The Finance Team sees the Collins Center review as a means to benchmark our existing day to day finance practices against accepted best practices. An excellent result from the Collins Center Study will be practical recommendations to make us better at what we do, individually and collectively. By "better at what we do", we mean more efficient, legally compliant, customer friendly and organized for planning and problem solving. We look forward*



*to recommendations from the Collins Center on policy, organization, work flow, procedures, schedules, communication and use of technology to improve our current financial systems.”*

It is important to note that this study was not intended to take into account structural and organizational issues, which will be addressed briefly below.

**About the Finance Operations**

The Town has many strengths related to its finances and financial operations, chief among them its AAA bond rating, which is only held by about 15% of municipalities in the Commonwealth. Beyond that, signs of the Town’s strengths include its first completed CAFR this year and its strong free cash position.

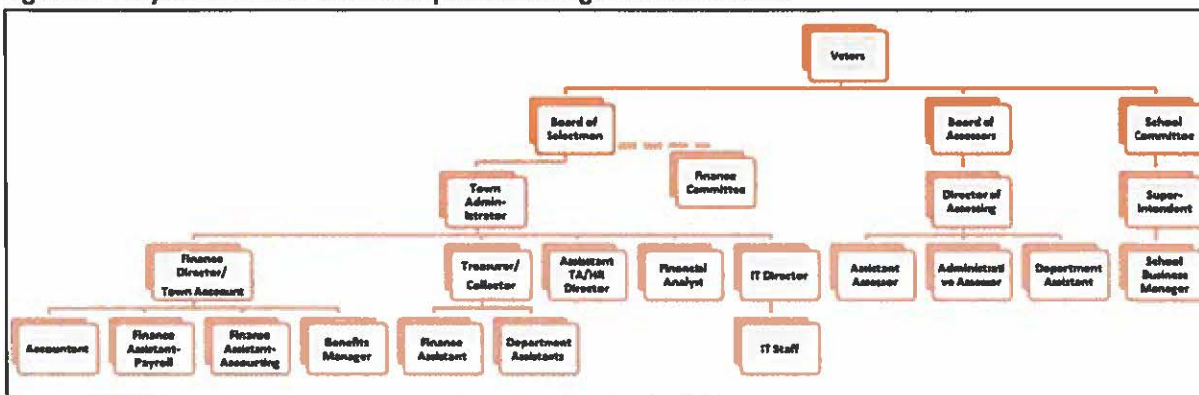
Behind those external signs of strength is significant strength in human capital. The department heads and staff of the various finance-related departments all show a deep commitment to the Town and frequently praised each other’s dedication and abilities. The project team was also generally impressed with the commitment and capabilities of those interviewed. Moreover, the Town is fortunate to have a mix of those with significant institutional knowledge and those who bring fresh perspectives to the operations.

More recently, several changes are contributing and likely will continue contributing to additional improvements. These include improving communications and collaborations (e.g., the relatively recent restoration of regular department head meetings), re-introducing performance reviews, and creating and filling the new IT executive director position.

Taken together, the Town has many strengths to serve as a foundation for the work of this study.

The findings and recommendations that follow in the next section will touch on a wide variety of departments, processes, policies, and services. However, there is one over-arching and cross-cutting issue beyond the scope of this report that the project team believes it is essential to raise upfront, because it touches on all aspects of the financial operations in Town. The organizational structure of financial operations in Town is highly decentralized for a town of Wayland’s size and complexity.

**Figure 1. Wayland Finance-Related Operations Organizational Chart**



As can be seen in an organizational chart of finance-related operations, there is no single point of responsibility nor chain of command responsible for the financial operations of the Town. This becomes evident even in the nomenclature used for the Town's finance operations. The Town has a department titled Finance, led by a Finance Director, that has no authority to direct town finance operations, including treasury, collections, assessing, procurement, or the financial analyst – neither in reporting relationships nor in how information is presented to the public (e.g., the website).

Furthermore, Wayland's Town Administrator Special Act (Chapter 320 of the Acts of 2004) and the Town bylaws (Chapter 60, Section 2) both describe the finance director position as "Finance Director, who shall have the authority and responsibilities of a Town accountant." The only other reference to the position in either the special act or town bylaws involve the position's role to work with the Town Administrator and Finance Committee on budget-related strategies, guidelines, etc. Similarly, the Town Administrator is described in the Special Act as "the chief operating and administrative officer of the town" who shall be "responsible and accountable for ensuring there is appropriate administration and coordination, in the implementation of and adherence to town policies affecting town departments and in the development and execution of programs affecting various town departments." Presumably, these general responsibilities might include finance-related policies and operations, but the Administrator's role has not been interpreted this way historically in Wayland. Looking at both positions together, it is clear that neither position (nor any other in Town government) is granted sufficient authority to truly manage the overall financial operations of the Town.

This decentralized finance organizational structure has an impact on operations in numerous and significant ways. It can create difficulty in making inter-departmental decisions (e.g., difficulty in centralizing software); it can lead to confusion about roles and responsibilities, etc.; and it can leave the Town with no way to resolve disagreements between departments that have different reporting relationships. Many of the issues identified in this report can be linked directly or indirectly to these organizational structure challenges.

Wayland is by no means the only Massachusetts town with this challenge. Almost all Massachusetts towns were at one point like this. However, based on the project team's observations, the Town is one of the larger and most sophisticated towns that still operate in this manner. (See Appendix A for Finance organizational charts for Concord, Weston, etc.) The decentralization is also understandable, given the Town's abiding commitment to its "legacy of civic engagement and a commitment to citizen self-governance," as stated right at the opening of the self-description on the website.

A full analysis of the organizational structure of the finance operations and related recommendations are beyond the scope of this report. Nevertheless, the project team encourages the Town to revisit this issue at another point in time.

## **METHODOLOGY**

### **Document Review**

At the beginning of the project, the Center's project team requested and received numerous documents relating to the Town's financial operation. These included:

1. the existing bylaws, general laws accepted, and special acts (often referred to as the "legal base" of the Town);
2. the most recent Town budget, annual report, and external audit management letter;
3. any recent external reports commissioned by the Town related to finance;
4. job descriptions of finance-related positions; and
5. written financial policies.

Please see Appendix B for a complete list of documents provided in response to this request.

Throughout the course of the project, the project team reviewed additional documents, including many examples of Town reports and internal documents provided by staff. (Please see Appendix B for a list of these documents.) In addition, several staff interviewed provided the project team with additional unsolicited documents to demonstrate various issues of concern to them.

### **Interviews**

The project team conducted 22 formal interviews, as well as 8 follow-up interviews.

### **Research on Alternative Approaches and Best Practices**

The project team spoke with colleagues and collected examples of various procedures and policies used in other Massachusetts municipalities.

## FINDINGS AND RECOMMENDATIONS

Findings and Recommendations Summary		
Page	Finding	Recommendation
<b>1. Overarching Findings and Recommendations</b>		
12	1.1: Lack of formal and/or written financial operations policies and procedures	<i>Work collaboratively to develop agreed-upon written policies and procedures. Consider compiling these into a single manual or handbook.</i>
12	1.2: Inter-departmental communications are weak	<i>Continue the relatively new practice of having finance meetings of finance-related department heads. Convene staff meetings with appropriate staff to address or resolve any issues that impact the regular, accurate transfer of information or any other issue causing concern among staff.</i>
<b>2. Information Technology</b>		
14	2.1: The Town pays for and uses two financial management software packages (VADAR and MUNIS)	<i>Involve all users of the financial management software packages in a process that allows the Town to select one of the two systems and abandon the other. Use this process to analyze utilization of the selected system to determine unused modules and missed opportunities.</i>
14	2.2: There is a lack of clear responsibility for oversight and management of finance software systems	<i>Develop a formal process to assign responsibility for key administrative functions for the financial management software.</i>
14	2.3: Users do not always have access to the accounts they need in order to perform their duties	<i>Create regular team review process to evaluate and update (if needed) user account access and MUNIS workflows, in connection with the previous recommendation about responsibility for the system. Create master chart of software access needs by position.</i>
15	2.4: There is a lack of training and support on finance systems	<i>Offer staff regular opportunities for MUNIS training, including both new employees and refreshers for current employees. Develop a new Wayland-specific MUNIS guide for finance-related officials.</i>
15	2.5: The Town lacks an internal file-sharing mechanism	<i>Continue to move forward on creating an internal, secure file-sharing mechanism, such as a shared drive or cloud-based storage solution.</i>
16	2.6: Computers are freezing, moving slowly, etc.	<i>Continue to evaluate and upgrade hardware, and should consider using the capital budgeting process to prioritize department requests and establish a rotating schedule for upgrading.</i>
<b>3. Payroll</b>		
17	3.1: The payroll period runs from Thursday to Wednesday and checks for	<i>Change the payroll period to more traditional "best practice" of Sunday to Saturday and leave rest of</i>



	that period go out the following day	<i>payroll process days unchanged.(This process may need to occur over a period of several years and will need to be agreed upon through the collective bargaining process.)</i>
17	3.2: Schools payroll and personnel budgeting being done in Excel	<i>Collaborate with MUNIS to ensure that it has the necessary functions to meet the Schools needs.</i>
17	3.3: Injured On Duty changes (IODs) taken are held until the end of the year	<i>Process IODs regularly through course of the year.</i>
17	3.4: Pay stubs either have no information or incorrect information on benefit day balances	<i>Add benefit day balances to pay stubs and put in place a system to keep them up-to-date.</i>
18	3.5: There is a high number of payrolls	<i>Continue to pursue the option to find a vendor to perform the payroll function. Establish a timeline for departments to submit payroll exceptions such as overtime.</i>
<b>4. Accounts Payable</b>		
19	4.1: Lack of formal procedures and policies regarding the vendor master file	<i>Develop an agreed-upon written policy for additions to vendor master file to ensure that this can be done in a timely fashion while preserving necessary internal controls.</i>
19	4.2: Walk-ins, primarily from Town staff, cause significant workflow interruptions	<i>Create FAQs for most common questions. Consider letting frequently-interrupted departments create clearly-marked and advertised times when they are closed to all internal walk-ins except emergencies.</i>
20	4.3: Expense reimbursement checks only mailed to residences	<i>Consider combining the issuance of reimbursement checks with its regular payrolls checks.</i>
20	4.4: Deadlines for submitting invoices cause challenges for other departments	<i>Begin an inter-departmental dialogue to determine optimal deadlines for submitting invoices for the warrant and revisit this deadline at least annually to discuss whether it is working for all of the parties involved.</i>
<b>5. Accounting</b>		
21	5.1: Significant amount of time on journal entries	<i>Consider working with MUNIS to change the programming so that the software makes all four of the necessary entries automatically when input on the Treasurer's side of the office instead of the two it makes now.</i>
21	5.2: There is lack of a check/balance in the process between Collector's side of the Treasurer/Collector's office and Accounting	<i>A single Finance system would enable direct postings to the accounting system from the Collector's office, which could later be verified by the Finance department based on the Treasurer's turnover of amounts deposited.</i>
<b>6. Collections, Receivables, and Commitments</b>		
23	6.1: Funds collected by some departments are not turned over in a timely manner	<i>Establish both a dollar threshold so that significant revenue is turned over in a timely manner, as well as a regular schedule for turning over funds collected that do not meet the dollar amount.</i>

23	6.2: There are delays issuing and posting commitments	<i>Explore with town counsel whether the Assessors can designate a single member of the board to sign commitments or otherwise delegate this task to the Director of Assessing to ensure timely commitments.</i>
<b>7. Procurement</b>		
24	7.1: The procurement process does not contain a consistent procedure for verifying availability of funds for the purchase	<i>Create written procedures for verifying availability of funds for the purchase and should establish a system for encumbering funds and issuing payments out of the purchase order.</i>
24	7.2: Procurement process sometimes does not transmit final approval back to the person making the initial request	<i>Review the process to determine cause of the issue.</i>
24	7.3: Procurement process has slowed down in recent years	<i>Complete, adopt, and share a schedule for procurement process steps, including approvals and deadlines.</i>
24	7.4: There is no common repository for contract information	<i>Establish a document management system or shared drive for both finance and facilities to have access to current and prior contract information.</i>

## 1. Overarching Findings and Recommendations

The following findings and recommendations relate to overarching or inter-departmental issues that the project team found during its research.

### 1.1: Lack of formal and/or written financial operations policies and procedures

One recurring finding throughout this project was the general lack of formal and/or written financial operations policies and procedures throughout the Town. This issue was actually raised by officials as one of the reasons for requesting this report, and the project team reaffirms its importance for a wide variety of topics and functions. (Note that *specific* policies and procedures will be addressed in later sections of this report.) This is at least partially due to the lack of a single, central point of responsibility and accountability for overall financial management, as noted in the background section.

*Recommendation: Town officials should work collaboratively to develop agreed-upon written policies and procedures, including clear process for updating those policies and procedures, and including timelines and deadlines for completion of processes and tasks. The Town should consider compiling these into a single manual or handbook available electronically and provided in paper to any Town employee who requests it. The project team has located several examples of internal financial policies and procedures manuals.(See Figure 2.)*

<b>Municipality</b>	<b>Document</b>	<b>Link</b>
Town of Ashby	Administration and Finance Policies and Procedures	<a href="http://www.ashbymo.gov/document/official/Admin%20and%20Finance%20Policies.pdf">http://www.ashbymo.gov/document/official/Admin%20and%20Finance%20Policies.pdf</a>
Town of Conway	Financial Policies & Procedures	<a href="http://www.townofconway.com/admin/wp-content/uploads/2009/10/Financial-Policies-Procedures-Manual.pdf">http://www.townofconway.com/admin/wp-content/uploads/2009/10/Financial-Policies-Procedures-Manual .pdf</a>
Town of Montague	Finance Policies and Procedures Manual	<a href="http://www.montague.net/pages/MontagueMA_Finance/PoliciesProcedures.pdf">http://www.montague.net/pages/MontagueMA_Finance/PoliciesProcedures.pdf</a>
Town of Winchester	Financial Policies & Procedures Manual	<a href="http://www.faa-inc.com/images/WinchesterBinder.pdf">http://www.faa-inc.com/images/WinchesterBinder.pdf</a>

### 1.2: Inter-departmental communications are weak

A second common thread throughout the project team's interviews was that communication channels within the finance operations appear to be broken and to have been broken for quite some time. The project team was provided numerous direct and indirect examples of problems that arise due to failures of communication. In many instances, interdepartmental communication challenges, together with the lack of financial policies to guide these interactions, have been exacerbated by the lack of clear lines of accountability and authority over the town's financial management. These examples ranged from minor, day-to-day issues (e.g., no reasons given by a department for why it rejected something sent by another department, unannounced changes to deadlines for frequently-recurring tasks) to larger, big-pictures issues (e.g., changes to critical Town-wide deadlines not conveyed to affected staff).

The problem of insufficient or ineffective internal communications is not unique to Wayland. It is an issue the project team has seen repeated in many towns across the Commonwealth, especially related

to finance operations. Part of the reason that finance is a common place for internal communications challenges relates to the competing demands related to finance. Finance constantly has to balance the need to adhere to policies and procedures that provide control mechanisms and protect the Town against the need for some speed and/or flexibility in particular circumstances. This tension frequently leads to disagreements in finance departments and between them and other municipal departments. Nevertheless, these challenges do seem to be particularly entrenched and damaging in Wayland's case.

A sense of frustration and low morale was a common feeling among interviewees, and much of it seemed to be directly connected to these communications issues. At the same time, there has been progress, as noted in the background. Recently-introduced department head meetings have helped to improve communications channels between finance managers. (Note that *specific* communications problems will be addressed in later sections of this report.)

*Recommendation: The Town should continue the relatively new practice of having meetings of finance-related department heads and should use these meetings strategically to tackle the lack of formal policies and procedures noted in Section 1.1. The meetings should include formal agendas and should have time set aside to address systemic issues and to raise issues occurring in the month or quarter. Beyond that, as specific issues emerge that relate to other finance staff below the department head level, department heads should convene staff meetings with appropriate staff to address or resolve any issues that impact the regular, accurate transfer of information or any other issue causing concern among staff. Many recommendations throughout this report will necessitate meetings of this nature. Additionally, all tasks coming out of any of these meetings should be clearly assigned to specific individuals with concrete timelines. Given the existing communications challenges facing finance-related departments, it must be clear leaving each meeting who is responsible for each task, likely through a task list created during the meeting, reviewed at the end of the meeting, and distributed immediately afterward to all attendees.*

## **2. Information Technology**

The following findings and recommendations relate to Information Technology (IT) issues. It is important to note at the beginning of this section that the Town's new IT Executive Director only started recently and has already begun to address some of the items in this section and that the potential future hiring of a systems analyst may accelerate the work.

### **2.1: The Town pays for and uses two financial management software packages (VADAR and MUNIS)**

A majority of municipalities in Massachusetts use one of three main software packages for financial management. Wayland is among a very small number that uses two systems, VADAR Systems and MUNIS by Tyler Technologies. All departments in the Town use MUNIS for a wide variety of functions. At the same time, the Assessing department and Treasurer/Collector's office are using VADAR for generating commitments and tracking collections.

Aside from the direct cost of paying for both systems (approximately \$16,000 annually for VADAR and \$100,000 annually for MUNIS), the use of two systems creates significant inefficiency by requiring multiple entries of the same information and leading to increased errors to be found and fixed.

From what the project team understands, the initial selection process was not inclusive and may have contributed to the decisions that led to having two systems.

*Recommendation: Involve all users of the financial management software packages in a process that allows the Town to select one of the two systems and abandon the other. Use this process to analyze utilization of the selected system to determine unused modules and missed opportunities.*

### **2.2: There is a lack of clear responsibility for oversight and management of finance software systems**

Financial software packages need to have clear points of responsibility and processes for important steps, such as adding new users, granting permissions, etc. This often requires close collaboration between finance and IT. In particular, the assignment of access and accounts needs a clear process that balances the need for protection against the need for access and nimbleness. There has been some confusion around this in Wayland. Some of this may be addressed by the creation and hiring of the new IT executive director position.

*Recommendation: The Town should develop a formal process to assign responsibility for key administrative functions for the financial management software. This would likely include vesting one position with responsibility to recommend any changes to the system's structure, employee roles and access, and assignment of these roles to specific employees, and a second person who would need to review and approve or reject those changes. Once approved, the changes would then go to IT for implementation.*

### **2.3: Users do not always have access to the accounts they need in order to perform their duties**



The project team heard multiple expressions of frustration from staff about not having the access to the accounts that they felt they needed to perform their duties efficiently. Several interviewees referenced the fact that MUNIS access is tied to job titles, which may be contributing to the challenge of assigning users the correct accounts (and not providing users access to accounts they should not have access to).

More generally, the project team was informed that the Town has already, in collaboration with MUNIS staff, identified that its workflows and roles need major revision.

*Recommendation: There should be a regular team review process to evaluate and update (if needed) user account access and MUNIS workflows, in connection with the previous recommendation about responsibility for the system. To make these meetings efficient and to allow for consistency throughout any personnel changes, there should be a master chart of software access needs by position.*

#### **2.4: There is a lack of training and support on finance systems**

A recurring theme that the project team encountered was difficulties relating to usage of the financial management software packages. This was raised especially frequently with regard to MUNIS, most likely because there are so many more users among staff. There were actually several pieces to this issue. First, the project team was informed that there was no formal new employee training, at least not in the recent past. This is critical in terms of providing new employees the MUNIS knowledge they will need to accomplish their work.

Second, the Town does not appear to have a recent designated Wayland-specific reference document or user guide, which is something that many other municipalities have found useful. While MUNIS has many tutorials accessible electronically, they are obviously not focused on Wayland's use and needs, and there was some disagreement about how useful they were even as general learning tools.

Finally, there seemed to be confusion over where to go for help when there were MUNIS questions. Whose role it is to provide assistance, what level of support that should be, and how much responsibility users bear for their learning all seemed to be unsettled issues that were causing frustration. One example brought to the project team's attention was the ability of department heads and department staff to run their own MUNIS reports to track actual expenditures against their budgets. There was no clear sense of who was responsible for providing this training, and there was no clear sense of what the department heads' responsibilities were to learn this.

Taken together, all of these things have increased both inefficiency and conflict when questions or differences arise around the use of MUNIS.

*Recommendation: The Town should offer staff regular opportunities for MUNIS training, including both new employees and refreshers for current employees. The Town should develop a new Wayland-specific MUNIS guide for finance-related officials that covers the major MUNIS functions critical for Wayland finance operations. Support for MUNIS should be centered in the IT department, once the department has filled the new position being created, rather than through the Finance Department. (This should not preclude departments with particular skill in MUNIS informally helping one another if available and able.)*

## **2.5: The Town lacks an internal file-sharing mechanism**

The Town's apparent lack of a secure internal file-sharing mechanism is both inefficient and a potential security risk. At this time, information that needs to pass from one department to another is passed via email attachment or memory stick. In the case of finance operations, this can include large files and files with sensitive information. As is the case with many of the IT-related findings and recommendations, this is being addressed by the creation of and hiring for the new IT executive director position.

*Recommendation: The Town should continue to move forward on creating an internal, secure file-sharing mechanism, such as a shared drive or cloud-based storage solution.*

## **2.6: Computers are freezing, moving slowly, etc.**

As noted in a prior consulting report focused on IT, much of the Town's IT hardware is at or near the end of its useful life. This may be contributing to the theme of slow and freezing computers that multiple staff noted to the project team. Even though it is the project team's understanding that this is being addressed by the new IT executive director, it is important to include it here, because it has been a contribution to frustration in finance-related departments.

*Recommendation: The Town should continue to evaluate and upgrade hardware, and should consider using the capital budgeting process to prioritize department requests and establish a rotating schedule for upgrading.*

### **3. Payroll**

The following findings and recommendations relate to Payroll issues. In Massachusetts municipalities, responsibility for payroll is typically divided between the Accounting and Treasurer's offices, although the particular division of responsibilities varies across the state. In Wayland, the Finance office prepares the payroll based on submissions from departments. The Treasurer's office is responsible for issuing the payments (either through direct deposit or paper check), and paying state and federal taxes, as well as directing employee contributions to health insurance and pension.

#### **3.1: The payroll period runs from Thursday to Wednesday and checks for that period go out the following day**

Though this systems has been in place for decades, none of the interviewees was able to articulate exactly why, except to note that the day-after pay check has roots in a collective bargaining round several years ago. It creates chaos in processing payroll, as there is little to no time for review and questions. The process also leaves Departments often needing to submit payroll exceptions, and though there are 26 payroll periods, this system led to the processing of over 52 payrolls in the last fiscal year.

*Recommendation: The Town should change the payroll period to more traditional "best practice" of Sunday to Saturday and leave rest of payroll process days unchanged. Making this change will remove some of the chaos created by the current schedule and deadlines, and it will make it easier to analyze payroll data. This process may need to occur over a period of several years, and will need to be agreed upon through the collective bargaining process.*

#### **3.2: Schools payroll and personnel budgeting being done in Excel**

The Schools have allocated \$15,000 for a MUNIS investment assessment, which will ideally allow them to improve their usage of MUNIS personnel/payroll modules and allow them to use the system more fully. Recently, the School Business Manager moved the school's special revenue funds into MUNIS, thereby eliminating the Excel based tracking of these balances.

*Recommendation: The Schools and Town should collaborate with MUNIS to ensure that it has the necessary functions to meet the Schools needs (if the off-the-shelf version does not, they can create custom options).*

#### **3.3: Injured On Duty (IOD) changes are held until the end of the year**

Employees who are being paid while IOD are paid through the regular salary line, and the adjustment is made at the end of the year on their W-2. While the Town has relatively few of these each year, this poses a challenge in tracking and managing the IOD spending throughout the year as well as managing withholdings. The project team was informed that some departments do not provide timely reporting of IODs.

*Recommendation: The Town should process IODs regularly through course of the year and departments should submit information in a timely manner.*



**3.4: Pay stubs either have no information or incorrect information on benefit day balances**

For some departments, such as police and fire, sick and vacation accruals are built into the MUNIS system, so that they calculate automatically. In other cases, accruals are manually entered into MUNIS when time allows. When employees use sick or vacation time these adjustments must be manually entered as well. Employees with questions about accrual balances are then forced to call the Finance or HR offices with questions, thus slowing down other processes. Departmental delays in submitting the information on usage can also contribute to challenges in keeping the information up-to-date on pay stubs.

*Recommendation: The Town Administrator should use the meetings of the Finance Department heads to determine the best way to track benefit day balances in the most systematic and automated manner possible and put in place a system to keep them up-to-date.*

**3.5: There is a high number of payrolls**

As noted, the Town issued 56 payrolls in the prior year when, if truly biweekly, there should have been only 26. This is occasionally due to employees who work overtime but is largely a function of the timing of the payroll process, whose deadlines and workflow can understandably lead to errors and omissions that need to be addressed through additional payrolls.

*Recommendation: The Town should continue to pursue the option to find a vendor to perform the payroll function. (There was an RFP issued for this last year, but the process was not completed.) Regardless of whether the Town moves forward with contracting this function, it must continue to fix the underlying issues including: establishing a timeline for departments to submit payroll exceptions such as overtime; putting a check/balance system in place to verify with departments prior to processing payroll; and adjusting the timeline (see above finding/recommendation).*

#### **4. Accounts Payable**

The following findings and recommendations relate to Accounts Payable issues.

##### **4.1: Lack of formal procedures and policies regarding the vendor master file**

As with all municipalities, Wayland must frequently add new outside vendors to the finance system in order to be able to pay for work completed for the Town. This vendor-adding process needs to balance the speed and adaptability required to meet the Town's obligations with the controls needed to prevent errors and abuse. Achieving that balance is always a challenge, which is why it is critically important to have formal policies and procedures that are clear and consistent. The project team was not provided with any written documentation of the Town's policies and procedures for adding vendors. (There was some disagreement over whether development of this documentation was underway or not.)

The project team heard numerous reports of frustration involving changes to policies and procedures and a lack of consistent application of policies and procedures. This seemed to be a large point of contention among the finance-related departments of the Town and a major component of the inter-departmental communications challenges theme noted in Section 1.2 of the findings and recommendations.

*Recommendation: The Town should develop (or continue developing) an agreed-upon written policy for additions to vendor master file to ensure that this can be done in a timely fashion while preserving necessary internal controls. See Appendix E for Sample Internal Control Vendor Master File Policy and City of Clarksville, TN Internal Audit Report Criteria for Good vendor file maintenance practices*

##### **4.2: Walk-ins, primarily from Town staff, cause significant workflow interruptions**

There is research to support the negative effect of interruptions on work, especially tasks that require significant focus. The project team commonly encounters municipal departments frustrated that frequent interruptions make it difficult to complete their primary tasks, particularly in departments that have internal or external customer-facing functions.

In Wayland's case, there was frustration that walk-ins to accounts payable, particularly Town staff walk-ins, were making handling the workflow difficult. This may be the case in other departments as well, but these were not raised to the project team's attention, which could be taken as an indication that other departments have found effective ways to handle their walk-ins. Regardless, there is always a need to find a way to balance the provision of essential internal customer service between departments with the need for departments to be able to complete their tasks with minimal interruptions.

*Recommendation: While some of this issue may be solved by the prior recommendation on developing written policies and procedures, accounts payable and any other departments that face frequent interruptions should create and/or improve FAQs for most common questions that they are facing. If those departments are unsure of which questions are most frequent, then they begin a simple spreadsheet log of what questions they are asked and then update their FAQs periodically based on the log. If that step does not work, the Town should consider letting frequently-interrupted departments create clearly-marked and advertised times when they are*

*closed to all internal walk-ins except emergencies. These must be clearly noted and kept constant, and they should leave ample other opportunities for staff to get needed questions answered. The affected Department should also be given time on the agenda at staff meetings for the group to identify policies and procedures to reduce these walk-ins.*

#### **4.3: Expense reimbursement checks only mailed to residences**

The project team was informed that the Town has a policy only mailing checks to residences. Although not a major issue, this was a point of frustration among some interviewees. The challenge is to develop a system that allows for easier access to expense reimbursement without compromising internal controls.

*Recommendation: The Town should consider combining the issuance of reimbursement checks with its regular payrolls checks. Reimbursements must be treated differently as these payments are not taxable. However, this can be handled by creating a separate category on the pay advice. Incorporating reimbursements into the regular payroll process will eliminate manual checks in most cases by using the direct deposit process for regular payroll checks to maintain security and also allow employees access to the funds without waiting for the mail.*

#### **4.4: Deadlines for submitting invoices cause challenges for other departments**

The submission of payables for inclusion in the vendor warrants was a frequently raised topic of concern among those interviewed. Among the issues cited were the lack of clear deadlines and procedures around submitting payable batches through MUNIS that caused delays with getting invoices included in the payables warrant. In some cases, this problem appears to be exacerbated by the lack of MUNIS training or the lack of departmental access to various accounts.

*Recommendation: The Town should have an inter-departmental dialogue to determine optimal deadlines for submitting invoices for the warrant and should revisit this deadline at least annually to discuss whether it is working for all of the parties involved. Any changes to this deadline, including temporary changes due to vacations or other absences, should be communicated to all departments. The accounts payable administrator should develop a brief procedural guide to be distributed to each department that details the required information and how it must be submitted. Wherever possible, if a payable is going to be rejected, the accounts payable administrator should be informing the person submitting the payable in time to take corrective action prior to the the deadline. The deadline, and policies connected to it, should be clearly set out in the manual set out in 1.1. See Appendix F for Town of West Boylston Guidelines for Submitting Payables.*

## 5. Accounting

The following findings and recommendations relate to Accounting issues.

### 5.1: Significant amount of time on journal entries

Largely as a result of the two financial software systems used by the Town, there is the need for a significant number of journal entries to be entered into MUNIS each month. The large number of manual entries can increase the chance of errors and complicate the process of reconciling cash and receivables at month or year-end. One of the primary reasons for these manual entries is that when the Treasurer's office inputs tax receipts into MUNIS, automated entries to cash and revenue control are made in the Finance department's general ledger. However, these entries are only half of the necessary entries to properly record these receipts, triggering the need to make manual journal entries to taxes receivable and deferred revenue.

*Recommendation: A single Finance system, as previously recommended, would reduce the number of manual journal entries required and would allow for more streamlined information sharing between departments. Recognizing that it may take time to implement a single system, a potential interim step could be to reach out to MUNIS to change the programming so that the software makes all four of the necessary entries automatically when input on the Treasurer's side of the office instead of the two it makes now.*

### 5.2: There is lack of a check/balance in the process between Collector's side of the Treasurer/Collector's office and Accounting

When tax receipts are received in the Collector's office, these receipts are posted into the Vadar collection package at the detailed taxpayer level. Summary reports are run from Vadar and entered into Excel spreadsheets. These reports are then used by the Treasury side of the office to input tax receipts into MUNIS for the Treasurer's turnover to Accounting. Automatic entries are then made to Accounting's general ledger cash and revenue control with month-end journal entries to receivables and deferred revenue necessary to complete the accounting entries. While there is direct reporting from the Treasurer's side to Accounting, there appears to be no direct reporting between the Collector's side and the Finance department. Typically, reporting from the Collector on amounts collected is checked against the Treasurer's turnover to verify that what was received on the Collection side was deposited safely in the Treasurer's accounts.

Similarly, Accounting should compare turnovers prepared by other departments receiving cash with the Treasurer's cash turnovers to verify the accuracy of receipt postings. Adequate checks and balances require that Accounting receive and review signed, original departmental turnovers from those departments that receive revenue. These departmental turnovers should be compared with and reconciled to the Treasurer's turnover of cash receipts which details those receipts that have been deposited into town bank accounts. Posting to accounting records without this review/reconciliation increases the potential risk of accounting errors or even fraud.

*Recommendation: A single Finance system, as previously recommended, would enable direct postings to the accounting system from the Collector's office which could later be verified by the Finance department based on the Treasurer's turnover of amounts deposited. A single system will also reduce the number of manual journal entries required and would allow for more*

*streamlined information sharing between departments. Good internal controls require that there be separation of duties for staff involved directly in collections versus those that make the deposits and post receipts for the Treasurer's side. So if the Treasurer's office entry of tax and excise received on the Collector's side makes all entries in Finance's general ledger, that would eliminate some but not all journal entries. To maintain a system of checks and balances, the Collector's side of the office should prepare a turnover report for both the Treasurer's side and Finance. This will allow Finance to compare what the Collector's side has signed off on as collected to what the Treasurer's office issues regarding cash receipts deposited into the Treasurer's bank accounts.*

## **6. Collections, Receivables, and Commitments**

The following findings and recommendations relate to Collections, Receivables, and Commitments issues.

### **6.1: Funds collected by some departments are not turned over in a timely manner**

The project team was informed that checks collected by some departments were not always turned over in a timely manner, although there has apparently been some recent progress made on this issue. This can negatively impact the Treasurer's ability to manage cash flow, and lead to stale or bounced checks. Best practice is that these funds should be turned over to the Treasurer immediately after reaching certain dollars thresholds, or at least weekly if these thresholds are not reached.

*Recommendation: The Town should establish both a dollar threshold so that significant revenue is turned over in a timely manner, as well as a regular schedule for turning over funds collected that do not meet the dollar amount. See Appendix D for example of Town of Ashby Schedule of Departmental Turnovers Policy.*

### **6.2: There are delays issuing and posting commitments**

The project team heard about instances of delays in the issuance of commitments and the posting of those commitments into the Town's accounting records. When a commitment is not made to the Treasurer/Collector's office, the staff lacks the legal authority necessary to collect these receipts. Therefore, it is essential to proper cash management that commitments are issued as expeditiously as possible. Another issue is that commitments are not posted by the Finance office until month-end journal entries are completed. Commitments are made using the Vadar system, and manual journal entries are necessary to bring them into the MUNIS accounting records. Delays in posting commitments can contribute to reconciliation issues.

*Recommendation: The Town should explore with town counsel whether the Assessors can designate a single member of the board to sign commitments or otherwise delegate this task to the Director of Assessing to ensure timely commitments. A single financial software system where commitments are prepared in the same software package as the accounting records will make timely posting of commitments more feasible.*

## **7. Procurement**

The following findings and recommendations relate to Procurement issues. The project team understands that the Town's procurement processes have been improving in the last few years, including the creation of a single repository for contracts and the development of a numbering system for contracts.

### **7.1: The procurement process does not contain a consistent procedure for verifying availability of funds for the purchase**

The procurement process does not contain a formal step for verifying availability of funds for purchase. While this review does appear to be happening despite the lack of a clear process, there is risk in not having a formal step built into it.

*Recommendation: The Town should clarify responsibility for managing the procurement process and build in written procedures for verifying availability of funds for the purchase and should establish a system for encumbering funds and issuing payments out of the purchase order. See Appendix G for examples from the Town of Reading and the City of Salem.*

### **7.2: Procurement process sometimes does not transmit final approval of purchase orders back to the person making the initial request**

Departments must wait for contract approval to begin the designated projects or services, and when they are unaware that approval has been granted, those functions are delayed.

*Recommendation: The Town should review the process to determine cause of the issue.*

### **7.3: Procurement process has slowed down in recent years**

There is a lack of understanding around the procurement process and timelines, which often leads to delays. There is also little communication about deadlines. A large number of signatures required to sign off on each purchase order contributes to the lack of speed through the process. The project team was informed that a draft process document exists, but that it is incomplete and not yet adopted.

*Recommendation: The Town should complete, adopt, and share a schedule for procurement process steps, including approvals and deadlines. See Appendix G for examples from the Town of Reading and the City of Salem.*

### **7.4: There is no common repository for contract information**

To review contract information for timelines, extensions, wage rates, etc., staff must spend time trying to locate paper files. There have been steps taken to house these in a centrally located file cabinet, but they are not available to view within MUNIS. Section 3 of Chapter 30B states that a file must be maintained for all contracts over \$10,000, and the file must be maintained for at least six years after the final payment for the contract. Under MGL Ch. 41, Section 57, the town accountant shall have custody

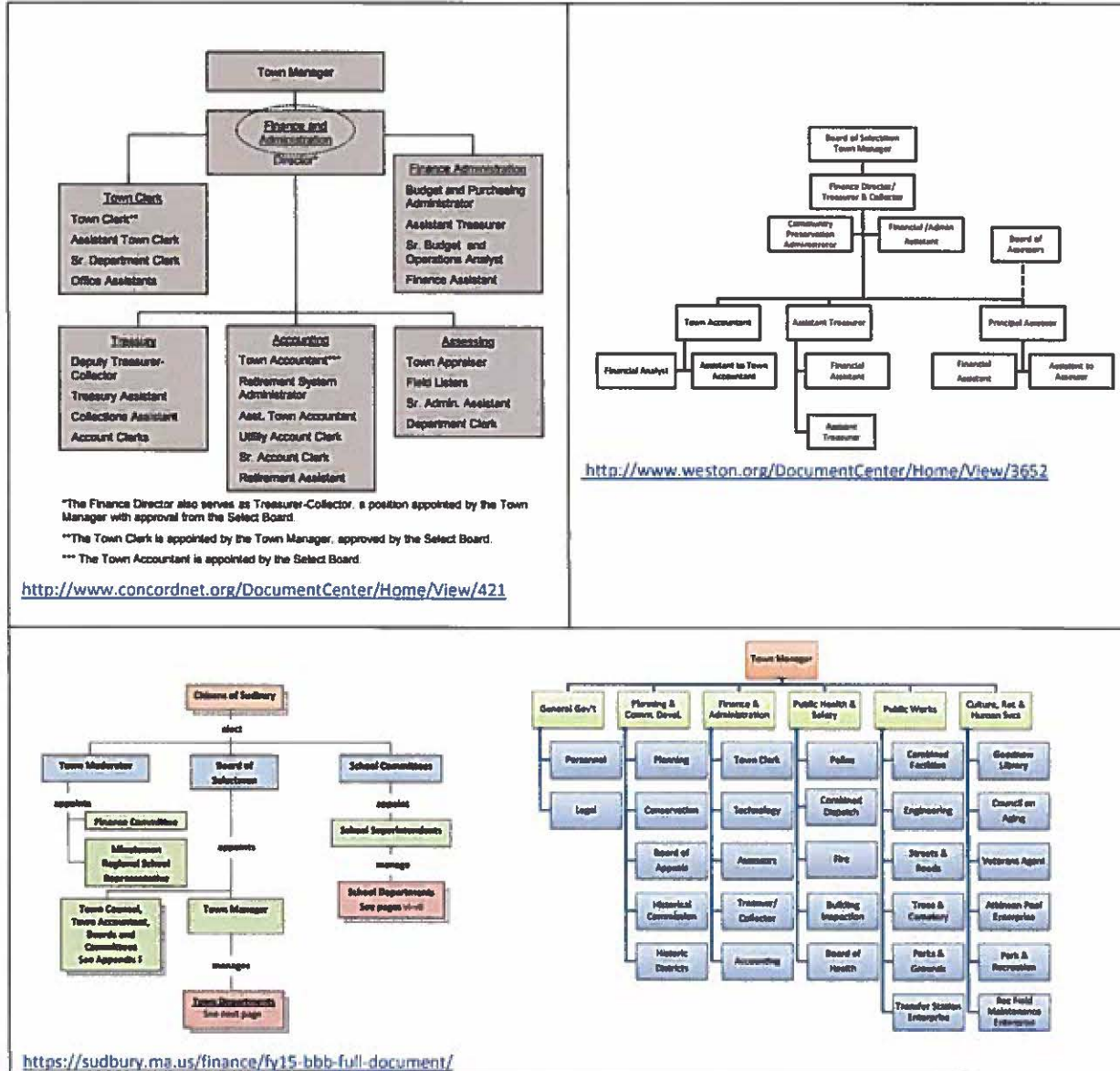
of all town contracts. This is to ensure that when payables or payroll warrants are prepared that the accountant can review to make sure that the payments are consistent with the terms of each contract.

***Recommendation:*** *The Town should establish a document management system or shared drive for both finance and facilities to have access to current and prior contract information.*



# APPENDICES

## Appendix A: Organizational Charts of Finance Operations of Neighboring Towns



## **Appendix B: Wayland Documents Reviewed**

### **Documents Provided in Response to Initial Request**

The existing bylaws, general laws accepted, and special acts (often referred to as the “legal base” of the Town):

<http://www.ecode360.com/WA1635>

The most recent Town budget, annual report, and external audit management letter:

[http://www.wayland.ma.us/Pages/WaylandMA\\_Finance/docs](http://www.wayland.ma.us/Pages/WaylandMA_Finance/docs)

[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/FY17Function.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/FY17Function.pdf)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/TownReports/index](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/TownReports/index)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Finance/Finstatements](http://www.wayland.ma.us/Pages/WaylandMA_Finance/Finstatements)

Any recent external reports commissioned by the Town related to finance:

[http://www.wayland.ma.us/Pages/WaylandMA\\_IT/itmasterplan2015.pdf](http://www.wayland.ma.us/Pages/WaylandMA_IT/itmasterplan2015.pdf)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/MaximusReport.pdf](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/MaximusReport.pdf)

Job descriptions of finance-related positions:

[http://www.wayland.ma.us/Pages/WaylandMA\\_HR/jobs](http://www.wayland.ma.us/Pages/WaylandMA_HR/jobs)

Written financial policies:

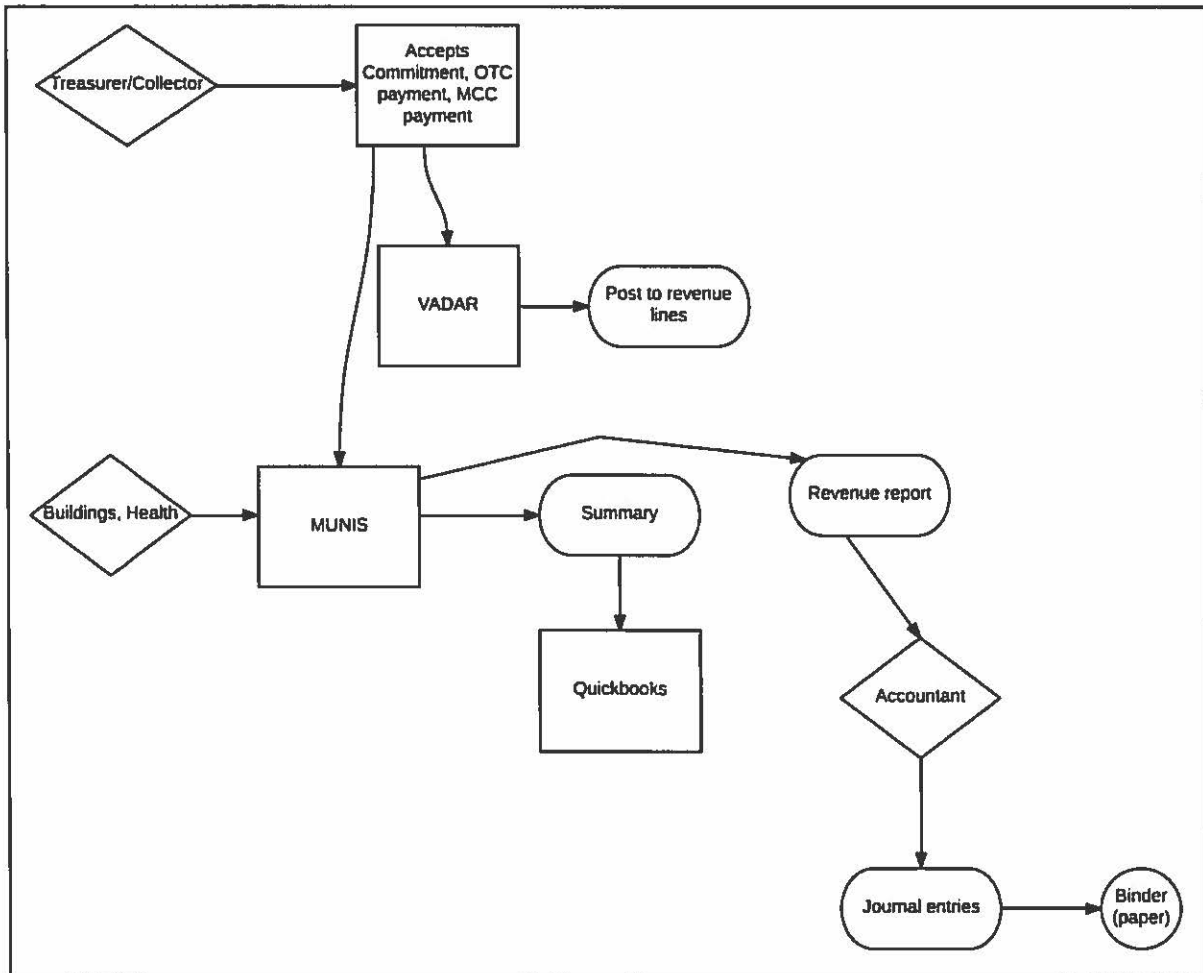
[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/DebtManagementPolicy2008.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/DebtManagementPolicy2008.pdf)

### **Additional Documents Reviewed During Project**

*Review of Budget and Expenditure Reporting, Evaluation of Non-Educational Service Delivery Structure and Review of School Administrative Structure*

[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/Abrahams1Final.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/Abrahams1Final.pdf)

Appendix C: Wayland Finance Processes Map [draft]



## **Appendix D: Town of Ashby Schedule of Departmental Turnovers Policy**

### **Schedule of Departmental Turnovers**

When a department has collections in cash, coin, and/or checks that total \$500.00 or more a timely turnover must be made to the Town Treasurer. If a department has on hand collections less than \$500.00, the monies are to be turned over to the Treasurer at a minimum of once a week. Departmental collections that are not turned over on a daily basis are to be held in a location that is secure from potential fire and theft. All checks received and not turned over to the Treasurer immediately should be stamped "for deposit only" before securing them pending turnover.

The Treasurer shall count the receipts and initial a copy of the turnover to be retained by the Department. The other copy of the turnover sheet together with the receipts shall be posted in the computer system. The Turnover sheets shall identify the account(s) to be credited, a narrative description of the receipts and the name of the department submitting the receipts.

Departments shall establish procedures to safe guard the collection and remittance of receipts. The person collecting the receipts shall remit the money together with the receipt documents to another individual in the department who shall verify the money count and compare to receipt totals. Discrepancies shall be resolved at the time of remittance. The receipts shall be logged into a journal on a daily basis. The amounts received shall be submitted to the Treasurer's office not less than weekly.

The Town Accountant shall periodically, but not less than once per year, perform site visits to the departments to audit the receipts process as required by state statutes. Reports of such audits shall be made in writing and submitted to the Town Administrator along with recommendations for improving receipt procedures.

The *Schedule of Departmental Payments to Treasurer* form to be used is a two-part form requiring the top page to be submitted with the funds received to the Treasurer and the second page directly to the Town Accountant. This is an example of an accounting control that ensures that more than two parties are accounting for the monies received.

The form should contain the name of the department, the turnover number, turnover date, name and number of applicable general ledger revenue account, list of monies collected by the department and total amount turned over to the Treasurer. The department head or responsible departmental staff person must sign this form. The following is a sample of how the *Schedule of Departmental Payments to Treasurer* form should be filled out.

The department should make and retain a copy of this form to be kept with the receipts log. The Treasurer acknowledges the receipt of the money and a copy is returned to the department that should be attached to the departmental copy of the *Schedule of Departmental Payments to Treasurer*.



**Appendix E: Sample Internal Control Vendor Master File Policy and City of Clarksville, TN Internal Audit Report Criteria for Good Vendor File Maintenance Practices**

**Sample Internal Control Vendor Master File Policy**

The Town will obtain a complete W-9 from all vendors in keeping with the Department of the Treasury Internal Revenue Service requirements.

No vendor should be paid until a complete W-9 is received and approved by the [select appropriate position].

The Town will not accept a W-9 with only a PO Box mailing address.

All new vendors are to be approved in writing by the [select appropriate position] prior to being added to the Vendor Master File. [Select appropriate position] will respond to new vendor requests from department heads within [select appropriate #] business days, either by adding the new vendor to the system or by explaining in writing the reason for rejecting the request.

All vendors that are paid more than \$[select appropriate #] per year must receive a properly completed 1099 at the end of each year.

1099 vendors are to be flagged in the system in order to ensure that year-end reporting is accurate.

Periodic compliance screening and Tax Identification Number matching should take place on a [select appropriate timeframe] basis to ensure that there are not issues such as duplicate entries, multiple vendor codes for the same vendor, incomplete information, or unauthorized vendors.

The [select appropriate position] is to receive quarterly reports of Vendor Master File activity – including vendor additions, deletions, and record changes.

The Vendor Master File must be reviewed and updated annually. Inactive (no activity in previous [select appropriate timeframe]) vendors must be removed annually. The review process is to be completed during the [select appropriate time] quarter of each fiscal year.

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**City of Clarksville, TN Internal Audit Report Criteria for Good Vendor File Maintenance Practices:**

1. Establish written procedures for every aspect of vendor file maintenance
2. Restrict access to process owners
3. Establish proper segregation of duties for file maintenance
4. Establish responsibility for changing vendor information
5. Establish and enforce a policy for data entry formats
6. Eliminate all duplicate vendors
7. Purge all terminated employees
8. Purge or inactivate vendors that have had no activity for 24 months
9. Audit changes to master vendor file

<http://www.cityofclarksville.com/modules/showdocument.aspx?documentid=626>

## **Appendix F: Town of West Boylston Guidelines for Submitting Payables**

(Source: <http://www.westboylston-ma.gov/accountant/pages/accounts-payable>)

### **Submission Date**

Invoices to be paid on a Payables Warrant are due at 3:00PM on the Wednesday prior to the Monday Warrant date. Invoices received by Accounting after this time will be paid on the following Payables Warrant. On weeks with holidays, payables are still due by 3:00PM on Wednesday. There is no time extension.

### **Vendor Invoice**

Invoices must accompany any statements submitted for payment. Vendor statements alone are not acceptable for processing payment.

### **Vendor W-9 Forms**

If you are paying a new vendor, you must supply us with their Tax ID number. **New vendors will not be paid unless a W-9 is supplied.** Invoices will be returned to your department until a completed form is received. A copy of the W-9 is available on our Forms page.

### **Item Description**

The invoice must state the item(s) being purchased. If only an item number is printed on the invoice, please write a brief description of what was purchased.

### **Signatures**

Each voucher must have an original signature(s) of the department head, or a majority of the Committee, Commission or Board. **Vouchers with insufficient signatures will be returned.**

### **Account Numbers**

All invoices submitted for payment must include the complete account number to be paid from. **Invoices without account numbers will be returned.**

### **Invoice Total**

If you are submitting multiple invoices to be paid to the same vendor, please attach an adding machine tape listing each invoice to proof the total.

### **Copies**

A copy of the bill is not required if the invoice being paid has an invoice number assigned by the vendor, as we will print this number on the check stub. If an invoice number is not assigned by the vendor you must supply us with a copy of the bill so that we may include it with the payment. Invoices with remittance portions (i.e. Mass Electric, Quill, Cingular, Verizon) should be submitted with the remittance portion separated and the payment amount completed by the department.

### **Reimbursements**

Requests for reimbursements must be accompanied by original receipts. If the receipts are small, please attach them to a standard size piece of paper so they will not get lost or misplaced. **We cannot reimburse tax paid for any reason.** The Town is tax-exempt. Please supply a copy of the Tax Exemption Certificate to vendors when making purchases for the Town.

### **Fixed Asset Inventory Control Form**



Must be completed and submitted with the invoice for any item with a purchase price of \$1,000 or more.

**Quotes**

Any purchase of goods or services from \$10,000 to \$34,999.99 must be accompanied by three quotes or bids.

**Fiscal Year**

Only bills for the current fiscal year may be submitted for payment. Bills of a prior year can only be approved for payment at a Town Meeting.

## **Appendix G: Example Procurement Policies**

### **Town of Reading, MA Procurement Policies**

#### **4.1.7 Encumbering Funds**

When a contract price total is available upon the award of an IFB or RFP contract, a purchase order requisition will be entered by the Department to encumber all funds upfront. Upon approval by the Chief Procurement Officer, the purchase order number should be provided to the vendor and written on page 1 of the contract to be referenced on invoices they submit to the Town for payment. Contracts must be done in triplicate as one fully executed original goes to the vendor, one to the CPO, and one to the Finance Department. The department should also retain a copy of the contract, preferably in electronic form.

#### **6.2 Appropriation of Funds**

The department head will provide the Procurement Office with a Munis Organization/Object number that will be utilized for the appropriation of funds for the products and/or services. The Town Accountant then confirms the availability of funds for the contract. No contract in excess of appropriated funds will be allowed.

#### **7.0 MUNIS Purchasing Procedure**

An online Munis requisition should be entered by Town department representatives for all purchases.

**7.1 Munis Documentation of Quotes:** The department head or designated support staff will complete a requisition in Munis, the accounting software. The requisition should have documentation of Sound Business Practice, or the details of the solicitation of quotes, bids or proposals as specified depending on the various types of procurement (See section:4.1.1-4.3.2).

**7.2 Munis Appropriation of Funds for the Procurement:** The department head is accountable for the complete appropriation of funds at the time of requisition entry and the availability of funds accordingly. No payment or contract will be awarded in excess of any appropriation without a written addendum from a manager/department head where additional funds will be appropriated. Electronic requisitions when released by the officer or department head follow through a series of on-line approval levels for review including the department head, the Finance Department and the Town Manager.

### **City of Salem, MA Procurement Manual: Policies and Procedures**

#### **PART III. AWARDING AND EXECUTING CONTRACTS**

1. The Department must ensure that funds are properly appropriated before a contract is executed.
2. Once the Vendor/Contractor (lowest responsive and responsible bidder, most advantageous proposer, lowest quote etc...) has been identified the Purchasing Agent shall draft the contract. The contract number shall coincide with the applicable Bid or Proposal, or if no Bids or Proposals were solicited, the contract shall be the number of the Purchase Order created by the Department to pay the vendor. If the Vendor/Contractor is supplying the contract, the Department shall arrange for the vendor to email the contract to the Purchasing Agent in Microsoft Word so that it may be adapted to the City format.
3. The contract will then be turned over to the City Solicitor for review of its form. The City Solicitor will return the four (4) copies of the contract to the Purchasing Agent.

4. The Purchasing Agent will prepare a 'Notice of Intent to Award' and send it along with the four (4) copies of the contract to the chosen Vendor/Contractor.
5. When the contracts are returned to the Purchasing Agent, along with any applicable Certificates or Bonds required, the Purchasing Agent will then route the contract for the remaining City officials to sign.
6. One copy of the fully executed contract shall be returned to the Vendor/Contractor along with a 'Notice to Proceed.' One copy shall remain on file with the Office of the Purchasing Agent, one copy will be provided to the Department and one copy will be placed on file at the Office of the City Clerk.
7. Once the contract has been executed, the Department shall enter a requisition for a purchase order in the Contract amount, prior to the selected vendor beginning work (unless a Requisition was already entered as part of step 2).
8. The Department is responsible for monitoring the progress of the contract.
9. Any amendments, change orders, or extensions must be initiated by the Department and approved by the Purchasing Agent (as discussed in Part V).
10. The Purchasing Department shall maintain a record of current contracts and notify the Department when the Contract is set to expire.

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# **FINANCIAL MANAGEMENT STRUCTURE REVIEW**

## **TOWN OF WAYLAND, MASSACHUSETTS**

**EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT**

**FEBRUARY 2018**

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## EXECUTIVE SUMMARY

The Town of Wayland is currently in a strong financial position. The Town has the highest possible bond rating (AAA), which is held only by about 15% of municipalities in the Commonwealth. It recently developed a five-year financial forecast and completed its first Comprehensive Annual Financial Report. Recent efforts by the Treasurer/Collector also collected well over \$1 million in outstanding tax receivables, tax titles, and interest during FY17, which will translate to additional certified free cash.

The Town has managed to achieve these things through the efforts of dedicated current and prior elected officials, appointed volunteers, and professional staff. These accomplishments have come in spite of, not because of, the structure of Town government, which appears increasingly anachronistic among Wayland's peer communities and increasingly unable to handle the accelerating changes Massachusetts municipalities must manage. That the Town has accomplished what it has is a testament to the commitment and skills of elected officials, appointed volunteers, and professional staff.

At its core, the issue is that the financial management of the Town is severely fragmented in a way that reduces the Town's efficiency, effectiveness, and transparency.

The Board of Selectmen, which by state law and general practice is the head of the executive branch and chief policy-making body of a Massachusetts town, has historically played a lesser role in Wayland. The Finance Committee, which more commonly is Moderator-appointed and plays the role of a standing committee representing the legislative branch (Town Meeting) between Town Meeting sessions, has stepped into the vacuum and taken on more of an executive branch role both on policy-making and budget development. While this can be very helpful in some ways, it also creates long-term challenges and confusion by decoupling the responsibility for operations of the Town from the control over the funding of those operations.

At the level of professional staff, the Town Administrator's authority and responsibilities as statutorily constructed in Wayland (in the Town Administrator special act, the bylaws, and the job description, in descending order of statutory weight) are both inconsistent and generally weaker than comparable communities. The Finance Director's authority and responsibilities are similarly inconsistent and weak.

On top of this, as with many Massachusetts towns, the Town maintains a large number of volunteer and elected boards. While not a problem in and of themselves, independently operating boards can exacerbate the issues noted.

This report includes a collection of proposed recommendations that, among other things, attempt to clarify and strengthen the Town's executive branch by supporting the policy-making capacity of the Board of Selectmen and the day-to-day financial management responsibility of the Town Administrator and Finance Director. Some of the changes proposed can be made by the Board itself. Others require bylaw changes or a new special act. Even while considering and potentially implementing these specific recommendations, the Center strongly encourages the Town to undertake a full systemic review of the organizational structure of Town government.

A wide range of significant challenges are on the horizon for Wayland, including the near-term potential for a bond rating downgrade, significant long-term capital needs, unfunded liabilities, and the changing service needs of the population. Because of the Town's current strength, now is the time for Wayland to modernize its structure to bring it into line with best practices, so the Town is not trying to do so in the midst of some future crisis.



## BACKGROUND

### About the Town

As with many Massachusetts towns, the Town of Wayland has a current structure that has evolved gradually over the centuries in response to the changing demands and circumstances facing the Town – from changes in its population and demographics, from the changing functions and services local governments are expected to provide to residents and businesses, from rapidly-changing technology, from new mandates or opportunities coming out of state and federal government, etc. The most recent major structural changes in Wayland were the creation of the current Town Administrator position in 2004 and the development of a consolidated public works department in 2008.

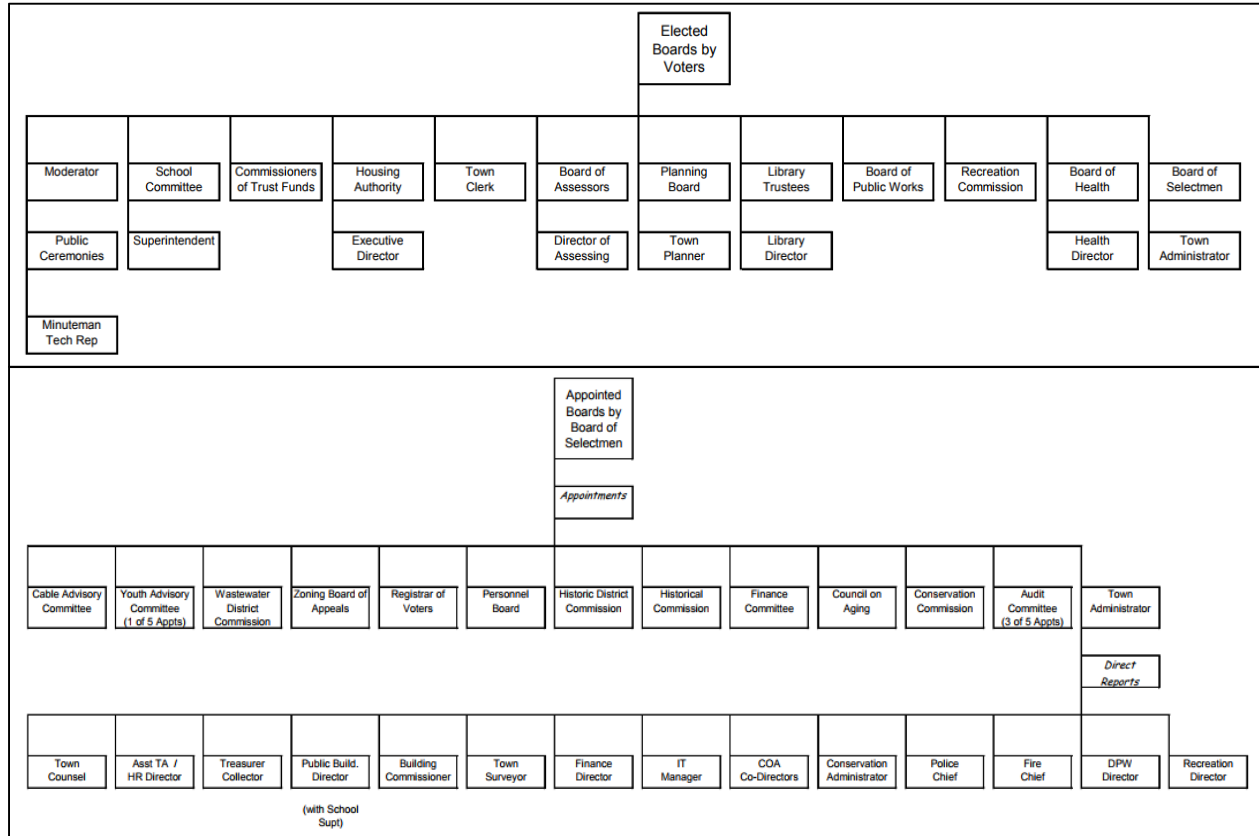
Even these changes, while certainly consequential for the Town, were not systemic and, as with nearly all structural changes towns undertake, involved compromises between competing interests. The Town has undertaken more systemic reviews of its organizational structure, first with the charter commission in 1989, which produced a charter that was not approved by the voters in 1991, and then again with a 2002 study by the consulting firm Maximus that led to the changes noted above and others.

As a result of this history, the Town’s organizational structure has not kept pace with the changes in the world impacting the Town. Nearly all of Wayland’s self-selected peer communities have significantly different organizational structures. (See Table 1: Wayland Peer Community Organizational Structures.) Wayland’s current organizational structure more closely resembles much smaller Massachusetts towns, which have smaller budgets, less complicated operating needs, and fewer professional staff. (See Figure 1: Current Wayland Organizational Chart.)

Table 1: Wayland Self-Selected Peer Community Organizational Structures							
Town	Primary Basis for Structure?	Is there a CFO?	Who prepares the annual budget?	Finance Cmte?	Capital Planning Cmte?	Public Works Board?	Notes
<b>Cohasset</b>	TM Act (strong)	Yes - TM	TM	Appointed-hybrid (see note)	Yes	No	Advisory appointed by a committee consisting of the Moderator, Chairman of the Selectmen, and the Chairman of the Advisory Committee.
<b>Hingham</b>	Bylaws	No	TA	Appointed-Moderator	Yes	No	
<b>Hopkinton</b>	Charter	Yes-FD	TM	Appointed-hybrid (see note)	Yes	No	Appropriation Committee appointed by a committee

							consisting of the Moderator, Board of Selectmen and Town Clerk.
<b>Lincoln</b>	Bylaws	No	FC	Appointed-Moderator	Yes	No	
<b>Medfield</b>	Charter	Yes-BOS/TA	BOS/TA	Appointed-Moderator	Yes	No	
<b>North Andover</b>	Charter	Yes-TM	TM	Appointed-Moderator	No	No	
<b>North Reading</b>	Charter	No	TA	Appointed-Moderator	No	No	
<b>Scituate</b>	Charter	Yes-TA	TA	Appointed-Moderator	Yes	(see note)	The Town Administrator may create a public works advisory board.
<b>Sharon</b>	Bylaws	No	TA/FD	Appointed-hybrid (see note)	Yes	No	Finance Committee appointed by Town Meeting from citizens recommended by a Nominating Committee appointed by the Moderator.
<b>Sudbury</b>	TM Act (strong)	Yes-TM	TM	Appointed-Moderator	Yes	No	
<b>Wayland</b>	TA Act (weak)	No	FC	Appointed-Board of Selectmen	No	Yes	
<b>Westford</b>	TM Act (strong)	Yes-TM	TM	Appointed-Moderator	Yes	(see note)	The Town currently has an ad hoc Public Works Initiative Committee working to implement the plan of a previous public works-related committee.
<b>Westwood</b>	Charter	Yes-FD	TA	Appointed-Moderator	No	No	
<b>KEY: TM = Town Manager, TA = Town Administrator, FD = Finance Director, BOS = Board of Selectmen, FC = Finance Committee</b>							

**Figure 1: Current Wayland Organizational Chart**



Not only has the organizational structure failed to keep pace with changes in the operating environment and with Wayland’s peers, there is a significant lack of clarity about the roles and responsibilities within that organizational structure.

As will be discussed throughout the report, the lack of executive branch (i.e., Board of Selectmen and Town Administrator) authority over the budget process, management of financial operations, development of financial policies, and forecasting means there has been a disconnect between those elected and appointed to lead the operations of the Town and those holding pieces of the financial management responsibility necessary to run those operations. In response to the vacuum created, the Finance Committee has stepped in to handle a wide range of responsibilities more typically done by a board of selectmen and town administrator in a town like Wayland. This appears to be partially due to the culture of the community and partially due to the statutory construction of roles and responsibilities (which is also indirectly a product of the community’s culture). Regardless, there is confusion about what the various financial management responsibilities currently are.

**About the Project**

While the organizational structure challenges noted affect nearly all aspects of the Town’s functions and services, the scope of this project involves looking at the organizational structure specifically as it relates to the Town’s financial management.

This report, along with a related review of Town financial policies currently underway, was funded by a grant from the Commonwealth's Community Compact Best Practices program.

This report also follows directly from the prior Collins Center report, *Review of Financial Policies and Procedures*, which was submitted to the Town in November of 2016 and is available on the Town's website ([http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/CollinsNov2016.pdf](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/CollinsNov2016.pdf)). Reading that report prior to reading this report will provide important context to the findings and recommendations provided in this report. The prior report will be referenced and excerpted at points throughout this report.

It is worth specifically restating two key sections from the prior report upfront. First, there is a section explaining that underlying the operational challenges that were outlined in the report was a deeper structural problem:

*The findings and recommendations that follow in the next section will touch on a wide variety of departments, processes, policies, and services. However, there is one over-arching and cross-cutting issue beyond the scope of this report that the project team believes it is essential to raise upfront, because it touches on all aspects of the financial operations in Town. The organizational structure of financial operations in Town is highly decentralized for a town of Wayland's size and complexity.*

*As can be seen in an organizational chart of finance-related operations, there is no single point of responsibility nor chain of command responsible for the financial operations of the Town. This becomes evident even in the nomenclature used for the Town's finance operations. The Town has a department titled Finance, led by a Finance Director, that has no authority to direct town finance operations, including treasury, collections, assessing, procurement, or the financial analyst – neither in reporting relationships nor in how information is presented to the public (e.g., the website).*

*Furthermore, Wayland's Town Administrator Special Act (Chapter 320 of the Acts of 2004) and the Town bylaws (Chapter 60, Section 2) both describe the finance director position as "Finance Director, who shall have the authority and responsibilities of a Town accountant." The only other reference to the position in either the special act or town bylaws involve the position's role to work with the Town Administrator and Finance Committee on budget-related strategies, guidelines, etc. Similarly, the Town Administrator is described in the Special Act as "the chief operating and administrative officer of the town" who shall be "responsible and accountable for ensuring there is appropriate administration and coordination, in the implementation of and adherence to town policies affecting town departments and in the development and execution of programs affecting various town departments." Presumably, these general responsibilities might include finance-related policies and operations, but the Administrator's role has not been interpreted this way historically in Wayland. Looking at both positions together, it is clear that neither position (nor any other in Town government) is granted sufficient authority to truly manage the overall financial operations of the Town.*

*This decentralized finance organizational structure has an impact on operations in numerous and significant ways. It can create difficulty in making inter-departmental decisions (e.g., difficulty in centralizing software); it can lead to confusion about roles and responsibilities, etc.; and it can*

*leave the Town with no way to resolve disagreements between departments that have different reporting relationships. Many of the issues identified in this report can be linked directly or indirectly to these organizational structure challenges.*

*Wayland is by no means the only Massachusetts town with this challenge. Almost all Massachusetts towns were at one point like this. However, based on the project team's observations, the Town is one of the larger and most sophisticated towns that still operate in this manner. (See Appendix A for Finance organizational charts for Concord, Weston, etc.) The decentralization is also understandable, given the Town's abiding commitment to its "legacy of civic engagement and a commitment to citizen self-governance," as stated right at the opening of the self-description on the website.*

*A full analysis of the organizational structure of the finance operations and related recommendations are beyond the scope of this report. Nevertheless, the project team encourages the Town to revisit this issue at another point in time.*

The second section of the prior report worth restating here highlights the strengths of the Town's financial management, which the Center project team reaffirmed through the new research for this report:

*The Town has many strengths related to its finances and financial operations, chief among them its AAA bond rating, which is only held by about 15% of municipalities in the Commonwealth. Beyond that, signs of the Town's strengths include its first completed CAFR this year and its strong free cash position.*

*Behind those external signs of strength is significant strength in human capital. The department heads and staff of the various finance-related departments all show a deep commitment to the Town and frequently praised each other's dedication and abilities. The project team was also generally impressed with the commitment and capabilities of those interviewed. Moreover, the Town is fortunate to have a mix of those with significant institutional knowledge and those who bring fresh perspectives to the operations.*

*More recently, several changes are contributing and likely will continue contributing to additional improvements. These include improving communications and collaborations (e.g., the relatively recent restoration of regular department head meetings), re-introducing performance reviews, and creating and filling the new IT executive director position.*

*Taken together, the Town has many strengths to serve as a foundation for the work of this study.*

## **METHODOLOGY**

### **Document Review and Interviews**

Throughout the three finance-related projects the Center has undertaken for the Town, the project team requested and received numerous documents relating to the Town's financial operation. Please see Appendix B for a complete list of documents provided in response to this request. The project team also conducted formal interviews for the projects.

### **Research on Alternative Approaches and Best Practices**

The project team spoke with colleagues and collected examples of various procedures and policies used in other Massachusetts municipalities, focusing in particular on Wayland's self-designated comparable communities.

### **Peer Towns**

Many towns create sets of "comparable communities" to use in various analyses. The goal of these groupings is to find a set that is as similar as possible to the town in question across as many relevant variables as possible. Typically, a Center project team will create a set of comparable communities for a project.

For this project, the project team noted that the Finance Committee had already created and agreed upon a set of comparable communities for its work. Rather than recreate the wheel or get into disagreements over the set chosen, the project team decided to use the Finance Committee's existing set of comparables for analyses in this report. The current list includes: Cohasset, Hingham, Hopkinton, Lincoln, Medfield, North Andover, North Reading, Scituate, Sharon, Sudbury, Westford, and Westwood.

The project team would note that, for this work at least, some of those comparables differ from Wayland on variables that might have relevant impacts. For example, the Town of Lincoln has a population of about 6,500, just about half the size of Wayland's. At the same time, the Town of North Andover has a population of about 28,000, about twice the size of Wayland's. In both cases, the population difference is so large that the relevance of the two communities to Wayland's particular situation seems limited. A similar case could be made for several other communities on the list. Conversely, there are several towns very similar to Wayland that are not included on the comparables list that might have provided useful information. This includes towns like Concord, Norwell, and Weston.

Please see Appendix C for comparable communities' statutory information links.



## FINDINGS AND RECOMMENDATIONS

The table below is a highly simplified summary of findings and recommendations, along with the page numbers where they can be found. For a recommended sequencing of implementation actions and timeline, please see Appendix D.

<b>Table 2: Summary of Findings and Recommendations</b>		
<b>Page</b>	<b>Finding</b>	<b>Recommendation</b>
<b>1. Overarching Findings and Recommendations</b>		
11	1.1: There is a lack of clarity over authorities and responsibilities of various professional positions involved in financial management, leading to a situation where there is no single point of responsibility nor chain of command responsible for the financial operations of the Town.	<i>Consider strengthening both the Town Administrator and the Finance Director positions.</i>
14	1.2: The organizational structure of boards and committees interacting with the financial operations in Town is highly decentralized for a town of Wayland's size and complexity.	<i>Review the current roster of boards and committees, determine where there are unclear or conflicting roles. Consider combining or consolidating functions, and clarify the mandates and responsibilities of boards and committees. Provide additional training and support to remaining boards and committees. Consider whether any elected boards may make more sense as appointed boards.</i>
18	1.3: The Town has not undertaken a systemic review of the overall organizational structure of the Town since 2002.	<i>Consider undertaking a systemic review of the overall organizational structure of the Town at some point in the future, with the goal of eventually solidifying the Town's statutory construction via a charter.</i>
<b>2. Policy-Setting, Goal-Setting, and Long-Term Planning</b>		
19	2.1: The Board of Selectmen has not adopted financial policies for the Town.	<i>Formally adopt financial policies, including a policy on policies.</i>
19	2.2 The Board of Selectmen has not been as actively exercising its role as head of the executive branch as most boards of selectmen do, and it has historically spent less time on goal-setting and long-term planning than may be optimal.	<i>Reduce time spent on administrative and operational tasks by transferring them to the Town Administrator and other officials. Use additional time to focus on goal-setting and long-term planning. Reassert Board of Selectmen's role as chief executive officer of the Town.</i>
<b>3. Annual Operating Budget</b>		
21	3.1: There have been a range of frustrations with the annual budget process over the years, coming from different parties in the process in different years.	<i>Rebalance the roles and responsibilities of the major players in the budget process, so that the Board of Selectmen, Town Administrator, and Finance Director have more of a role in the development of the annual operating budget, and the Finance Committee has a greater role in the review, analysis, and critique of the budget, as now</i>

		<i>occurs in most other towns of Wayland's size and complexity.</i>
24	3.2: Wayland is in a minority of towns where the Finance Committee is solely appointed by the Board of Selectmen.	<i>Contemplate whether the appointing authority of the Finance Committee should remain solely the Board of Selectmen, or whether it should be moved or made into a hybrid appointing authority.</i>
25	3.3: There is no summit or joint meeting at the beginning of the process to review financial forecasts and get all key parties on the same page.	<i>Begin the annual budget process with a budget summit or tri-board meeting, beginning with the budget process for FY20.</i>
25	3.4: The Town's final budget documents provided to the public could be significantly more transparent.	<i>Consider developing a budget document that meets GFOA criteria, once the budget process has been reorganized.</i>
<b>4. Miscellaneous Additional Topics</b>		
26	4.1: Wayland has traditionally handled capital planning and budgeting in the same way as operational budgeting.	<i>Leave capital planning under the purview of the Finance Committee for the short term. At a future review of Town operations, consider whether moving the responsibility to the Town Administrator or the Finance Director makes sense.</i>
30	4.2: The upcoming departure of the Assistant Town Administrator/Human Resources Director provides an opportunity for the town to strengthen its administrative structure.	<i>Consider separating the Assistant Town Administrator and Human Resources responsibilities into two separate positions.</i>
31	4.3: Members of boards and committees sometimes have been operating as individual agents in interactions with Town staff.	<i>Adopt policy clarifying the ability of individual board or committee members to make requests of Town staff.</i>

## **1. Overarching Findings and Recommendations**

The following findings and recommendations relate to overarching or inter-departmental issues that the project team found during its research.

### **1.1: There is a lack of clarity over authorities and responsibilities of various professional positions involved in financial management, leading to a situation where there is no single point of responsibility nor chain of command responsible for the financial operations of the Town.**

As noted in the background section and in the prior report, the project team found that the organizational structure of the Town makes overall financial management challenging. Simply put, the structure of professional staff managing the financial operations in Town is highly decentralized for a town of Wayland's size and complexity. Neither the Town Administrator nor the Finance Director has sufficient authority to manage financial operations, and the responsibilities of the Board of Selectmen and Finance Committee are entangled.

There seem to be multiple causes for the current situation, but at the core the problem seems to lie in the statutory construction of the positions. Wayland's Town Administrator position is weaker than most of Wayland's self-selected peer communities, nearly all of which have moved at various points in the last few decades to strengthen their Town Administrator or Town Manager positions.

When Maximus wrote its report on the Town structure in 2002, there were three towns in the comparable communities list used that all had executive secretaries (as Wayland did at the time): Hopkinton, Hudson, and Swampscott. Since then, Hopkinton and Swampscott have significantly strengthened their executive positions, which they titled town manager and town administrator, respectively. (The titles do not have any particular statutory weight, given that towns may assign whatever sets of duties and responsibilities they want to either position title. Traditionally, the town manager title has been associated with more authority and the town administrator position less, but there is no legal reason for that.) Hudson has retained the title executive assistant, although the position actually retains some powers not held by Wayland's town administrator position (including preparation of the annual budget).

As noted in the Center's prior report:

*[T]he Town Administrator is described in the Special Act as "the chief operating and administrative officer of the town" who shall be "responsible and accountable for ensuring there is appropriate administration and coordination, in the implementation of and adherence to town policies affecting town departments and in the development and execution of programs affecting various town departments." Presumably, these general responsibilities might include finance-related policies and operations, but the Administrator's role has not been interpreted this way historically in Wayland.*

The Town bylaws, which are subordinate to the Town Administrator Special Act, further confuse what the Town Administrator's role ought to be (see Chapter 60: Town Administrator). On the one hand, the Town Administrator is "responsible for the management of all affairs of the Town and Town departments under the supervision and control of the Board of Selectmen and shall act by and for the Selectmen in any matter relating to the administration and operations of the affairs of the Town which they may assign to the position."

At the same time, the Town Administrator “will not set Town policy, but will ensure there is appropriate coordination in the implementation of Town policy working across all Town departments in conjunction with all elected and appointed boards and committees.” The bylaws then go even further, stating that “[c]ertain department heads and elected boards and committees have state statutory authority or responsibility over specific job-related activities resulting in the implementation of technical decisions, as defined in Town bylaws or Town policies. The technical knowledge necessary to execute the specific job-related activities is held by the applicable department heads and elected boards and committees. The Town Administrator shall understand and have a working knowledge of the statutory authority and responsibility held by certain department heads and elected boards and committees so s/he/she can effectively support these officers in the execution of their duties. Nothing in this bylaw is intended to reassign state statutory authority or responsibility over specific job activities, as defined in Town bylaws or Town policies to the Town Administrator.”

The project team is unaware of any other town with bylaws that are so extensive in re-stating that the Town Administrator will not have authority over functions and policy-making that state laws already place elsewhere. These bylaws appear to emphasize the lack of authority that the Town Administrator has in managing day-to-day town finances.

The Town Administrator job description also has echoes this sentiment:

*The Town of Wayland has a complex organizational structure. There are authorities, responsibilities and duties that are under the jurisdiction of a variety of elected and appointed town officials and committees and those departments and their authorities, responsibilities and duties so remain. It is incumbent upon the Town Administrator to understand and have a working knowledge of this structure and be able to perform his/her responsibilities within the existing organizational structure so that s/he can effectively support these officers in the execution of their duties.*

Between the Special Act, the bylaws, and the job description, the message about the Town Administrator’s role is certainly conflicted, but the bylaws and job description are clearly written to convey a message that the Town Administrator’s role is to be constrained.

Similarly, the Finance Director position lacks statutory authority, even while it is at times described as being the “chief financial officer” of the Town. As noted in the Center’s prior report:

*Wayland’s Town Administrator Special Act (Chapter 320 of the Acts of 2004) and the Town bylaws (Chapter 60, Section 2) both describe the finance director position as “Finance Director, who shall have the authority and responsibilities of a Town accountant.” The only other reference to the position in either the special act or town bylaws involve the position’s role to work with the Town Administrator and Finance Committee on budget-related strategies, guidelines, etc.*

To add to the confusion, the Finance Director job description twice refers to the position as the “chief financial officer” of the Town. However, the first time it appears that description is buried in a laundry list “Summary of Duties” on the first page (emphasis added):

*Professional, administrative and technical work in the management, direction and monitoring of the municipal financial operations of the Town in accordance with applicable federal and state statutes and Town by-laws, regulations and policies; professional accounting work of a supervisory and participatory nature with responsibility for maintaining financial records in accordance with federal, state, Town and professional standards; coordination of overall budget preparation process; supervision and control over expenditures of all Town funds; **functions as chief financial officer** and member of the senior leadership team consisting of the Town Administrator, Assistant Town Administrator/HR Director, Town Counsel and one or more other Town employees; serves as principal staff person and liaison to the Finance Committee; and all other related work as required.*

The second reference opens the “Essential Functions” section on the second page, but even here the list of functions described includes words and phrases like “analyzes” and “prepares projections...”, as opposed to “manages” and “directs,” which would be more expected for a CFO-level position (emphasis added):

*As **Chief Financial Officer** and member of the senior leadership team, **analyzes financial and economic data** and trends; **analyzes changes in federal, state and local laws** and regulations that have an economic impact on the Town; and with an understanding of the short- and long-term goals of the Town, **prepares projections, recommendations and reports** for the Town Administrator, Board of Selectmen, Finance Committee and others relating to financial management strategies, plans, policies and actions of the Town. **Recommends improvements to the Town’s financial systems** to increase efficiency, cut costs and enhance revenues and improvements to the internal financial controls throughout the Town.*

The Finance Director’s job description adds further confusion in describing the Finance Director’s reporting relationships: “Reports to and works under the general administrative direction of the Town Administrator and under the policy direction of the Town Administrator and, where appropriate, the Finance Committee.” This is reiterated within the Essential Functions list: “Performs other duties as assigned by the Town Administrator and/or the Finance Committee.”

Looking at both positions together, it is clear that neither position (nor any other in Town government) is granted sufficient authority to truly manage the overall financial operations of the Town.

To set this in context, it’s worth comparing the Town to Wayland’s peer communities, as seen above in Table 1: Wayland Peer Community Organizational Structures. Some have explicitly charged the Town Manager or Town Administrator with being the chief financial officer of the Town. As Cohasset’s Town Manager Act bluntly states, “The town manager shall be the chief financial officer of the town.” Others have placed those responsibilities with a Finance Director (reporting to a Town Manager). This is the approach Hopkinton takes through its charter: “The Finance Director shall provide oversight for the financial operations of the Town, including accounting, collections, management of funds, borrowing and assessing.” Other towns create consolidated finance departments, as Westwood does in its charter: “There shall be a department of municipal finance which shall be responsible for the coordination of all financial services and activities of the town, the maintenance of all accounting records and other financial statements, payment of all obligations, receipt of all funds due, monitoring of and reporting on all fiscal and financial activities of the town, supervision of all purchases of goods, materials and supplies, and maintenance of inventory controls. The department shall include the offices and functions of the town accountant, town treasurer, tax collector and board of assessors; provided, however, that

although the offices of the town treasurer, tax collector and board of assessors shall be part of the department of municipal finance, such officers shall continue to exercise their respective duties and responsibilities under the General Laws, except as otherwise provided in this charter. The department shall have such additional powers, duties and responsibilities with respect to municipal finance-related functions and activities as the town may provide by town by-law.”

Regardless of the particular approach, what is common is that there is a clear location for responsibility and authority for the financial management of the town. The Center project team frequently hears in the course of the work the quote that “government should be run like a business.” It would be hard to conceive of a successful corporation with \$80 million in annual revenue (and a portfolio of work as diverse as a town’s) that could not clearly identify where the final responsibility for financial management lies or where that responsibility was so distributed across so many independent entities. It is for that reason that most towns of Wayland’s size have consolidated their financial operations under a Town Administrator (or Manager) and Finance Director reporting to that position.

In addition to these problems around the statutory construction of the Town Administrator and Finance Director positions, a second related issue revolves around the roles of the Board of Selectmen and the Finance Committee. This will be covered in more detail in Sections 2.2, 3.1, and 3.2.

***Recommendation:*** Consider strengthening both the Town Administrator position and the Finance Director position. (See Appendix E for example.)

*In particular, the Town Administrator position should be given more control over certain positions, including the Finance Director and Assistant Town Administrator/HR Director, who should work directly and solely for the Town Administrator. (Also, see Section 4.2.)*

*The Town should establish reporting relationships and clear lines of accountability between the Finance Director and finance officers. One way to do that would be for the Finance Director to become the appointing authority for all finance divisions, including the Treasurer/Collector, Accountant, and the Director of Assessing. (The Board of Assessors could screen, interview, and recommend a candidate for Director of Assessing to the Finance Director for appointment. The Board of Assessors will still retain all of its statutory duties and authority provided in the Massachusetts General Laws.) The Town should consolidate these divisions into a true “Finance Department” that is responsible for all the financial functions of the Town.*

*These steps could be accomplished either through a Special Act similar to the Town’s current Town Administrator Special Act (Chapter 320 of the Acts of 2004) or through the adoption of a charter, which will be addressed in Section 1.3. Alternatively, the creation of a Finance Department could be accomplished following the procedures outlined in Chapter 43C, Section 11 of the Massachusetts General Laws.*

## **1.2: The organizational structure of boards and committees interacting with the financial operations in Town is highly decentralized for a town of Wayland’s size and complexity.**

The Town website lists over 50 boards and committees. Having a large number of boards and committees is common for Massachusetts towns of all sizes. Given the history of local volunteer-driven



government in the Commonwealth, this is not surprising. However, it has become increasingly challenging in recent decades and years for several reasons.

First, the project team was informed that Wayland appears to be facing the same challenge of volunteer recruitment that many towns are experiencing. There are likely multiple reasons for this. As more people work outside the community during the day, commute times may play a role in decreasing people's interest in serving their towns. A similar case could be made about the increase in two-income households. Additionally, it's possible that the increasing statutory demands on boards and committees are dampening volunteer interest. Changes to open meeting laws, public records laws, accessibility laws, etc., all of which have the important goals of increasing transparency and access, can make volunteer board work more challenging and onerous, turning people off from service. Finally, in towns with recent histories of political animosity or factional fighting, people who are worried about being caught in political fights they have no interest in can be turned off from service.

Second, volunteer boards and committees do have costs for a Town government, even if many are mostly hidden. Professional staff have to spend time helping to recruit members, providing training, assisting with research, and responding to requests from volunteer boards. Particularly when there is high turnover, boards and committees can absorb significant amounts of staff time.

There is a direct challenge to financial management in that the decisions and recommendations that boards and committees make frequently have financial and operational impacts. This, together with the lack of clarity around reporting relationships among various professional staff, leaves the Town with an organizational structure that does not support coordinated, efficient financial management.

While reviewing boards and committees, the Town could also include a review of whether some are best structured as elected or appointed. With the exception of the Board of Selectmen and School Committee, any board or committee can be elected or appointed. (Beyond boards and committees, the Moderator is also required to be elected.)

There are multiple variables to consider when discussing whether boards or committees should be elected or appointed, and there are good arguments in both directions for most boards and committees. The Center has developed a framework to help towns consider whether boards, committees, or other positions should be elected or appointed. (See Appendix F: Framework for considering elected and appointed offices.) One of the variables in the framework that is easy to examine is the competitiveness of the races for elected positions. If voters have a choice of candidates, that provides a clear mechanism for accountability of the work of a board or committee. If there are not competitive elections at least occasionally, then elected positions can become *de facto* self-appointments. While it can be the case that the lack of competitiveness may be a marker of great satisfaction with the work, it's difficult to determine the cause of the lack of candidates. (Anecdotally, the project team has heard multiple local officials in communities across Massachusetts state that there are subsets of people who would be willing to be appointed to a board or committee but do not like the idea of running for an elected community position. However, the project team has seen no data to support this claim.)

For the purposes of financial management, having elected boards and committees matters because it can be more difficult to achieve cooperation and collaboration between boards and committees that report only to the voters and those that have an appointing authority. The project team was not made aware of any specific challenges of this kind in Wayland, but the Town is certainly not immune from

having them, especially given the recent history of the lack of competitiveness in various elections in Wayland.

In the last 10 years of local elections, there was not a single contested seat for the board of assessors, library trustees, board of health, planning board, or housing authority during regular elections (i.e., not including special elections or the occasional write-in campaign). (See Figure 2: Wayland Elections Competitiveness Analysis.) There was only one contested seat for board of public works (or its predecessors), only one for commissioner of trust funds, and only two for the recreation commission (or its predecessor). In short, only 3.4% of seats on those boards and committees were contested in the last decade, a relatively low percent, even in the general context of declining competitiveness of local elections in Massachusetts. The boards and committees that have been regularly contested, the Board of Selectmen and the School Committee, are the two that are required by law to be elected in a town form of government.

None of this means that this lack of competitiveness for elected boards and positions has caused problems to date in Wayland. However, it has the potential to cause problems. For that reason, as part of a review of boards and committees, it is worth the Town reviewing the status of its elected boards. (It is important to note that typically when a town board is converted from elected to appointed the individuals serving at the time are grandfathered in until the end of their terms and frequently even are reappointed when their terms expire.)

Within the topic of elected boards, it should also be noted that while boards of public works used to be relatively common in Massachusetts, there are only a few left in towns of Wayland's size. (See Table 1: Wayland Peer Community Organizational Structures.) Given that public works is such a large and critical part of Town operations, many towns have chosen to distribute those boards' duties among the Board of Selectmen, Town Administrator or Manager, and a Public Works Director, and to dissolve the boards themselves. Among Wayland's 12 self-selected comparable communities, none has a board of public works. One has an ad hoc Public Works Initiative Committee, and one gives the Town Administrator the option to create a Public Works Advisory Board.

***Recommendation:*** Review the current roster of boards and committees, determine where there are unclear or conflicting roles. Consider combining or consolidating functions, and clarify the mandates and responsibilities of boards and committees. Provide additional training and support to remaining boards and committees. Consider whether any elected boards may make more sense as appointed boards.

**Figure 2: Wayland Elections Competitiveness Analysis**

Year	Board of Selectmen			School Committee			Board of Assessors			Library Trustees					
	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?			
2008	4	2	Yes	3	2	Yes	1	2	No	2	2	No			
2009	3	2	Yes	5	2	Yes	2	2	No	2	2	No			
2010	2	1	Yes	2	1	Yes	1	1	No	2	2	No			
2011	3	2	Yes	3	2	Yes	2	2	No	2	2	No			
2012	4	2	Yes	2	2	No	2	2	No	2	2	No			
2013	2	1	Yes	2	1	Yes	1	1	No	2	2	No			
2014	4	2	Yes	3	2	Yes	2	2	No	2	2	No			
2015	3	2	Yes	2	2	No	2	2	No	2	2	No			
2016	1	1	No	1	1	No	1	1	No	2	2	No			
2017	3	2	Yes	2	2	No	2	2	No	2	2	No			
<b># of competitive races:</b>			<b>9</b>	<b>of competitive races:</b>			<b>6</b>	<b>of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>

Year	Board of Health			Planning Board			Board of Public Works			Recreation Commissioner					
	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?			
2008	2	2	No	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a			
2009	2	2	No	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a			
2010	1	1	No	1	1	No	2	2	No	2	2	No			
2011	2	2	No	1	1	No	1	1	No	1	1	No			
2012	2	2	No	1	1	No	2	2	No	4	2	Yes			
2013	1	1	No	1	1	No	2	2	No	2	2	No			
2014	2	2	No	1	1	No	1	1	No	1	1	No			
2015	2	2	No	1	1	No	2	2	No	3	2	Yes			
2016	1	1	No	1	1	No	2	2	No	2	2	No			
2017	2	2	No	1	1	No	2	1	Yes	1	1	No			
<b># of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>1</b>	<b>of competitive races:</b>			<b>2</b>

Year	Com. of Trust Funds			Housing Authority			Moderator			Town Clerk					
	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?			
2008	1	1	No	1	1	No	1	1	No	n/a	n/a	n/a			
2009	0	1	No	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a			
2010	1	1	No	1	1	No	n/a	n/a	n/a	1	1	No			
2011	2	1	Yes	n/a	n/a	n/a	1	1	No	n/a	n/a	n/a			
2012	1	1	No	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a			
2013	1	1	No	1	1	No	n/a	n/a	n/a	1	1	No			
2014	1	1	No	1	1	No	1	1	No	n/a	n/a	n/a			
2015	1	1	No	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a			
2016	1	1	No	n/a	n/a	n/a	n/a	n/a	n/a	1	1	No			
2017	1	1	No	1	1	No	1	1	No	n/a	n/a	n/a			
<b># of competitive races:</b>			<b>1</b>	<b>of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>

Year	Road Commissioner			Park & Rec Commissioner			Water Commissioner				
	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?		
2008	1	1	No	1	1	No	1	1	No		
2009	1	2	No	2	2	No	1	1	No		
2010	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2011	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2012	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2013	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2014	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2015	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2016	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
2017	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
<b># of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>	<b>of competitive races:</b>			<b>0</b>

**Notes:**  
 Does not include special elections to fill vacancy  
 Does not include write-in candidates  
 Road Commission and Water Commission merged into Board of Public Works in 2010  
 Parks and Recreation Commission became Recreation in 2010

### **1.3: The Town has not undertaken a systemic review of the overall organizational structure of the Town since 2002.**

The last time the Town appears to have taken a complete review of its overall structure was with the Maximus study in 2002, which is still available on the Town website. That report led to some changes, including the creation of the DPW and the creation of the current Town Administrator position. Prior to that, the last systemic review was the charter commission in 1989 that produced a charter that did not pass the voters in 1991.

To this day, the Town of Wayland operates without a charter. Instead, the Town operates with what is sometimes referred to as a “legal base,” which more simply stated is the collection of bylaws, special acts, and general laws accepted relevant to Wayland’s governance. The lack of a charter is very common among smaller towns in the Commonwealth and somewhat common among towns of Wayland’s size, although the number without a charter has been slowly but steadily dropping as a handful of municipalities adopt charters every year.

The lack of a charter makes the Town government less transparent, because it is more difficult for residents to know where authority resides. For example, if a visitor to the Wayland website clicked on the “Town Code/Bylaws” link, they would be taken to the Town’s bylaws, which one might assume were the controlling statutory framework. Unless a user knew to scroll all the way to *Appendix A801: Special Acts*, they would not know that there is a set of Wayland-specific statutes with important statutory information that supersede the Town bylaws. (Even knowing that, clicking on it takes the user to the full list of special acts to the Town, going back to its act of incorporation in 1780, which would make researching the most current and relevant acts challenging.) The most directly relevant example of this is the Town Administrator position. As noted, there is both a bylaw section and a superseding Special Act that is not referenced by the bylaws (outside the Appendix).

In contrast, having a charter means having a single source for information and (assuming it is well put together) clarity about the roles, responsibilities, authorities, and relationships between the various boards, officials, and departments of town government.

Furthermore, the process of developing a charter is an opportunity for the community, via either an elected or appointed group of residents charged with only a single, focused mandate, to take a step back from day-to-day issues, problems, and disputes and think systemically about the community’s long-term needs and challenges. The result of this work could simply be a codification of Wayland’s existing structure with minor tweaks that clarify some of the issues raised in this and prior reports, or it could be a completely new form of government for the community, or anything in between.

***Recommendation:*** Consider undertaking a systemic review of the overall organizational structure of the Town at some point in the future, with the goal of eventually solidifying the Town’s statutory construction via a charter.

*This could be accomplished through an appointed charter committee that would draft a Special Act charter or through the charter commission process spelled out in the Home Rule Procedures Act (Chapter 43B of the Massachusetts General Laws).*

## **2. Policy-Setting, Goal-Setting, and Long-Term Planning**

The following findings and recommendations relate to Policy-Setting, Goal-Setting, and Long-Term Planning.

### **2.1: The Board of Selectmen has not adopted financial policies for the Town.**

As far as the Center could determine, the Board of Selectmen has not adopted financial policies for the Town in the last several decades and possibly longer.

This absence of policies may derive from a lack of clarity about whose responsibility it is to adopt financial policies. While the *drafting* of financial policies could fall to any combination of the Board, the Town Administrator, the Finance Director, the Finance Committee, or others, the *formal adoption* of financial policies is the purview of the Board of Selectmen as the chief executive officer of the Town.

In Wayland's case, it appears that, in the absence of the Board of Selectmen adopting financial policies for the Town, the Finance Committee has stepped up and adopted many policies of its own in an attempt to create a framework needed to complete its statutory duties. This was a helpful stopgap measure, and some of the policies the Finance Committee has already adopted may simply be reviewed and adopted quickly by the Board of Selectmen.

As part of the Compact project, the Center project team is working to develop a first set of draft policies for consideration (and will review policies already developed by the Finance Committee).

***Recommendation:*** *Formally adopt financial policies, including a policy on policies. The Board of Selectmen should review, adapt, and eventually approve financial policies created through this process. Additionally, the Board should make clear what the process will be going forward for creating additional policies.*

### **2.2 The Board of Selectmen has not been as actively exercising its role as head of the executive branch as most boards of selectmen do, and it has historically spent less time on goal-setting and long-term planning than may be optimal.**

The Board of Selectmen has not historically spent much time on goal-setting and long-term planning. This is common in more complicated and larger towns like Wayland that still retain a weak town administrator or executive secretary position, because the Board of Selectmen ends up spending significant amounts of time handling smaller and more operational matters, leaving less time for long-term planning, goal-setting, forecasting, etc.

While it is difficult to quantify how much time could be repurposed with a shifting of responsibilities, a quick review of the meeting minutes of 10 consecutive Board of Selectmen meetings showed that the Board spent 258 minutes (about 16%) of its total 1,597 minutes in executive session, working on collective bargaining agreements, employee contracts, and development agreements. Some of that time could likely be reduced with a shift in responsibilities. Note that there are likely many other Board tasks that could also be redistributed, but searching for time spent in executive session was a quick and simple way to get some sense of how the Board is spending its meeting time, even if it is admittedly a relatively poor proxy for the full picture.

Regardless, the Board of Selectmen is the head of the executive branch of the Town and has been elected by the voters to lead the Town, a critical component of which is developing the vision, goals, strategies, and plans for the Town's long-term future, and then working to implement the vision and plans. The Board has done a good job to date on some pieces of this work. The Board-appointed Wayland Real Asset Planning (WRAP) Committee released a "comprehensive long-range facilities plan, siting strategy and capital funding plan to assist the Town with making informed decisions regarding major capital projects (defined as \$500,000 and above) related to future uses of municipal (Town and School) land and buildings." This follows on a 2010 update to the 2004 master plan, which is a tempo faster than many towns follow in adopting and revising master plans.

Given the structure of the Town, the challenge for the Board will be finding a way to implement these plans, as well as the Board's own vision for the Town's future, both over the long-term and over the course of each fiscal year.

If the Town Administrator position has more authority to take on directly and/or delegate work currently handled by the Board of Selectmen, as also recommended above, that will free up time for the Board to spend more of its time and energy on policy-setting, long-term planning, goal-setting, and implementation of its vision and plans. This has the potential both to improve those important tasks directly and to draw more people to run for positions that have a greater ratio of policy-making to managerial duties.

More generally, the Board should take steps to reassert its position as the head of the executive branch of town government. As the Board recognizes on the first page of its Policies and Procedures guidelines (emphasis added): "The Board of Selectmen is a five-member, non-partisan governing board that acts as the **principal policy-making authority of the town.**" (Available on the Board of Selectmen's webpage: [http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/PolProc.pdf](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/PolProc.pdf)) This claim is supported by the Massachusetts General Laws, which define both "Chief Administrative Officer" and "Chief Executive Officer" as follows: "Chief administrative officer/Chief executive officer": when used in connection with the operation of municipal governments shall include the mayor in a city and the board of selectmen in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter." (Chapter 4, Section 7)

***Recommendation:*** Reduce time spent on administrative and operational tasks by transferring them to the Town Administrator and other officials. Use additional time to focus on goal-setting and long-term planning. Reassert Board of Selectmen's role as chief executive officer of the Town.

### 3. Annual Operating Budget

The following findings and recommendations relate to the Annual Operating Budget.

**3.1: There have been a range of frustrations with the annual budget process over the years, coming from different parties in the process in different years.**

At the core of Wayland’s budget process issues may be the fact that, unusual for a Town of Wayland’s size and sophistication, responsibility for the annual budget statutorily lies with the Finance Committee. As stated in the bylaws, “The Finance Committee shall prepare the omnibus operating budget of the Town and submit it at the annual Town meeting.” Historically, that was how most towns operated, and that is still how many much smaller towns still operate, but most towns similar to Wayland have moved away from this model.

In fact, of the 12 peer communities selected by the Finance Committee as reference points for Wayland, the only one where the Finance Committee develops the budget is Lincoln, whose population and budget are less than half that of Wayland’s. In the remaining 11, the budget is developed by the Town Administrator or Town Manager (or, in one case, Board of Selectmen in conjunction with the Town Administrator), with varying levels of collaboration with the Finance Committee. See Table 3: Statutory Language Describing Who Prepares the Annual Budget in Wayland's Comparable Communities below for the statutory basis for the development of the annual budget in Wayland’s Finance Committee-selected comparable communities.

<b>Table 3: Statutory Language Describing Who Prepares the Annual Budget in Wayland's Comparable Communities</b>		
<b>Town</b>	<b>Who prepares the annual operating budget?</b>	<b>Statutory Language</b>
<b>Cohasset</b>	<b>TM</b>	"Annually, <b>the town manager shall be responsible for the preparation of the proposed budget</b> to be included in the annual town meeting warrant."
<b>Hingham</b>	<b>TA</b>	"Pursuant to assignment by the board of selectmen, <b>the town administrator shall have additional authority and responsibility as follows: ... The authority and responsibility to, in a timely manner, prepare, develop and assemble the town budget for all non-school departments and accounts</b> and following the development of the budget, the town administrator shall submit the entire budget document to the board of selectmen for review. The town administrator shall forward the budget document, including any alterations approved and incorporated therein by the board of selectmen, to the Advisory Committee."
<b>Hopkinton</b>	<b>TM</b>	" <b>The powers and duties of the Town Manager shall include</b> but are not intended to be limited to the following: ... <b>To coordinate the preparation of the Town’s annual budget.</b> "



Lincoln	FC	"The [Finance] Committee shall consider any or all municipal questions for the purpose of making reports and recommendations to the Town, and in particular shall perform the following duties: ... 1) It shall prepare and submit the Annual Budget for consideration at the Annual Town Meeting..."
Medfield	BOS/TA	"The Selectmen shall prepare the annual budget for all offices and departments for which they are responsible. They shall assemble a budget, consisting of requests for expenditures and supporting material for all offices, departments, boards, commissions, and committees in the executive branch of Town government as set forth in this Article." "The Town Administrator shall: Assist the Selectmen with their budgetary responsibilities by assembling the budget requests of all departments into a unified document, by informing the Selectmen of unusual budgetary matters that require their attention, by preparing for the approval of the Selectmen a long-range Town fiscal plan that sets forth anticipated operating and capital expenditures, and by performing at the request of the Selectmen special studies and analyses of the costs and benefits of Town programs."
North Andover	TM	"[The Town Manager] shall: ... Assemble, prepare, and present to the Board of Selectmen all annual operating and capital budgets of the town and be responsible for the development and annual revision of the capital improvements program."
North Reading	TA	"[The Town Manager] shall prepare and submit to the Selectmen the annual budget and capital program for the departments under his jurisdiction; he shall also receive and consolidate into the comprehensive budget the annual budgets and capital programs for the School Committee and Planning Commission."
Scituate	TA	"The town administrator shall prepare and submit the annual budget as provided in article 6."
Sharon	FD/TA	"[The Director of Municipal Finance] shall be specifically responsible in conjunction with the Town Administrator for the Annual Budgeting process."
Sudbury	TM	"Such functions shall include, but are not intended to be limited to, the following: (a) to prepare and submit, after consultation with all town departments, an annual operating budget and capital improvement program for all town departments."
Wayland	FC	"The Finance Committee shall prepare the omnibus operating budget of the Town and submit it at the annual Town meeting."
Westford	TM	"The financial management powers, duties and responsibilities of the town manager shall include but not be limited to the following: (a) to prepare and submit, after consultation with all town departments an annual operating budget and capital improvements program for all town departments;"
Westwood	TA	"The powers and duties of the town administrator shall include, but not be limited to, the power or duty to: ... prepare, in consultation with the director of municipal finance, and submit an annual operating budget and capital improvement plan as provided in section 9-3-1 of this charter"
<b>KEY: TM = Town Manager, TA = Town Administrator, FD = Finance Director, BOS = Board of Selectmen, FC = Finance Committee</b>		

There are challenges both for the Finance Committee and for Town professional staff in the model where the Finance Committee develops the budget. For the Finance Committee, a volunteer board is required to spend an extraordinary amount of time in late meetings in order to get enough information to develop the budget. The project team understands that in Wayland the Finance Committee has traditionally done exactly this, logging enormous efforts on behalf of the Town. Not surprisingly, this can lead to Committee burnout, particularly in a town like Wayland where many of the volunteers for Finance Committee already have significant and demanding roles in the management or finances of the organizations where they are employed.

For Town staff, this approach also requires significant extra late night meetings and often can lead to even more time having to re-educate new Committee members who join the Committee, which can be frequently in some towns with this model due to the burnout issue noted.

The Town should consider rebalancing the roles and responsibilities of the major players in the budget process. A good starting point for thinking about what reconfigured roles might look like is the widely-respected *Finance Committee Handbook* produced by the Massachusetts Association of Town Finance Committees and available on the Wayland Finance Committee's webpage ([http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/FinCommHandbook2012.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/FinCommHandbook2012.pdf)). In the preface on "The Role of the Finance Committee," the *Handbook* Editor and long-time Arlington Finance Committee chairman writes (emphasis added):

*This preface will summarize this "discussion" into the broader framework of the division of powers within local government. I see this division of powers as comparable to that at the state and federal government. **The board of selectmen and town manager/administrator/executive secretary are part of the executive branch of government. It is their job to collect budget information, develop budget priorities and formulate a balanced budget, the same as a president or governor. Once developed, that budget is presented to the finance committee, representing the legislative branch, the town meeting. In effect, the local finance committee has the same role as the House Ways and Means Committee in the State Legislature. It is the finance committee's responsibility to receive the budgets from the executive branch (either as a collective whole or individually by department), analyze them, have hearings where the department heads and the public can testify, and present a balanced budget to town meeting. That budget should reflect the finance committee's decisions based upon their best judgement of the issues and finances of the town. The budget before town meeting is the finance committee's and it is their job to explain and defend it.***

While the Center project team does not agree with two parts of this formulation (that it is wise for the Finance Committee to receive budgets individually by department and that it must be the Finance Committee's budget presented to Town Meeting), this statement otherwise paints a good picture of the roles of the Board of Selectmen, Town Administrator, and Finance Committee in a budget process.

As the project team understands it, this year the Finance Committee has been working directly with the Finance Director on the development of the operating budget with only minimal participation of the Board of Selectmen and Town Administrator. This is an understandable adaption to the Town's statutory framework and particular traditions. Yet it is also highly unusual in both theory and practice. In theory, it is a major blurring of executive and legislative functions (as noted elsewhere) and a weakening of the checks and balances typically built into a budget process. In practice, it decouples those who have the

direct responsibility for and the most direct knowledge of the operations of the Town (the Board of Selectmen and Town Administrator) from the process that provides the resources to run those operations. At the same time, it forces the Finance Committee to do an extraordinary amount of work to learn about the detailed operations of the Town. It is also thus not surprising that the Finance Committee has pushed to begin its work in the summer, given that it is taking on significantly more work than most Finance Committees do.

In keeping with the recommendations elsewhere to strengthen the Town Administrator and Finance Director positions, the Town should consider altering its bylaws (or superseding them via a Special Act or charter, if one of those is developed) to move responsibility for “preparing” the budget to the Town Administrator and Finance Director (under the policy guidance of the Board of Selectmen) and “reviewing and making recommendations on” the budget under the purview of the Finance Committee.

***Recommendation:** Rebalance the roles and responsibilities of the major players in the budget process, so that the Board of Selectmen, Town Administrator, and Finance Director have more of a role in the development of the annual operating budget, and the Finance Committee has a greater role in the review, analysis, and critique of the budget, as now occurs in most other towns of Wayland’s size and complexity. In the short term, this could be accomplished by revision of the bylaws. (See Appendix G for sample bylaw.) As a longer-term measure, the various roles in the budget process can be included in either a Special Act or a Charter.*

### **3.2: Wayland is in a minority of towns where the Finance Committee is solely appointed by the Board of Selectmen.**

As implied in the previous section, there is a bit of blurring in the branches of government in Wayland’s current budget process, relative to other municipal government forms. Wayland is in a minority of towns where the Finance Committee is solely appointed by the Board of Selectmen. A plurality of towns have the Finance Committee appointed by the Moderator. A small number also have elected finance committees or hybrid committees with different members elected or appointed by different appointing authorities. Within Wayland’s 12 self-selected comparable communities, nine have Finance Committees (frequently under different names) appointed by the Moderator, two have Finance Committees appointed by a committee that includes the Moderator and the Board of Selectman (plus others), and one has a Finance Committee appointed by Town Meeting from candidates recommended by a committee appointed by the Moderator. None of Wayland’s comparables have a Finance Committee appointed by the Board of Selectmen. (See Table 1: Wayland Peer Community Organizational Structures.)

The reason that the Moderator is more frequently the appointing authority is that the Finance Committee is often viewed as being a legislative check on the executive branch, as noted previously in the excerpt from the Finance Committee Handbook. Because the legislative branch in Massachusetts open town meeting towns only exists for very brief periods of time throughout the year, a Moderator would appoint a Finance Committee to provide an independent check on the executive’s budgeting and spending. The Finance Committee has statutory authority over the reserve fund for this exact reason: the executive cannot unilaterally decide what to use the reserve funds on.

Similarly, a Moderator-appointed Finance Committee provides an independent review, on behalf of Town Meeting, of a budget developed by the executive, as discussed previously. In the process created

in Wayland's bylaws, the Finance Committee is appointed by and develops the budget for the Board of Selectmen. Although the project team was told that there is significant informal outside vetting of the budget developed, there is no formal outside party review of the executive's branches budget other than Town Meeting itself, which is not a good setting for in-depth review of detailed budget information.

***Recommendation:** Contemplate whether the appointing authority of the Finance Committee should remain solely the Board of Selectmen, or whether it should be moved or made into a hybrid appointing authority, both of which are more common among Wayland's peers.*

**3.3: There is no formal summit or joint meeting at the beginning of the process to get all key parties on the same page.**

To make sure all parties are on the same page from the start, many towns initiate the budget process with a joint budget summit led by the Board of Selectmen, and including the School Committee, Finance Committee, and other boards as necessary, wherein the Town Administrator and Finance Director present to the Town on the financial condition of the Town and the financial forecast, and where the Board of Selectmen can begin to outline what the budget guideline will be the next fiscal year. It is the project team's understanding that this has not happened in Wayland in recent years, although it may have been a practice at other points in Wayland's history.

***Recommendation:** Begin the annual budget process with a budget summit or tri-board meeting the budget process for FY20.*

**3.4: The Town's final budget documents provided to the public could be significantly more transparent.**

Towns where the budget is developed by a Town Manager or Town Administrator, either directly or delegated to a Finance Director, frequently are able to develop much more detailed budget documents and presentation materials, leading to major increases in financial transparency for the public. This may be particularly helpful in Wayland, where there may be a historical deficit in trust of Town government and between various groups within the community.

The gold standard of budget document transparency is the Government Finance Officers' Association (GFOA) annual budget award, which was received by the 11 Massachusetts towns in 2016 (the most recent year available): Andover, Arlington, Brookline, Concord, Hanover, Longmeadow, North Andover, Northborough, Swampscott, and Weston. (It is worth noting that all have budgets developed by the Town Manager or Town Administrator, usually in conjunction with a Finance Director.) The award itself is not of any particular value, but the level of information required in the budget document to receive the award provides significantly more transparency in budgeting and finance than the typical municipal budget. Wayland could have significantly greater budget transparency with a more developed budget document available to the public.

***Recommendation:** Consider developing a budget document that meets GFOA criteria, once the budget process has been reorganized.*

#### 4. Miscellaneous Additional Topics

The following findings and recommendations relate to the Miscellaneous Additional Topics.

##### **4.1: Wayland has traditionally handled capital planning and budgeting in the same way as operational budgeting.**

As with many other towns around Massachusetts, Wayland still seems to be looking for a capital planning process that makes possible the regular, efficient, and coordinated development of capital planning across all Town and School departments and divisions.

At the moment, capital planning is primarily the purview of the Finance Committee, which shall “prepare and present to the annual Town meeting a five-year capital improvement program for the Town, which shall include the construction and reconstruction of capital assets (such as municipal buildings, recreational facilities, roads and landfills) and acquisition of land, equipment and vehicles and other personal property, and shall make recommendations to the appropriate authorities proposing such improvements.” Additionally, as noted, the WRAP Committee has taken a longer-term view of the large capital needs of the Town.

Unlike the annual operating budget process, which has seen convergence around a single approach that communities similar to Wayland have found most effective, there is relatively little consistency in how capital budgeting is handled in towns across the state. Some towns have capital planning committees, while many do not. Some simply have the town manager or town administrator present the capital plan along with the operating budget, while others have a separate pathway for the capital budget. (See Table 4: Statutory Language Describing Capital Planning in Wayland's Comparable Communities.)

<b>Town</b>	<b>Capital Planning Cmte?</b>	<b>Capital planning statutory language (highlighting added)</b>
<b>Cohasset</b>	Yes	<b>(e) The town manager shall submit a preliminary budget and capital plan to the board of selectmen, the advisory committee and the capital budget committee</b> pursuant to the budget process set forth in subsection (i) of section 3. The preliminary budget and capital plan shall be submitted not later than 70 days prior to the date of the annual town meeting.

Hingham	Yes	<p>ARTICLE 14, PART 2 CAPITAL OUTLAY COMMITTEE</p> <p>SECTION 1 - <b>There shall be a Capital Outlay Committee</b> (Committee), which shall perform the duties set forth in the following sections of this Article 14 and be governed by the provisions hereof. Said Committee shall consist of five citizens of the Town, appointed as provided in the following sections, and the Town Accountant ex-officio.</p> <p>SECTION 6 - <b>It shall be the duty of the Committee to ascertain annually what capital outlays will be required by the Town during the next five years.</b> In making this determination, it may consult with Town, county, and state officials, and with other boards and committees of the Town. It shall publish and distribute to each voter an annual report and such further reports as it deems advisable, and shall include in such reports its recommendation for scheduling capital outlays and for the financing of such outlays as in its judgment cannot be, or should not be, paid for entirely out of current revenues.</p>
Hopkinton	Yes	<p>Section 7-3: Capital Improvements</p> <p><b>The Town Manager shall annually submit a Capital Improvements Program to the Board of Selectmen and Appropriation Committee</b> in accordance with the budget schedule established pursuant to Section 7-2(a) of this Charter. The Capital Improvements Program shall be designed to address unmet, long-range needs and to implement the capital goals and objectives of the Town, and shall include all Town activities, all Town Departments including the School Department, and all enterprise funds. ...</p>
Lincoln	Yes	<p>ARTICLE XXVII Capital Planning</p> <p><b>There shall be a committee known as the Capital Planning Committee (the “CapCom”). The fundamental purpose of the CapCom shall be to work with the Finance Committee to enhance the Town’s capacity to identify, prioritize, and understand the financial implications of capital projects and land acquisitions,</b> including but not limited to: A) all proposed real estate acquisitions that have a cost over \$10,000; and (B) all proposed construction projects, preventive maintenance, repairs, replacements, and equipment acquisitions that will have a useful life of at least five years and a cost that requires capitalization in accordance with the Town’s financial accounting policies, in all cases regardless of the method by which they are or may be funded, including but not limited to: (a) annual appropriations (a/k/a cash-capital); (b) debt-financing; (c) capital-exclusions; and (d) Community Preservation Act appropriations. The CapCom shall develop and consult with the Finance Committee regarding a long-term Capital Plan that addresses the timing and estimated costs of capital projects anticipated by the agencies whose budgets are considered by the Town Meeting, including Lincoln-Sudbury Regional High School and the Water Commission. <b>The CapCom shall also review and make recommendations regarding capital projects and maintenance expenditures that will be funded by annual appropriations in accordance with the Finance Committee’s annual financial guidelines.</b></p>

Medfield	Yes	<p>Article 3: The Board of Selectmen  Section 3-4: Fiscal Procedures  The Selectmen shall prepare the annual budget for all offices and departments for which they are responsible. They shall assemble a budget, consisting of requests for expenditures and supporting material for all offices, departments, boards, commissions, and committees in the executive branch of Town government as set forth in this Article. They shall deliver this budget to the Warrant Committee for its review and recommendation no later than 90 days before the Annual Town Meeting. The Warrant Committee shall act for the Town Meeting for this purpose. <b>The Selectmen shall also prepare a capital and operations expenditure plan containing a list of projects, project costs, and yearly expenditures for five years in the future. Fiscal responsibilities of the Selectmen shall be exercised by the Town Administrator as set forth in Article 4 of this Charter.</b></p> <p>Article 4: The Town Administrator  Section 4-1: Duties and Responsibilities  b. <b>Assist the Selectmen with their budgetary responsibilities</b> by assembling the budget requests of all departments into a unified document, by informing the Selectmen of unusual budgetary matters that require their attention, <b>by preparing for the approval of the Selectmen a long-range Town fiscal plan that sets forth anticipated operating and capital expenditures,</b> and by performing at the request of the Selectmen special studies and analyses of the costs and benefits of Town programs.</p>
North Andover	No	<p>Capital Improvements Plan  9-5-1 <b>The Town Manager shall prepare a five-year capital improvements plan</b> which shall include: (a) a clear summary of its contents; (b) a list of all capital improvements proposed to be undertaken during the next five years, together with supporting data; (c) cost estimates, methods of financing, and recommended time schedules; and (d) the estimated annual cost of operating and maintaining the facilities or equipment to be contracted or acquired. The above information may be revised and shall 26 be extended each year with regard to capital improvements pending or in the process of construction or acquisition.</p>
North Reading	No	<p>Section 4 Capital Improvements Program  7.4.1 At least one month prior to the final date fixed through bylaw for the submission of budgets, <b>the Town Administrator shall submit a five year capital improvements program to the Board of Selectmen and the Finance Committee.</b> Such program shall include: (a) a list of all capital expenditures proposed during the five fiscal years next ensuing; (b) cost estimates, methods of financing, and a time schedule for each such acquisition; and (c) the estimated cost of operating and maintaining the equipment or facility to be acquired. The capital program shall be revised and expanded annually. [Amended 10/3/1988 ATM by Art. 16, approved 5/2/1989</p>



Scituate	Yes	<p>Section 6-6 - Capital Improvement Program</p> <p>(a) The capital planning program shall consist of a schedule of proposed capital expenditures for at least the next five fiscal years and the proposed methods of financing each such expenditure. The objectives of the program shall be: (1) to establish priorities that will best serve the town as a whole; and (2) to so schedule and finance capital outlay that it will have as level an effect as possible upon the tax rate from year to year.</p> <p><b>(b) The board of selectmen shall be responsible for preparation and annual revision of the capital planning program. To assist it in doing so and to advise the town meeting on capital planning matters, there shall be a capital planning committee, consisting of five members appointed by the town moderator for overlapping three-year terms, the town administrator and one member designated, annually, by the school committee.</b></p> <p><b>(c) The capital planning committee shall submit annually to the board of selectmen a revised and updated report,</b> which shall contain: (1) a list of proposed capital expenditures for the next fiscal year and the ensuing five years; (2) a recommended time schedule for executing them; (3) cost estimates and recommended financing method for each; and (4) the estimated additional cost of operating and maintaining each new facility and piece of major equipment involved. It shall also prepare a summary of its report, and shall submit such summary to the board for inclusion as a separate entity in the advisory committee's annual report to the town meeting.</p> <p><b>(d) The board of selectmen shall base its final capital planning program on the capital planning committee's report with such changes as it considers necessary to reflect its stated policies</b> and shall deliver it to the advisory committee not less than five months prior to the annual town meeting. The advisory committee shall forthwith proceed to consider the program and shall, in its report to the annual town meeting, make such recommendations as it deems to be in the best interests of the town, both with respect to the capital budget for the next fiscal year and the schedule for the ensuing years.</p>
Sharon	Yes	None
Sudbury	Yes	<p><i>SEE ANNUAL BUDGET TAB – Town Manager</i></p> <p><b>(a) to prepare and submit, after consultation with all town departments,</b> an annual operating budget and <b>capital improvement program for all town departments.</b></p>
Wayland	No	<p><b>“[The Finance Committee] shall also prepare and present to the annual Town meeting a five-year capital improvement program for the Town,</b> which shall include the construction and reconstruction of capital assets (such as municipal buildings, recreational facilities, roads and landfills) and acquisition of land, equipment and vehicles and other personal property, and shall make recommendations to the appropriate authorities proposing such improvements.</p>
Westford	Yes	<p><b>SECTION 11. The financial management powers, duties and responsibilities of the town manager shall include</b> but not be limited to the following:</p> <p><b>(a) to prepare and submit,</b> after consultation with all town departments an annual operating budget and <b>capital improvements program for all town</b></p>

		<b>departments;</b>
<b>Westwood</b>	No	9-3-1. The town administrator shall prepare an annual operating budget for the town as described in section 9-4-3. For such purposes, the town administrator shall establish a budget schedule for the development and submission of all departmental budgets to the town administrator and director of municipal finance, and for the compilation of a proposed consolidated operating budget for the town, or such schedule may be established by town by-law. <b>The town administrator shall also prepare, in consultation with the director of municipal finance, a 5-year capital plan.</b>

While creating a Capital Planning Committee may have some benefits in providing a central location for the work on developing a revising a capital plan in Wayland, it also cuts against the project team’s other recommendation for the Town to analyze and streamline the use of boards and committees. For that reason, the project team does not recommend the creation of a new committee for capital planning.

Instead, the project team recommends that, for the short term at least, the Finance Committee retain its role developing and updating the capital plan. The Finance Committee was recognized by all parties the project team interviewed to consistently have strong appointees. Given that this Committee will gain additional time if the changes recommended in this report are implemented, and given that it now will have the WRAP Committee’s work as an additional tool, leaving capital planning with the Finance Committee for the time being is likely to maintain some continuity throughout other changes.

In the longer term, the Town may want to consider moving capital planning under the purview of the Town Administrator and Finance Director, potentially supported by a capital committee consisting of appointees from existing boards and committees (e.g., Board of Selectmen, Finance Committee, School Committee, and Planning Board).

**Recommendation:** *Leave capital planning under the purview of the Finance Committee for the short term. At a future review of Town operations, consider whether moving the responsibility to the Town Administrator or the Finance Director makes sense.*

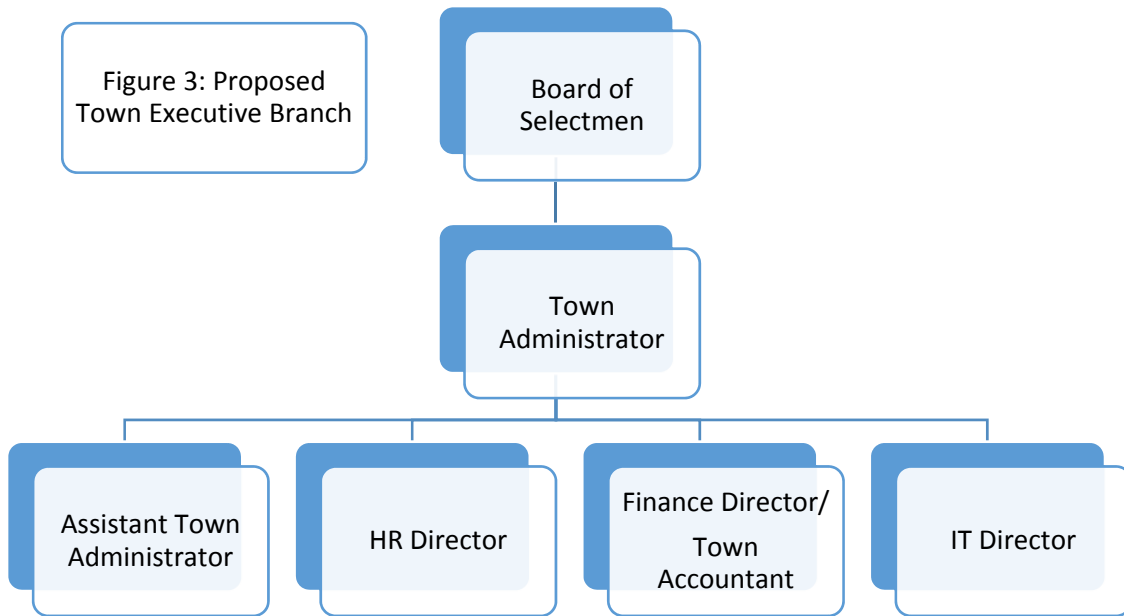
**4.2: The upcoming departure of the Assistant Town Administrator/Human Resources Director provides an opportunity for the town to strengthen its administrative structure.**

The Assistant Town Administrator (ATA) has announced that he will be leaving Town service in February of 2018. The Town is currently recruiting for this position. The ATA devotes most of his time to human resources and benefits responsibilities, but also pitches in as a "utility player" on a variety of projects for the Selectmen and Town Administrator. However, based on the position description and past practice, the ATA has historically been accountable to the Selectmen rather than the Town Administrator.

**Recommendation:** *Consider separating the Assistant Town Administrator and Human Resources responsibilities into two separate positions.*

*With the added financial responsibilities recommended for the Town Administrator and the Selectmen elsewhere in this report, it will be important to have a strong, cohesive administrative*

structure in place in the executive branch. Therefore, it is important that the ATA report directly to the Town Administrator and be part of the town's senior management team. The ATA then would provide support to the Town Administrator in all aspects of the job, as assigned by the Town Administrator. Human resource and benefits responsibilities should be separated from the existing ATA position and performed by a separate Human Resources Director. The ATA and HR Director would then both report to the Town Administrator, along with the Finance Director. Additionally, given the growing importance of Information Technology in municipal operations, an increasing number of cities and towns are beginning to view the IT Director as part of the senior management team of the Town. (See below for Figure 3: Proposed Town Executive Branch Organizational Chart.)



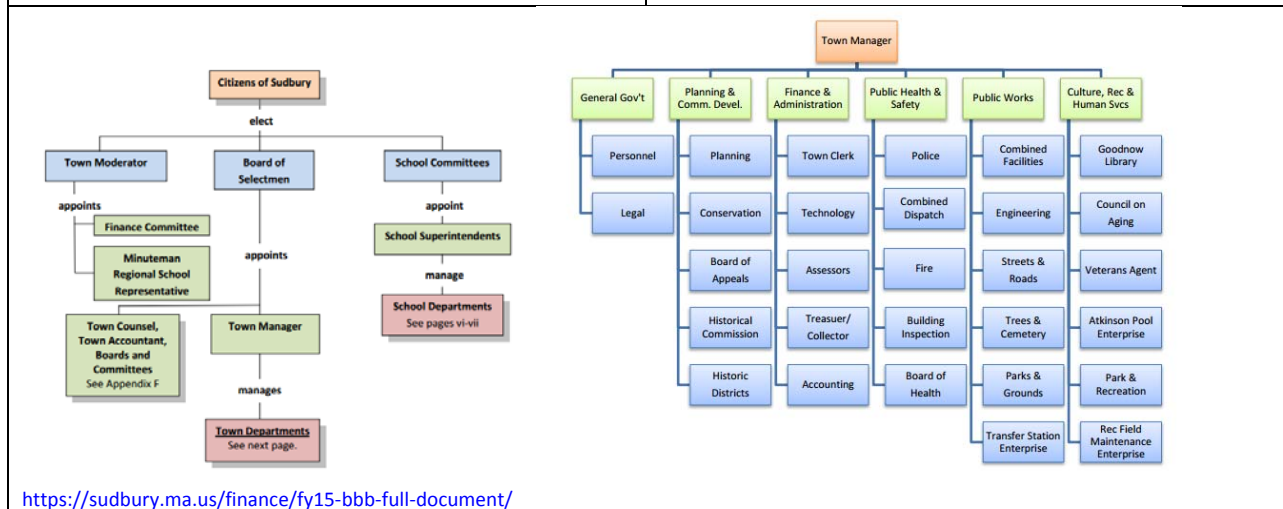
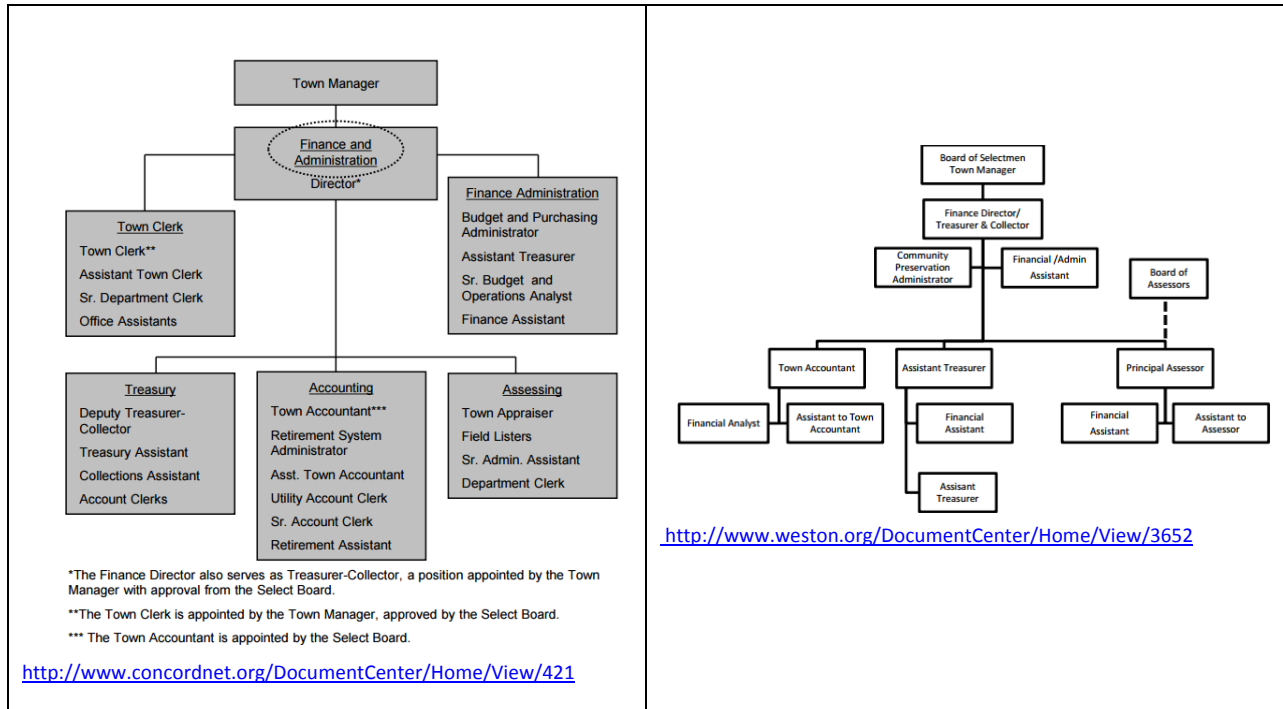
**4.3: Members of boards and committees sometimes have been operating as individual agents in interactions with Town staff.**

The project team was informed through the course of both projects that Town staff, and finance-related staff in particular, often face requests for information from individual board and committee members. While all board and committee members, and in fact all members of the public, have the right to ask for information of any Town staff person they wish, these requests can quickly absorb significant amounts of staff time. When requests are directly related to a board or committee’s work, they should be from the group as a whole, not from individual members. This will help reduce redundant requests for information and free up time for Town staff to do their work.

**Recommendation:** Adopt policy clarifying the ability of individual board or committee members to make requests of Town staff.

# APPENDICES

## APPENDIX A: ORGANIZATIONAL CHARTS OF FINANCE OPERATIONS OF NEIGHBORING TOWNS



## APPENDIX B: LIST OF DOCUMENTS REVIEWED

The existing bylaws, general laws accepted, and special acts (often referred to as the “legal base” of the Town):

<http://www.ecode360.com/WA1635>

The most recent Town budget, annual report, and external audit management letter:

[http://www.wayland.ma.us/Pages/WaylandMA\\_Finance/docs](http://www.wayland.ma.us/Pages/WaylandMA_Finance/docs)

[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/FY17Function.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/FY17Function.pdf)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/TownReports/index](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/TownReports/index)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Finance/Finstatements](http://www.wayland.ma.us/Pages/WaylandMA_Finance/Finstatements)

Any recent external reports commissioned by the Town related to finance:

[http://www.wayland.ma.us/Pages/WaylandMA\\_IT/itmasterplan2015.pdf](http://www.wayland.ma.us/Pages/WaylandMA_IT/itmasterplan2015.pdf)

[http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/MaximusReport.pdf](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/MaximusReport.pdf)

Job descriptions of finance-related positions:

[http://www.wayland.ma.us/Pages/WaylandMA\\_HR/jobs](http://www.wayland.ma.us/Pages/WaylandMA_HR/jobs)

Written financial policies:

[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/DebtManagementPolicy2008.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/DebtManagementPolicy2008.pdf)

*Review of Budget and Expenditure Reporting, Evaluation of Non-Educational Service Delivery Structure and Review of School Administrative Structure*

[http://www.wayland.ma.us/Pages/WaylandMA\\_BComm/Finance/Abrahams1Final.pdf](http://www.wayland.ma.us/Pages/WaylandMA_BComm/Finance/Abrahams1Final.pdf)

*Maximus Report - Townwide Study of Organization and Operations*

[http://www.wayland.ma.us/Pages/WaylandMA\\_Selectmen/MaximusReport.pdf](http://www.wayland.ma.us/Pages/WaylandMA_Selectmen/MaximusReport.pdf)

**APPENDIX C: COMPARABLE TOWN (AS SELECTED BY THE FINANCE COMMITTEE) STATUTORY BASES**

Former peer town
Current peer town

Town	Charter or TM/TA Special Act	Charter/Act/Bylaws link
Carlisle	No	<a href="http://www.carlislema.gov/Pages/CarlisleMA_Clerk/town_records/GeneralBylaws-20June2014.pdf">http://www.carlislema.gov/Pages/CarlisleMA_Clerk/town_records/GeneralBylaws-20June2014.pdf</a>
Cohasset	TM Act (strong)	<a href="http://cohassetma.org/DocumentCenter/Home/View/278">http://cohassetma.org/DocumentCenter/Home/View/278</a>
Concord	TM Act (strong)	<a href="http://ma-concord.civicplus.com/1233/Town-Charter-Sections">http://ma-concord.civicplus.com/1233/Town-Charter-Sections</a>
Hingham	No	<a href="http://www.hingham-ma.com/DocumentCenter/View/2464">http://www.hingham-ma.com/DocumentCenter/View/2464</a>
Hopkinton	Charter	<a href="https://drive.google.com/drive/folders/0B_K9oi9FHiWPbFE5dk1ZWFJTbEU">https://drive.google.com/drive/folders/0B_K9oi9FHiWPbFE5dk1ZWFJTbEU</a>
Lincoln	No	<a href="http://www.lincolntown.org/DocumentCenter/View/20981">http://www.lincolntown.org/DocumentCenter/View/20981</a>
Lynnfield	Charter	<a href="http://ecode360.com/28618353">http://ecode360.com/28618353</a>
Manchester-by-the-Sea	No	<a href="http://www.manchester.ma.us/DocumentCenter/Home/View/972">http://www.manchester.ma.us/DocumentCenter/Home/View/972</a>
Marshfield	Charter	<a href="https://www.marshfield-ma.gov/sites/marshfieldma/files/uploads/town_charter.pdf">https://www.marshfield-ma.gov/sites/marshfieldma/files/uploads/town_charter.pdf</a>
Medfield	Charter	<a href="http://ecode360.com/27373232">http://ecode360.com/27373232</a>
Milton	No	<a href="https://www.townofmilton.org/sites/miltonma/files/uploads/generalbylaw.pdf">https://www.townofmilton.org/sites/miltonma/files/uploads/generalbylaw.pdf</a>
North Andover	Charter	<a href="http://ecode360.com/attachment/NO1118/NO1118-C.pdf">http://ecode360.com/attachment/NO1118/NO1118-C.pdf</a>
North Reading	Charter	<a href="https://www.northreadingma.gov/board-selectmen/pages/town-charter">https://www.northreadingma.gov/board-selectmen/pages/town-charter</a>
Scituate	Charter	<a href="https://www.scituatema.gov/sites/scituatema/files/file/file/chartermar2003.pdf">https://www.scituatema.gov/sites/scituatema/files/file/file/chartermar2003.pdf</a>
Sharon	No	<a href="https://www.townofsharon.net/town-clerk/pages/article-2-finance-committee">https://www.townofsharon.net/town-clerk/pages/article-2-finance-committee</a>
Sudbury	TM Act (strong)	<a href="https://sudbury.ma.us/selectmen/wp-content/uploads/sites/342/2014/08/TownManagerAct_1993.pdf?version=367ad7a333c727e29fe370732054bce3">https://sudbury.ma.us/selectmen/wp-content/uploads/sites/342/2014/08/TownManagerAct_1993.pdf?version=367ad7a333c727e29fe370732054bce3</a>
Wayland	TA Act (weak)	<a href="https://ecode360.com/WA1635">https://ecode360.com/WA1635</a>
Westford	Charter	<a href="https://westfordma.gov/DocumentCenter/View/3029">https://westfordma.gov/DocumentCenter/View/3029</a>
Weston	TM Act (strong)	<a href="http://www.weston.org/DocumentCenter/View/429">http://www.weston.org/DocumentCenter/View/429</a>
Westwood	Charter	<a href="http://ecode360.com/13018704">http://ecode360.com/13018704</a>

## APPENDIX D: POSSIBLE IMPLEMENTATION SEQUENCE AND TIMELINE

Recommendation	Steps	Fiscal Year and Quarter											
		18- Q2	18- Q3	18- Q4	19- Q1	19- Q2	19- Q3	19- Q4	20- Q1	20- Q2	20- Q3	20- Q4	
<b>1. Overarching Findings and Recommendations</b>													
1.1: Strengthen Town Administrator (TA) and Finance Director (FD) positions	Adopt new special act replacing and superseding existing act and relevant bylaws		XX	XX	XX	XX							
1.2: Review the boards and committees	The BoS should initiate a review of boards and committees		XX	XX	XX	XX							
1.3: Consider systemic review of Town structure	Create appointed charter committee (or collect signatures for elected charter commission)									XX	XX	XX	XX
<b>2. Policy-Setting, Goal-Setting, and Long-Term Planning</b>													
2.1: Formally adopt financial policies, including policy on policies	Continue working with the Center to draft first set of financial policies for BoS to approve	XX	XX	XX									
2.2: Transfer more authority to TA. Focus on goal-setting, planning, and policymaking	The transfer could be part of 1.1, and the BoS new focus would be continuous after that		XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
<b>3. Annual Operating Budget</b>													
3.1: Rebalance the roles and responsibilities of the major players in the budget process	Update bylaws to bring them more into line with common practices for budget process roles	XX	XX	XX	XX								
3.2: Contemplate the appointing authority of the Finance Committee	The review could be part of 1.2, and the changes could be part of 1.3.		XX	XX	XX	XX				XX	XX	XX	XX
3.3: Begin the annual budget process with a budget summit or tri-board meeting	Host budget summit in the first quarter of FY19 to kick off FY20 budget process				XX								



3.4: Consider developing a budget document that meets GFOA criteria	Attempt to fulfill GFOA criteria for budget document award for FY21 budget									XX	XX	XX	XX
<b>4. Miscellaneous Additional Topics</b>													
4.1: Leave capital planning under Finance Committee for the short term	A review of how capital planning should be handled long-term can be part of the charter discussion									XX	XX	XX	XX
4.2: Consider separating Assistant TA and HR into two separate positions	Reconfiguring these positions and their responsibilities can happen immediately	XX	XX	XX									
4.3: Adopt policy clarifying how individual committee members make requests of Town staff	The BoS should clarify that committee members must act as part of their committees	XX	XX	XX									

## **APPENDIX E: MAYNARD CHARTER (TOWN ADMINISTRATOR ARTICLE, WHICH COULD BE CARVED INTO A SPECIAL ACT OF ITS OWN)**

### **Article 4**

#### **Town Administrator**

##### **Section 4-1: Appointment; Qualification; Term**

The board of selectmen shall appoint a town administrator from a list prepared by a screening committee as established in Article 4-6 or by by-law. The board of selectmen shall appoint the town administrator to serve for a renewable term of three (3) years and shall fix the compensation for such person, annually, within the amount appropriated by the town. The town administrator shall be appointed on the basis of educational, executive, and administrative qualifications and experience. A town administrator need not be a resident of town or of the Commonwealth at the time of appointment, nor at any time during the period of such service. The town administrator shall not have served in an elective office in the town government for at least twelve months prior to appointment. The town may from time to time establish, by by-law, such qualifications as seem necessary and appropriate.

The town administrator shall devote full time to the office and shall not hold any other public office, elected or appointive, nor engage in any business or occupation during such service, unless such action is approved in advance by the board of selectmen.

The board of selectmen shall provide for an annual review of the job performance of the town administrator which shall, at least in summary form, be a public record. This review shall reflect the town administrator's performance of duties as listed in Section 4-2.

At the expiration of any three-year term, the board of selectmen shall vote on the reappointment of the Town Administrator. The annual reviews for the three previous years shall be used as a basis for reappointment. The majority vote of the full Board of Selectmen is required to reappoint. If the vote to reappoint fails, the appeal process of Section 4-5 shall not apply.

##### **SECTION 4-2: POWERS AND DUTIES**

The town administrator shall be the chief administrative officer of the town, directly responsible to the board of selectmen for the administration of all town affairs for which the offices of town administrator is given responsibility by or under this charter. The powers and duties of the town administrator shall include, but are not intended to be limited to the following:

a) To supervise, direct and be responsible for the efficient administration of all functions and activities, according to best business practices, for which the office of town administrator is given authority, responsibility or control by this charter, by by-law, by town meeting vote, by vote of the board of selectmen, or otherwise to best serve the citizens of Maynard.

b) To appoint, subject to the provisions of the civil service law and any other collective bargaining agreements as may be applicable, all department heads, officers, members of boards and commissions and employees for whom no other method of selection is provided by this charter. Such appointments shall become effective on the fifteenth (15th) day following the day on which such notice of the appointment is filed with the board of selectmen, unless the board of selectmen shall, within that period by a majority of all of its members, vote to reject such appointment, or has sooner voted to affirm it. Copies of the notices of all such proposed appointments shall be posted on the town bulletin board when submitted to the board of selectmen.

- c) To be entrusted with the administration of the town personnel system, including, but not limited to personnel policies and procedures, rules, and regulations, including provisions for an annual employee performance review, personnel by-law and collective bargaining agreements entered into by the town. The town administrator shall also prepare and keep current a plan establishing the personnel staffing requirements for each town agency, except the library and school department.
- d) To attend all regular and special meetings of the board of selectmen, unless unavoidable for reasonable cause, and shall have a voice, but no vote, in all of its proceedings.
- e) To assure that full and complete records of the financial and administrative activities of the town are kept and to render as often as may be required by the board of selectmen, but not less than once a year, a full report of all town administrative operations during the period reported on, which report shall be made available to the public.
- f) To keep the board of selectmen fully advised as to the needs of the town and recommend to the board of selectmen and to other elected town officers and agencies for adoption such measures requiring action by them or by the town meeting as the town administrator may deem necessary or expedient.
- g) The town administrator shall be responsible for the maintenance and repair, rental and use, of all town buildings and facilities placed under the town administrator's control by this charter, by by-law, by vote of the town or otherwise.
- h) To prepare and present, in the manner provided in Article 6, an annual operating budget for the town and develop material to furnish to the capital planning committee for the preparation of a proposed capital improvement plan for the five (5) fiscal years next ensuing.
- i) To assure that a full and complete inventory of all property of the town, both real and personal, is kept, including all property under the control of the school committee or library trustees.
- j) To negotiate, on behalf of the board of selectmen, all contracts and collective bargaining agreements involving any subject within the jurisdiction of the office of the town administrator, including contracts with town employees, except employees of the school department and library employees outside collective bargaining control, involving wages, hours and other terms and conditions of employment. All such contracts and agreements shall be subject to the approval of the board of selectmen.
- k) To be the chief procurement officer for the town, in accordance with the provisions of Chapter 30B of the Massachusetts General Laws, and to appoint such assistant procurement officers as provided in Chapter 30B of the Massachusetts General Laws.
- l) To see that the provisions of the general laws, of this charter, town by-laws and other votes of the town meeting and votes of the board of selectmen which require enforcement by the town administrator are faithfully executed, performed or otherwise carried out.
- m) To inquire, at any time, into the conduct and operation of office or performance of duties of any officer or employee, department, board, commission or other town agency.
- n) To attend all sessions of all town meetings and answer questions raised by voters which relate to warrant articles and to matters over which the town administrator exercises any supervision.
- o) To reorganize, consolidate, or abolish, in the manner provided in Article 5, town agencies serving under the supervision of the town administrator, in whole or in part, provide for new town agencies and provide for a reassignment of powers, duties and responsibilities among such agencies so established or existing.
- p) To facilitate activities between and among the following:
- (1) town agencies serving under the office of the town administrator
  - (2) town agencies serving under the of the board of selectmen
  - (3) town agencies under the control of other officers and multiple member bodies elected directly by the voters.

For this purpose, the town administrator shall have authority to require the persons so elected, or their representatives, to meet with the town administrator, at reasonable times, for the purpose of effecting coordination and cooperation among all agencies of the town.

The town administrator shall have the right to attend and speak at any regular meeting of any multiple member body.

q) To seek and review, by initiative or upon request of any town officer, those state, federal, regional and all other grants which may be of benefit to the Town of Maynard.

The town administrator shall be the authority responsible for reviewing all applications for such grants which require the approval of the board of selectmen.

r) To be responsible for any and all dispositions of non-criminal citations issued in the Town of Maynard. The town administrator will be responsible for appointing one or more assistant clerks as required.

s) To be responsible for the publication, maintenance and review of the town by-laws and of any duly authorized revisions, amendments, additions, or other changes pertaining thereto. The review of town by-laws shall be in conjunction with the town counsel, or, by special counsel retained for that purpose. Subsequent to enactment by the town meeting, copies of the revised by-laws shall be forwarded to the attorney general of the Commonwealth for approval, and they shall be otherwise published, all as required by general laws. Copies of the revised by-laws shall be made available for distribution to the public.

t) To perform any other duties as are required to be performed by the town administrator by by-laws, administrative code, votes of the town meeting, or votes of the board of selectmen, or otherwise.

#### **SECTION 4-3: DELEGATION OF AUTHORITY**

The town administrator may authorize any subordinate officer or employee to exercise any power or perform any function or duty which is assigned to the office of the town administrator, provided, however, that all acts performed under any such delegation shall at all times be deemed to be the acts of the town administrator. On a form approved by the board of selectmen, the town administrator shall submit a record of any such delegation to the board of selectmen.

#### **SECTION 4-4: ACTING TOWN ADMINISTRATOR**

a) Temporary Absence - With the approval of the board of selectmen, the town administrator may designate a qualified town administrative officer or employee to exercise the powers and perform the duties of the town administrator during an absence of the town administrator of not more than fifteen (15) days. Such delegation shall be made by letter filed with the town clerk and the board of selectmen.

b) Vacancy - Any vacancy in the office of town administrator shall be filled as soon as possible by the board of selectmen, but, pending such regular appointment the board of selectmen shall appoint a qualified town administrative officer or employee to perform the duties of the office on an acting basis. Such temporary appointment may not exceed three (3) months but one renewal may be voted by the board of selectmen not to exceed a second three (3) months. Compensation for such person shall be set by the board of selectmen.

c) Powers and Duties - The powers and duties of temporary or acting town administrator, under a) and b) above, shall be limited to matters not admitting of delay and shall include authority to make temporary, emergency appointments or designations to town office or employment but not to make permanent appointments or designations.

#### **SECTION 4-5: SUSPENSION AND REMOVAL FOR CAUSE**

The board of selectmen may, by a majority vote of the full board, terminate and remove, or suspend, the town administrator from office in accordance with the following procedure.

a) The board of selectmen shall adopt a preliminary resolution of removal by the affirmative vote of a majority of all its members, which must state the reason or reasons for removal. This preliminary resolution may suspend the town administrator for a period not to exceed forty-five (45) days. A copy of the resolution shall be delivered to the town administrator forthwith.

The town administrator shall continue to receive a salary until the effective date of the final resolution of removal.

b) Within five (5) working days of receipt of the preliminary resolution the town administrator may request a public hearing by filing a written request for such hearing with the board of selectmen. This hearing shall be held at a meeting of the board of selectmen not later than thirty (30) days after the request is filed nor earlier than twenty (20) days. The town moderator shall preside at any public hearing to discuss the suspension or removal of the town administrator. The town administrator may file a written statement responding to the reasons stated in the resolution of removal with the board of selectmen provided the same is received at its office more than forty-eight (48) hours in advance of the public hearing.

c) The board of selectmen may adopt a final resolution of removal, which may be made effective immediately, by the affirmative vote of a majority of all its members not less than ten (10) days nor more than twenty-one (21) days following the date of delivery of a copy of the preliminary resolution to the town administrator, if the town administrator has not requested a public hearing; or, within ten (10) working days following the close of the public hearing if the town administrator has requested one. Failure to adopt a final resolution of removal within the time periods as provided in this section shall nullify the preliminary resolution of removal and the town administrator shall, at the expiration of said time, forthwith resume the duties of the office.

The action of the board of selectmen in suspending or removing the town administrator shall be final, it being the intention of this provision to vest all authority and fix all responsibility for such suspension or removal solely in the board of selectmen.

#### **SECTION 4-6: SELECTING A TOWN ADMINISTRATOR**

Forthwith following a vacancy in the office of the Town Administrator, the board of selectmen shall establish a screening committee to review applicants for the position of town administrator. The screening committee is to consist of nine (9) persons, representing as nearly as possible the town demographic and occupational base.

Not more than thirty (30) days following the vacancy in the office of the Town Administrator the nine persons chosen aforesaid shall meet to organize and to plan a process for the selection of the town administrator.

The screening committee shall review all applications received by it, screen all such applicants by checking and verifying work records and other credentials, and provide for interviews to be conducted with such number of candidates it deems to be necessary, desirable, or expedient.

Not more than ninety (90) days following the date on which the committee meets to organize, the committee shall submit to the board of selectmen the names of not less than three (3) nor more than five (5) persons whom it believes to be best suited to perform the duties of the office of town administrator.

Within thirty (30) days following the date the list of nominees is submitted to it, the board of selectmen shall choose by majority vote one of the said nominees to serve as town administrator. In the event the board of selectmen shall fail to make an appointment within the said thirty days, the screening committee shall reopen the screening process to solicit more nominees.

Upon the appointment of a town administrator, the committee established hereunder shall be considered discharged.

## APPENDIX F: FRAMEWORK FOR CONSIDERING ELECTED AND APPOINTED OFFICES

Below are eight criteria supporting a position or board being elected and eight criteria supporting one being appointed. The criteria are essentially opposites of each other. Where one increases, the other decreases, and vice-versa.

Note that few if any positions or boards will fall entirely in one column or another, and most will fall in the middle on some criteria. The general purpose of this list is to provide a framework for discussing each position or board on its own terms and deciding what is the best fit for the particular community.

Criteria supporting a position or board being ***ELECTED***	Criteria supporting a position or board being ***APPOINTED***
1. It has <b>significant</b> policy-making responsibility.	1. It has <b>minimal</b> policy-making responsibility.
2. It has <b>few</b> ministerial responsibilities and tasks whose performance is guided almost entirely by statute.	2. It has <b>many</b> ministerial responsibilities and tasks whose performance is guided almost entirely by statute.
3. Someone with little training or expertise in its area of work could <b>quickly and easily become effective</b> in the work.	3. Someone with little training or expertise in its area of work would <b>have significant difficulty in performing the work effectively, potentially creating significant risks for the community.</b>
4. Its role and tasks are <b>easily and widely</b> understood by the public.	4. Its role and tasks are <b>complicated and NOT easily and widely</b> understood by the public.
5. The nature of the position or board's role makes it <b>relatively simple</b> for the public to evaluate the performance of its non-policy-making duties (for example, efficient use of resources, etc.).	5. The nature of the position or board's role makes it <b>relatively difficult</b> for the public to evaluate the performance of its non-policy-making duties (for example, efficient use of resources, etc.).
6. The position or board is <b>helpful as a check or balance</b> against another center of power in the community.	6. The position or board is <b>not needed as a check or balance</b> against another center of power in the community.
7. It is <b>not critical</b> to the effective and efficient functioning of the government for this position or board to cooperate regularly with other officials.	7. It is <b>critical</b> to the effective and efficient functioning of the government for this position or board to cooperate regularly with other officials.
8. In the particular community in question, election for the position historically produces a <b>very competitive race between highly-qualified</b> candidates.	8. In the particular community in question, election for the position historically produces <b>little or no competition and few or no highly-qualified</b> candidates.

## APPENDIX G: PROPOSED CHANGES TO BYLAW TO IMPLEMENT BUDGET PROCESS REBALANCING

### Current bylaw on annual operating budget:

#### *§ 19-2 Budget; capital improvement program. [Amended 5-6-1992 ATM by Art. 20]*

The Finance Committee shall prepare the omnibus operating budget of the Town and submit it at the annual Town meeting. It shall also prepare and present to the annual Town meeting a five-year capital improvement program for the Town, which shall include the construction and reconstruction of capital assets (such as municipal buildings, recreational facilities, roads and landfills) and acquisition of land, equipment and vehicles and other personal property, and shall make recommendations to the appropriate authorities proposing such improvements.

### Option 1: Proposed revisions of existing bylaw (changes marked with strikethroughs and yellow highlighting):

#### *§ 19-2 Budget; capital improvement program. [Amended {put amendment information here}]*

The Finance Committee shall ~~prepare~~ review the omnibus operating budget of the Town *prepared by the Town Administrator and Finance Director under the direction of the Board of Selectmen* and shall submit it at the annual Town meeting. It shall also prepare, *in collaboration with the Town Administrator and Finance Director*, and present to the annual Town meeting a five-year capital improvement program for the Town, which shall include the construction and reconstruction of capital assets (such as municipal buildings, recreational facilities, roads and landfills) and acquisition of land, equipment and vehicles and other personal property, and shall make recommendations to the appropriate authorities proposing such improvements.

### Option 2: Proposed replacement bylaw (modified from Hingham bylaw, Article 14, Part 1, Section 4)

The Finance Committee shall consider the budget proposed for the town for the ensuing fiscal year by the Board of Selectmen. Such budget shall show in detail all estimated income from the proposed tax levy and other sources and all proposed expenditures, including debt service, for the ensuing fiscal year, and shall be arranged to show the actual and estimated income and expenditures for the previous, current and ensuing fiscal years. The Finance Committee shall, after considering such proposed budget, establish the amounts which should, in its opinion, be appropriated for the ensuing fiscal year, shall add thereto such explanations and suggestions as it deems expedient, and shall report to the town meeting, in print or otherwise, such recommendations as it deems best for the interests of the town.

## APPENDIX H: ONE POTENTIAL VERSION OF A DRAFT TOWN ADMINISTRATOR SPECIAL ACT

### DRAFT – AN ACT RELATIVE TO THE POSITION OF TOWN ADMINISTRATOR IN THE TOWN OF WAYLAND – DRAFT

[Decision point 1: Should the position be called “town administrator” or “town manager”? There are no material differences. The set of authorities and responsibilities can be determined independently from the title. Also, note that the title of this act could be changed to reflect the fact that it addresses a wide range of topics related to the town administrator. The title in here currently is the same as the current TA act.]

Be it enacted, etc., as follows:

#### SECTION 1. DESIGNATION OF ELECTED OFFICIALS

(a) Upon the effective date of this act, the registered voters of the town of Wayland shall, in accordance with any applicable laws, bylaws, votes of the town or inter-local agreement continue to elect the following: [Decision point 2: Through this special act, the town may convert any of these offices from elected to appointed, with the exception of the board of selectmen, moderator, and school committee. The people in these positions can be grandfathered in if the town wishes. Please see report for further comment on the elected status of these boards, committees, and positions.]

- (i) members of the board of selectmen;
- (ii) town moderator;
- (iii) town clerk;
- (iv) school committee members;
- (v) assessors;
- (vi) planning board members;
- (vii) board of health members;
- (viii) commissioners of trust funds;
- (ix) library trustees;
- (x) members of the board of public works;
- (xi) recreation commissioners; and
- (xii) housing authority members.

(b) The powers, duties and responsibilities of elected and appointed officials shall be as provided by applicable General Laws, special acts, bylaws, and votes of the town, except as otherwise expressly provided herein.

(c) Notwithstanding the election by the voters of the town of the officers named in this section, such officers shall be available at reasonable times to the board of selectmen or town administrator for consultation, conference, and discussion on matters relating to their respective offices.

**SECTION 2. POWERS AND DUTIES OF THE BOARD OF SELECTMEN** [Decision point 3: Some towns have been retitling their “board of selectmen” to “selectboard,” to make them gender neutral. This is an option through this act.]

(a) The executive powers of the town shall be vested in the board of selectmen, who shall have all the powers given to boards of selectmen in the General Laws.



(b) The board of selectmen shall consist of 5 persons elected by the voters of the town. The term of each member of the board of selectmen shall be 3 years. The board of selectmen shall annually elect a chairperson from among its members.

(c) The board of selectmen shall serve as the chief goal-setting and policy-making body of the town. The board of selectmen shall set guidelines and policy directives that are to be implemented by the town administrator and by other officers and employees appointed by or under its authority. The board of selectmen shall have the power to enact rules and regulations to implement policies and to issue interpretations of the rules and regulations.

(d) The board of selectmen shall exercise, through the town administrator, general supervision over all matters affecting the interests or welfare of the town. The board of selectmen shall not normally administer the day-to-day affairs of the town.

(e) The board of selectmen shall appoint the town administrator, town counsel, independent auditor, assistant or special counsels, and all members of committees, boards, and commissions, except those positions that are elected by the voters or as otherwise expressly provided herein. The board of selectmen may make appointments to all positions and committees the board of selectmen creates for special or general purposes. [Decision point 4: Other than the town administrator, what other positions should the board of selectmen appoint?] [Decision point 5: Which boards, committees, commissions, etc. should the board appoint? (And which should the town administrator or moderator appoint? Should the finance committee appointment be moved, as discussed the report?)]

(f) The board of selectmen shall have oversight of such boards, committees, positions, or commissions appointed by the board of selectmen.

(g) The board of selectmen shall have the responsibility and authority for licenses and other non-personnel related functions as provided by the General Laws and the bylaws of the town.

(h) The board of selectmen shall be responsible for and shall approve the form and content of all town meeting warrants before such warrants are issued.

(i) The board of selectmen shall be responsible for establishing and maintaining written procedures for the preparation of the budget. The selectmen shall annually issue 1 or more written budget messages, including fiscal guidelines and the timeline, at the beginning of each budget cycle or at a time established by the town bylaws.

(j) The board of selectmen shall review the annual proposed budget prepared by the town administrator and make revisions the board of selectmen deems advisable. The town administrator shall present the budget as approved by the board of selectmen to the finance committee. The finance committee shall consider the budget proposed, shall establish the amounts which should, in its opinion, be appropriated for the ensuing fiscal year, shall add thereto such explanations and suggestions as it deems expedient, and shall report to the town meeting, in print or otherwise, such recommendations as it deems best for the interests of the town.

### **SECTION 3. APPOINTMENT OF THE TOWN ADMINISTRATOR**

(a) The board of selectmen shall appoint, by an affirmative vote of at least 3 members, a town administrator who shall be the chief administrative officer of the town. The board of selectmen shall appoint the town administrator solely on that person's executive and administrative qualifications. The town administrator shall be a professionally qualified person of proven ability, especially fitted by education, training, and previous experience to perform the duties of the office. The town may from time to time, by by-law, establish such additional qualifications as seem necessary and appropriate.

[Decision point 6: This could be majority or super-majority.]

(b) The town administrator shall devote full time to the duties of the office and shall not engage in any other business or occupation during the term of his employment by the town, unless such action is

approved in advance, in writing, by the board of selectmen. The town administrator shall hold no elective office in the town during his tenure as town administrator, but the board of selectmen may appoint the town administrator to any non-elective office or position consistent with the responsibilities of the town administrator.

(c) The board of selectmen may enter into a formal contract with the town administrator and may set contract terms that shall have precedence over any town personnel bylaws. The board of selectmen shall set the compensation for the town administrator, not to exceed an amount appropriated by the town meeting.

(d) No member or former member of the board of selectman shall be eligible to be appointed to the position of the town administrator within 15 months of termination of such member's service.

(e) Before entering upon the duties of the office, the town administrator shall be sworn, in the presence of a majority of the members of the board of selectmen, to the faithful and impartial performance thereof by the town clerk or a notary public.

(f) The town administrator shall execute a bond in favor of the town for the faithful performance of the town administrator's duties in such sums and with such sureties as may be fixed and approved by the board of selectmen, the cost for which will be borne by the town.

(g) The board of selectmen shall provide for an annual review of the job performance of the town administrator.

#### **SECTION 4. REMOVAL OF TOWN ADMINISTRATOR**

(a) The board of selectmen, by a majority vote of its full membership, may remove the town administrator. At least 30 days before such removal shall be effective, the board of selectmen shall file a preliminary written resolution with the town clerk setting forth reasons, if any, for the proposed removal, a copy of which shall be delivered to the town administrator. [Decision point 7: This could be majority or super-majority.]

(b) The town administrator may reply in writing to the resolution and may request, in writing, a public hearing; provided, however, that the request for a hearing shall be received by the town clerk not later than 10 days after the town administrator's receipt of the resolution. If the town administrator so requests, the board of selectmen shall hold a public hearing not earlier than 10 days nor later than 20 days after the filing of such request.

(c) Following the public hearing or, if none, at the expiration of 30 days following the filing of the preliminary resolution, the board of selectmen may adopt a final resolution of removal.

(d) As part of the preliminary resolution, the board of selectmen may suspend the town administrator from duty.

(e) Nothing contained herein shall limit the authority of the board of selectmen to suspend or remove the town administrator as provided by the laws of the commonwealth.

(f) The board of selectmen shall determine if such suspension shall be with or without pay.

#### **SECTION 5. ABSENCE OR VACANCY OF TOWN ADMINISTRATOR**

(a) During a temporary absence, not to exceed 30 days, the town administrator shall designate by a letter filed with the chair of the board of selectmen, a temporary town administrator to perform the duties of the office. Such delegation shall be limited to those matters not allowing for delay during the town administrator's absence.

(b) If, in the sole opinion of the board of selectmen, the town administrator's designee is unable to effectively perform the duties of the office during the temporary absence of the town administrator, the board of selectmen shall appoint a person to perform the duties of the office; provided, however, that

those duties shall be limited to those matters not allowing for delay during the town administrator's absence.

(c) During an absence of the town administrator for 30 or more days, due to disability, illness, or other similar circumstance, the board of selectmen shall appoint an acting town administrator for the duration of the extended absence. Such designation will cease upon the return of the town administrator.

(d) If the individual serving as acting town administrator is a town officer or employee, the individual shall return to the position held prior to being appointed as the acting town administrator.

(e) No member of the board of selectmen shall serve as acting town administrator.

(f) If the board of selectmen determines, by majority vote of the full membership, that the town administrator will be unable to resume the duties of the job for any reasons, including, but not limited to, resignation, termination, or illness, the office of town administrator shall be filled as soon as practical by the board of selectmen, provided that the board of selectmen may appoint an acting town administrator to serve until a town administrator is appointed. The duties of an acting town administrator shall be limited to those matters not allowing for delay.

## **SECTION 6A. ADMINISTRATIVE RESPONSIBILITIES AND POWERS OF THE TOWN ADMINISTRATOR**

**[Decision point 8: Are there items on this list that do not sound like they are appropriate for Wayland?]**

(a) The town administrator shall be the chief administrative officer of the town and shall be responsible to the board of selectmen for the effective management of all town affairs placed in the town administrator's charge by this act, by the board of selectmen, by bylaws, or by vote of the town meeting, and for the implementation of town policies placed in the town administrator's charge by the board of selectmen.

(b) The town administrator shall supervise all town departments, with the exception of the school department, and shall direct day-to-day affairs of the town.

(c) The town administrator shall be responsible for assuring that the budget is administered as adopted by town meeting and in accordance with the General Laws, this act, and the town bylaws.

(d) The town administrator shall advise the board of selectmen of all matters requiring action by the board of selectmen or by the town.

(e) The town administrator shall, in consultation with the personnel board, oversee the town's personnel system and staff in accordance with the town bylaws, and shall oversee personnel evaluation policies and practices, enforcement of labor contracts, labor relations, collective bargaining, and all applicable state and federal regulations relating to employment. The town administrator may appoint a human resources director to assist with these human resources duties.

(f) The town administrator shall attend all meetings of the board of selectmen, except when excused, and shall have the right to speak but not vote. The town administrator shall attend all annual and special town meetings and shall be permitted to speak when recognized by the moderator.

(g) The town administrator shall administer, either directly or through a person appointed by the town administrator in accordance with this act, the General Laws and special acts applicable to the town, all town bylaws, and all rules and regulations established by the board of selectmen.

(h) The town administrator shall have access to all information necessary for the proper performance of the duties of town administrator in accordance with the town bylaws, except for attorney-client privileged information that is provided to or by the board of selectmen, unless the board of selectmen specifically authorizes such access.

(i) The town administrator may, without notice, cause the affairs of any division or department, except the school department, or the conduct of any officer or employee thereof, to be examined.

(j) The town administrator shall keep the board of selectmen fully informed regarding all departmental operations, fiscal affairs, town priorities and concerns, and administrative actions, and shall submit periodic reports summarizing such matters to the board of selectmen.

(k) The town administrator shall coordinate the activities among boards, commissions, and committees concerned with long-range municipal planning, including physical or economic development and environmental or resource protection of the town.

(l) The town administrator shall be responsible for the maintenance all town buildings, property, and facilities, except those under the jurisdiction of the school department, unless requested by the school committee. The town administrator shall develop, keep, and annually update a full and complete inventory of all property of the town, both real and personal.

(m) Under subsection (h) of section 2, the town administrator shall be responsible for the preparation of all town meeting warrants in accordance with the town bylaws and distribute, or cause to be distributed, copies of town meeting warrants to the residences of all registered voters of the town.

(n) Upon request, and with the approval of the board of selectmen, the town administrator shall prosecute, defend, or compromise all litigation to which the town is party.

(o) The town administrator shall keep full and complete records of town administrator's office and annually submit to the board of selectmen a full written report of the operations of the office.

(p) The town administrator shall devote full time to the duties of said office and shall not engage in any other business or occupation during the term of employment by the town, except with the written consent of the board of selectmen. The town administrator shall hold no elective office in the town during the term of employment as town administrator, but the board of selectmen may appoint the town administrator to any non-elective office or position consistent with the responsibilities of the town administrator.

## **SECTION 6B. FINANCIAL RESPONSIBILITIES AND POWERS OF THE TOWN ADMINISTRATOR**

(a) The town administrator shall be the chief financial officer of the town.

(b) The town administrator may, at the town administrator's discretion and with the approval of the board of selectmen, establish a consolidated department of finance responsible for the coordination and overall supervision of all fiscal and financial affairs of all agencies of town government and may appoint a director of finance; provided, however, that the terms of persons holding the position of accountant, treasurer/collector, and director of assessing on the effective date of this act shall not be reduced by reason of the consolidation.

(c) The town administrator shall be responsible for controlling all appropriated budget expenditures, which includes the power to approve or reject all warrants, including payroll, for the payment of town funds prepared by the town accountant in accordance with section 56 of chapter 41 of the General Laws.

(d) The town administrator shall be responsible for the preparation of the proposed operating budget to be included in the annual town meeting warrant. The proposed budget shall be prepared in accordance with the most current budget process by the date set pursuant to subsection (i) of section 2 as approved by the board of selectmen.

(e) The town administrator shall submit to the board of selectmen, by the date established pursuant to subsection (i) of section 2, a written proposed budget for the ensuing fiscal year.

(1) The proposed budget shall describe all actual or estimated revenue from all sources, and all actual or proposed expenditures, including debt service, for the previous, current, and ensuing fiscal years.

(2) The proposed budget shall detail all estimated expenditures for current operations during the ensuing fiscal year, detailed by agency, department, committee, purpose, and position.

(3) In addition, the town administrator shall prepare a written proposed capital improvements budget for the ensuing fiscal year and a 5-year forecast, and include both as part of the proposed annual budget.

(4) For the purpose of preparing the budget for the ensuing fiscal year, the town administrator shall include an estimate of revenues to be collected and free cash available at the close of the current fiscal year, including estimated balances in special accounts.

(5) The town administrator shall report on the estimated funds required to be levied and raised by taxation to defray all expenses and liabilities of the proposed budget together with an estimate of the tax rate necessary to raise such amount and include the information in the proposed budget.

(f) The town administrator shall submit a preliminary budget and capital plan to the board of selectmen and the finance committee pursuant to the budget process set forth in subsection (i) of section 2. The preliminary budget and capital plan shall be submitted not later than 70 days prior to the date of the annual town meeting.

(g) To assist the town administrator in preparing the proposed annual budget of revenue and expenditures, all boards, officers, and committees of the town, including the school committee, shall furnish all relevant information in their possession and submit to the town administrator, in writing, in such form as the town administrator shall establish, a detailed estimate of the appropriations required and available funds.

(h) The town administrator shall keep the board of selectmen informed regarding the availability of federal and state funds and how such funds might relate to the town's current and long-range needs.

(i) The town administrator shall be responsible for filing all grant applications.

(j) After the close of each fiscal year and after the certification of free cash by the department of revenue, the town administrator, as soon as practicable, shall cause to have prepared audited financial statements. Upon completion of the audit, the town administrator shall promptly distribute the statements to the board of selectmen and the finance committee.

## **SECTION 6C. APPOINTMENT RESPONSIBILITIES AND POWERS OF THE TOWN ADMINISTRATOR**

(a) The town administrator shall appoint, based upon merit and qualifications alone, and may remove, all department heads, officers, subordinates, and employees for whom no other method of selection is provided in the charter, except employees of the school department and employees identified in subsection (c) of this section. [Decision point 9 Are there any department heads should be specifically referenced here? Are there any exceptions to this?]

(b) Appointments proposed by the town administrator, except as noted in subsection (e) of this section, shall become effective on the 15th day following the day on which notice of the proposed appointment is filed at a board of selectmen meeting, unless the board of selectmen shall, within such period and by a majority vote, vote to reject such proposed appointment, or has sooner voted to affirm it. [Decision point 10: Are there any exceptions to this? Should it apply to department heads only, or all staff?]

(c) The town administrator shall appoint, based upon merit and qualifications:

- i. a director of assessing, with the consent of the board of assessors;
- ii. a town planner, with the consent of the planning board;
- iii. a director of public health, with the consent of the board of health;
- iv. a library director and all other library employees, with the consent of the board of library trustees.
- v. a recreation director, with the consent of the recreation commission; and
- vi. a director of public works, with the consent of the board of public works.

For the purposes of this section, consent shall mean that each multiple-member body cited herein shall interview job candidates and make appointment recommendations to the town administrator. The town

administrator shall not make an appointment under this section without the consent of the multiple-member body cited herein. In the case of employees appointed under this section, the town administrator shall inform the chair of the appropriate multiple-member body prior to the commencement of any disciplinary action or termination process, except in cases of an emergency, and provide an opportunity to the chair to confidentially comment on the proposed action directly to the town administrator.

[Decision point 11: The hiring process could also be set up the other way around. Instead of the board bringing a candidate to the town administrator, the town administrator could bring a proposed candidate to the board for approval. Either way could work, as long as both have a role, and the town administrator is the actual appointing authority.]

(d) Relative to appointments made by the town administrator under subsection (c) of section 5-5, the policies established by each multiple-member body derived directly from statutory authority shall be the non-administrative policy adhered to by the town administrator and the town administrator's staff.

(e) Appointments made by the town administrator under subsection (c) of this section shall be effective immediately and shall not be subject to rejection by vote of the board of selectmen.

#### **SECTION 6D. COLLECTIVE BARGAINING RESPONSIBILITIES AND POWERS OF THE TOWN ADMINISTRATOR**

(a) The town administrator shall negotiate collective bargaining contracts on behalf of the board of selectmen; provided, however, that such contracts shall be subject to approval, ratification, and execution by the board of selectmen.

(b) The board of selectmen may authorize use of additional counsel or persons to assist the town administrator in the negotiations at its discretion.

#### **SECTION 6E. PROCUREMENT RESPONSIBILITIES AND POWERS OF THE TOWN ADMINISTRATOR**

The town administrator shall be the chief procurement officer, pursuant to chapter 30B of the General Laws and all other applicable statutes, procedures, and bylaws, shall be responsible for purchasing for all town functions and departments, and shall award all contracts needed for the operation of all town functions and departments, except for the school department, unless otherwise specifically requested by the school committee.

#### **SECTION 7. ORGANIZATION OF AGENCIES**

The town administrator may reorganize, consolidate, establish, or abolish any department or position under the town administrator's direction or supervision at the town administrator's discretion and with the board of selectmen's approval. With the approval of both the board of selectmen and finance committee, the town administrator may transfer all or part of any unexpended appropriation of a discontinued department, board, or office to any other town department, board, or office under the board of selectmen's jurisdiction.

#### **SECTION 8. CONTINUATION OF EXISTING LAWS, CONTRACTS, AND EMPLOYMENT**

(a) All laws, bylaws, votes, rules and regulations whether enacted by authority of the Town or any other authority, which are in force in the Town of Wayland on the effective date of this act, or any portion or portions thereof, not inconsistent with the provisions of this act, shall continue in full force and effect until otherwise provided by other law, bylaws, votes, rules and regulations, respectively.

(b) No contract existing and no action at law or suit in equity, or other proceeding pending on the effective date of this act, or the time of revocation of such acceptance, shall be affected by such acceptance or revocation of this act.

(c) Any person holding a town office or employment under the Town shall retain such office or employment and shall continue to perform his duties until provisions shall have been made in accordance with this act for the performance of said duties by another person or agency. No person who continues in the permanent full-time service or employment of the Town shall forfeit his pay grade or time in service.

## **SECTION 9. DISPOSITION OF CERTAIN SPECIAL LAWS**

The following special laws, and any amendment thereto, which were enacted for special purposes and were limited in time by their own provisions, are hereby recognized as obsolete and are to stand repealed, but all acts taken under the authority of the said special laws is hereby preserved: [put list here]

## **SECTION 10. SUBMISSION TO VOTERS**

[Decision point 12: The board could also decide to make it so this takes effect on passage and does not require going back to the voters.]

This act shall be submitted to the voters of the Town of Wayland for acceptance at an annual or special town election in the form of the following question:

*“Shall an act passed by the General Court in the year 2018 titled ‘An Act Relative To The Position Of Town Administrator In The Town Of Wayland,’ be accepted?”*

The Town shall include below the ballot question a fair and concise summary thereof prepared by town counsel and approved by the board of selectmen. If a majority of votes cast in answer to this question is in the affirmative, Sections 1 through 9 of this act shall take effect sixty (60) days following acceptance by the voters.

## **SECTION 11. TIME OF TAKING EFFECT**

[Note that further transition provisions may be necessary, but these should be filled in only after all other decisions are made.]

Section 10 of this act shall take effect upon its passage.







East Brookfield	2,183	O	20	1,537	70%	4,996,000	3											
Eastham	5,073	O	220	4,192	5% of registered voters	83%	28,327,000	3	Finance Committee	9	Appointed	3ea: Moderator, BOS, FinCom	One per month, as needed during warrant and budget preparation	3 years				
East Longmeadow	16,213	O	200	11,022		73%	54,086,000											
Easton	23,000	O	100	16,483		72%	76,915,000	3										
Edgartown	3,653	O	5% of Reg Voters	3,717		102%	36,083,000	3	Edgartown Financial Advisory Committee	7	Elected	1 alternate jointly appointed by the B.O.S. and the F.A.C.	monthly	3 years				
Earemont	1,225	O	60	999		82%	4,403,000	1										
Erving	1,800	O	17	1,126		63%	9,262,000	1										
Essex	3,300	O	30	2,735		83%	14,500,000	1	Finance Committee	7	Appointed	Board of Selectmen	Monthly	3 years				
Fairhaven	15,873	R	100	11,332		71%	43,343,000	3										
Falmouth	31,876	R	123	24,475	244 Reps 50% + 1	77%	134,369,000	3	Finance Committee	15	Elected	N/A	Monthly/ more for town meetings	3 Years				
Florida	700	O		516		74%	3,273,000	1	Town of Florida Finance Committee	5	Appointed	Town Moderator	as needed	Number of years not specified				
Foxborough	16,865	O	100	12,729		75%	71,633,000	1										
Franklin	33,147	T	Majority (5)	23,175		70%	114,900,000											
Freetown	8,500	O	50	6,449	50 = Annual 10 = Special	76%	23,027,000	3	Finance Committee	7	Elected	N/A	as needed	3 Years				vacancies filled by the BOS until the next election
Georgetown	8,183	O	100	6,107		75%	29,792,000	3										
Gill	1,600	O	0	1,076		67%	3,066,000	3										
Goshen	900	O		736		82%	2,558,000	1	Finance Committee	4	Elected	N/A	Once a month	3 Years				
Gosnold	351	O	0	120		34%	1,355,000	3	Finance Committee	1	Appointed BOS	Same as Treasurer						email
Grafton	17,000	O	0	12,790		75%	56,830,000	3	Finance Committee	9	Appointed	Town Moderator	Generally once a month, more for town meeting.	3 Years				23-Oct-2020
Granbv	6,240	O	30	4,536		73%	17,517,000	3										
Granville	1,566	O	25	1,164		74%	3,634,000	1										
Great Barrington	7,004	O		4,707		67%	25,626,000	1										
Groton	11,296	O	0	7,500		66%	35,960,000	3			Appointed	BOS						potential change
Groveland	6,459	O	100	5,122		79%	16,264,000	1										
Hadley	5,000	O	100	3,859		77%	16,417,000	1										
Halifax	7,700	O	100	5,688		74%	22,013,000	3										
Hamilton	7,764	O	75	5,734		74%	28,781,000	1	Finance Committee	5	Appointed	Town Moderator						BOS nominates 2
Hampden	5,139	O	50	3,834		75%	13,132,000	1										
Hancock	717	O		487		68%	1,622,000	1										
Hanover	13,918	O	100	10,463	100 Opening Night 50 thereafter	75%	59,619,000	1	Advisory Committee	9	Appointed	Town Moderator	Weekly during January through mid may	3 Years				
Hanson	9,632	O	100	7,439		77%	23,518,000	3										
Hardwick	2,990	O	0	1,765		59%	5,268,000	1										
Harvard	6,520	O	50	4,395		67%	24,757,000	1										
Harwich	12,243	O	150	10,631		87%	61,590,000	3										
Hatfield	3,406	O	85	2,581		76%	9,227,000	3	Finance Committee	5	Appointed	Town Moderator	6 or more times	3 Years				
Hawley	337	O		254		75%	1,015,000	1										
Heath	805	O	40	530	The greater of 40 persons or 10% of registered voters	66%	2,172,000	3										
Hingham	23,120	O	200	17,411		75%	100,680,000	1	Advisory Committee	15	Appointed	Town Moderator		3 Years				Tradition: 2 terms
Hinsdale	2,032	O	12	1,355		67%	4,957,000	3										
Holbrook	10,775	R	121	7,418	240 reps	69%	39,055,000	3										
Holden	17,346	O	1%	13,777		79%	48,292,000	1										
Holland	2,481	O	25	1,831		74%	6,764,000	3										
Holliston	14,800	O	100	10,459		71%	57,427,000	3										
Hoedale	6,000	O	50	4,037		67%	23,157,000	3	Finance Committee	5	Appointed	Board of Selectmen	as needed	3 years				
Hopkinton	16,674	O	100	11,842	1% of Reg Voters	71%	77,823,000	3										
Hubbardston	4,382	O	50	3,299		67%	8,582,000	3										
Hudson	19,864	O	150	13,262		67%	74,585,000	1	Finance Committee	9	Appointed	Town Moderator, Ch BOS, Ch Fin Com	As required prior to two town meetings	3 Years				
Hull	10,293	O	0	9,006		87%	39,227,000	3										
Huntington	2,180	O	25	1,510		69%	4,754,000	1										
Ipswich	13,500	O	200	10,868		81%	49,614,000	1	Finance Committee	9	Appnt/Elect	3ea: Moderator, BOS, ATM						FC typically selects ATM candidate
Kinoston	12,457	O	100	9,562		77%	46,354,000	3										
Lakeville	10,000	O	100	8,166		82%	26,152,000	1										
Lancaster	8,055	O		5,087		63%	20,266,000	1										
Lanesborough	3,011	O	106	2,229	5% total voters at last state election annual (106) 10% special (211) 3011 x 70% est = 2107	74%	11,581,000	1										
Lee	5,943	R	majority	4,137		70%	19,268,000	1										
Leicester	10,970	O	50	7,318		67%	29,025,000	3										
Lenox	5,800	O	100	3,615		62%	20,462,000	1										
Leverett	1,851	O	65	1,477	5% = Annual 2.5% = Specials Est Reg Vot @ 70% = 1296	80%	6,161,000	3										
Lexington	31,394	R	50	21,609	5% = 65	69%	199,594,000	1										
Leyden	711	O	0	574		81%	1,578,000	1										
Lincoln	6,000	O	100	4,683		78%	33,566,000	3										
Littleton	8,600	O		7,150		83%	43,452,000	1	Finance Committee	7	Appointed	Selectmen - 2, School Dept - 2, Assessors	Approximately 20 times per year					
Longmeadow	15,784	O	50	11,357		72%	57,243,000	3	Finance Committee	7	Appointed	Town Moderator, Ch Fin Com, Fin Dir	Monthly +	3 Years				
Ludlow	21,103	R		13,642		65%	65,011,000	3										
Lunenburg	10,086	O	50	7,799		77%	37,799,000	3										
Lynnfield	12,761	O	175	9,062		71%	55,115,000	1	Finance Committee	11	Appointed	Moderator: 6, BOS: 5		3 Years				
Manchester-by-the-Sea	5,366	O	100	4,153		77%	28,377,000	1	Finance Committee	9	Appointed	Moderator: 3, BOS: 6	Once a week during budget	3 Years				
Mansfield	23,184	O	200	16,922		73%	92,875,000	3										
Marblehead	20,000	O	300	15,415		77%	80,449,000	1	Finance Committee	9	Appointed	Board of Selectmen	25-30 meetings per year	3 years				
Marion	5,200	O	50	4,019		77%	21,705,000	1										
Marshfield	25,132	O	0	19,889		79%	91,931,000	3										
Mashpee	14,006	O	0	11,001	zero for Annual 100 for Special	79%	56,560,000	3										
Mattapoisett	6,200	O	50	5,237		84%	25,994,000	1	Finance Committee	6	Appointed	Board of Selectmen	Weekly September through May	2 Years				

Maynard	10,500	O	75	7,801	74%	41,630,000	3	Finance Committee	7	Appointed	Town Moderator	Bi-weekly (Weekly Jan thru May)	3 Years (2ea@year1, 2ea@years2 3ea@year3)	Moderator fills vacancies within 8 wks. FinCom can appoint to fill vacancy after 8 wks	1-Oct-2020
Medfield	12,877	O	50	8,644	67%	59,572,000	1	Warrant Committee	9	Appointed	Town Moderator		3 Years		
Medway	12,900	O	0	9,589	74%	50,678,000	3								
Mendon	6,300	O	150	4,392	Special only	70%	18,320,000	1							
Merrimac	6,338	O	100	4,958		78%	15,266,000	1							
Middleborough	23,116	O	150	16,715		72%	76,046,000	3	Finance Committee	7	Elected	Board of Selectmen	Approx. once per week	3 Years	
Middlefield	521	O	12	353		68%	1,362,000	1							
Middleton	8,987	O	100	6,573		73%	34,619,000	1							
Milford	27,999	R	134	17,366		62%	97,709,000	3							
Milburv	13,261	O	100	9,468		71%	40,173,000	3							
Mills	7,891	O	4%	6,154		78%	30,399,000	1							
Milville	3,100	O	40	2,152		69%	6,232,000	3	Finance Committee	5	Appointed	Town Moderator	Monthly or as needed	3 Years (can be re-appointed)	5/7/18 email
Milton	27,374	R	145	20,708		76%	89,809,000	1	Warrant Committee	15	Appointed	Town Moderator	40 to 45 times per year.	3 years, but can be extended	
Monroe	121	O	5	81		67%	963,000	1							
Monson	8,789	O	50	5,799		66%	25,516,000	3							
Montague	8,437	R	majority	6,018		71%	19,341,000	3							
Monterey	961	O	15	676		70%	4,214,000	1							
Montgomery	838	O		600		72%	1,726,000	1							
Mount Washington	163	R		129		79%	799,000	1	Finance Committee	5	Appointed	Town Moderator	3 times per year	3year, 2 year, 2 year, 1 year	
Nahant	3,410	O		2,662		78%	10,960,000	1							
Nantucket	10,925	O	0	8,920	zero = Annual 5% = Special new appropriations 3% = Special for Transfers	82%	66,783,000	1	Finance Committee		Appointed	BOS			potential change
Natick	36,262	R	91	22,716		63%	140,648,000	3							
Needham	30,564	R	majority	22,395		73%	147,632,000	3	Needham Finance Committee	9	Appointed	Town Moderator	Weekly September through May	3 Years (renewable for one year at a time)	
New Ashford	228	O	0	194		85%	654,000	1							
New Braintree	999	O	50 ATM, 20STM	751		75%	2,313,000	3							
Newbury	6,971	O	40	5,231		75%	19,581,000	3							
New Marlborough	1,478	O	0	1,173		79%	5,856,000	1	Finance Committee	7	Appt/Elect	BOS: 1=Treasurer, Elect: 6		3 Years	
New Salem	996	O		749		75%	2,894,000	1	Finance Committee	3	Appointed	Town Moderator	Often at budget time, rarely otherwise/	3 Years	
Norfolk	11,227	O		7,234		64%	39,691,000	1							
North Andover	29,700	O	0	20,019		67%	93,558,000	3	Finance Committee	9	Appointed	Town Moderator		3 Years	new casual 2 term limit
North Attleborough	28,712	R	68	19,861	135 reps 50% + 1	69%	82,641,000	3							
Northborough	15,042	O	100	11,031		73%	57,655,000	1							
Northbridge	16,544	O	50	11,065		67%	43,209,000	1	Finance Committee		Appointed	Town Moderator			
North Brookfield	4,680	O	10	3,394		73%	12,573,000	3							
Northfield	3,000	O		2,315		77%	8,367,000	3	Northfield Finance Committee	6	Appointed	Town Moderator	Weekly Feb-April, Monthly remainder	3 Years	
North Reading	14,892	O	0	10,940	0 = subjects in bylaw at annual 125 = for subjects outside of bylaw and all specials	73%	63,777,000	1							
Norton	19,000	O	0	12,574		66%	56,721,000	1							
Norwell	10,000	O	0	7,500		75%	53,965,000	1	Advisory Board	9	Appointed	Town Moderator, Selectman, AB member		3 Years	
Norwood	29,000	R	127	20,147		69%	128,408,000	1	Finance Commission	5	Elected	N/A	Varies	3 Years	
Oak Bluffs	4,677	O	100	3,802		81%	30,444,000	3							
Oakham	1,902	O	10	1,312		69%	3,766,000	3							
Orange	7,839	O	75	4,843		62%	20,357,000	1							
Orleans	5,890	O	200	5,265		89%	33,482,000	1							
Otis	1,300	O	15	1,113		86%	6,113,000	1	Finance Board	3	Elected	N/A	on call - 48 Hour notice.	3 Years	
Oxford	13,709	O	100	9,083		66%	38,217,000	3	Finance Committee		Appointed	Town Moderator			
Palmer	12,191	T	4	8,205		67%	33,221,000	3							
Paxton	4,388	O	50	3,243		74%	12,901,000	3	Finance Committee	9	Appointed	Town Moderator	Weekly during budget season, and as needed.	3 Years	
Pelham	1,500	O		1,041		69%	4,355,000	3	Finance Committee	5	Appointed	Town Moderator	Once a month	3 Years	
Pembroke	18,549	O	150	12,985		70%	61,901,000	1							
Pepperell	11,038	O	75	8,242		75%	25,533,000	3	Pepperell Finance Committee	7	Appointed	Board of Selectmen	2 times per month	2 years	
Peru	847	O		636		75%	2,095,000	1							
Petersham	1,200	O	10%	947		79%	3,759,000	3	Advisory & Finance Committee	5	Appointed	Town Moderator		3 Years	
Phillipston	1,682	O		1,205		72%	3,754,000	3							
Plainfield	648	O	25	469		72%	1,940,000	1							
Plainville	8,264	O	60	6,424		78%	34,451,000	3							
Plymouth	58,890	R	90	42,456	2/3rd of 135 reps	72%	190,388,000	3	Advisory & Finance Committee	15	Appointed	Town Moderator	monthly (more often during budgets and TM)	3 years	
Plympton	2,917	O	35	2,244		77%	11,114,000	3							
Princeton	3,413	O	83	2,755	3% of Reg Voters	81%	9,652,000	1							
Provincetown	2,942	O	100	2,879		98%	26,587,000	3							
Randolph	33,699	O		20,874		62%	95,533,000	3							
Raynham	13,797	O	50	11,796		85%	39,206,000	3	Finance Committee	7	Appointed	Board of Selectmen	Monthly Scheduled weekly During March/April	5 years	
Reading	25,704	R	97	19,847	192 reps 50% + 1	77%	91,078,000	1	Finance Committee	9	Appointed	Town Moderator, Ch BOS, Ch Fin Com		3 Years	9 yr term limit
Rehoboth	12,008	O	90	9,139	90 = Annual 60 = Special	76%	26,597,000	1							
Richmond	1,650	O	30	1,141	30 annual 10 special	69%	5,922,000	1	Finance Committee	5	Elected	N/A	When needed, Approx. 8 times a year	3 Years	
Rochester	5,494	O		4,484		82%	20,886,000	1							
Rockland	17,489	O	150	12,044		69%	58,418,000	3							
Rockport	7,500	O		5,736		76%	29,111,000	3	Finance Committee	9	Appointed	Board of Selectmen	Weekly during April, Monthly otherwise	3 years	
Rowe	393	O	15	279		71%	3,773,000	3							
Rowley	6,193	O	100	4,792		77%	16,862,000	3							
Royalston	1,258	O	1	911		72%	2,367,000	3							
Russell	1,775	O		1,161		65%	4,170,000	1							
Rutland	7,973	O	10	6,260		79%	20,732,000	1							
Salisbury	9,261	O	125	6,364		69%	25,326,000	3							

Sandisfield	910	O		582	64%	3,330,000	1	Finance Committee	5	Appointed	Town Moderator	on demand during year; bi-monthly during budget time.	3 years	
Sandwich	23,000	O	0	15,568	68%	76,945,000	3	Finance Committee	9	Elected	Town Moderator	weekly Jan- April, and then as needed	3 years	
Sauquois	26,628	R	Majority	18,264	69%	82,885,000	2							
Savoy	6,692	O		494	71%	1,996,000	1							
Scituate	18,133	O	0	14,492	80%	77,160,000	1		9	Appointed	Town Moderator			
Seekonk	14,968	O	75	10,398	69%	52,574,000	3	Finance Committee	7	Appointed	Town Moderator	Monthly, except more often during budget season	3 Years	
Sharon	17,612	O		12,583	71%	72,609,000	3							
Sheffield	3,453	O	0	2,351	68%	9,937,000	1							
Shelburne	1,893	O	7	1,342	71%	4,444,000	1							
Sherborn	4,510	O	100	3,159	70%	27,263,000	1	Advisory Committee	9	Appointed	Town Moderator	Monthly, 3x monthly during budget season	3 Years	2 + partial term limit (5/7/18 email) Vacancies filled by moderator )10/1/20 email)
Shirley	7,211	O		4,005	56%	13,935,000	3							
Shrewsbury	35,608	R	61	23,458	66%	114,326,000	3	Finance Committee	9	Appointed	Town Moderator			
Shutesbury	1,774	O	9	1,416	80%	6,090,000	3	Finance Committee	7	Appointed	Town Moderator		3 Years	members can serve a maximum of 3 consecutive terms.
Somerset	18,165	O		12,985	71%	52,338,000	3							
Southampton	6,152	O		4,588	75%	16,452,000	1	Finance Committee	5	Elected	N/A	Weekly	3 Years	
Southborough	10,038	O	100	7,205	72%	49,509,000	1							
Southbridge	16,865	T	5	10,884	65%	54,129,000								
South Hadley	17,514	R	61	11,299	65%	43,231,000	3							
Southwick	9,502	O	25	6,781	71%	21,912,000	3	Finance Committee	6	Appointed	Town Moderator	Monthly	3 Years	
Spencer	11,688	O	100ATM, 50STM	7,710	100 = Annual 50 = Specials	66%	18,608,000	1						
Sterlina	7,808	O		5,978	77%	23,823,000	3							
Stockbridge	1,938	O	50	1,644	85%	9,598,000	3							
Stoneham	21,898	O	0	16,132	74%	65,582,000	2							
Stoughton	28,000	R	85	19,302	69%	88,447,000	2	Committee on Finance and Taxation	17	Appointed/Elected	Town Moderator	1 x a month if needed; 4-5 x a month during budget.	1-3 years, 9 years limit	
Stow	7,125	O	0	5,217	73%	29,104,000	3							
Sturbridge	9,514	O		7,007	74%	31,805,000	3							
Sudbury	18,874	O	100	12,711	67%	94,589,000	3	Finance Committee	9	Appointed	Town Moderator	once a month	3 Years	
Sunderland	3,684	O		2,366	64%	7,586,000	1							
Sutton	9,272	O	0	7,089	76%	31,604,000	3							
Swampscott	14,500	R	162	10,918	75%	58,700,000	1							
Swansea	15,818	O	75	12,065	76%	42,959,000	3	Advisory and Finance Board	15	Appointed	Town Moderator	As needed	3 years	
Templeton	8,013	O		5,214	65%	14,995,000	1							
Tewksbury	30,289	O	0	22,297	74%	96,131,000	3							
Tisbury	4,099	O	100	3,558	87%	27,005,000	3	Finance & Advisory Committee	13	Elected	N/A		3 Years	
Tolland	485	O	16	378	78%	1,809,000	3							
Topshfield	6,300	O	100	4,793	76%	26,548,000	1	Finance Committee	7	Appointed	Town Moderator	Dec. -> early May, weekly	3 years	
Townsend	9,515	O	75	6,481	68%	21,480,000	3							
Truro	2,003	O	100	1,852	92%	18,517,000	3							
Tynasborough	12,000	O		8,796	73%	41,661,000	3	Finance Committee	5	Elected	N/A	Every 2 weeks, or as needed	3 years	
Tvrinham	351	O	10	351	100%	1,504,000	1							
Upton	7,542	O	40	5,570	74%	21,887,000	1							
Uxbridge	13,892	O	50	9,902	71%	44,639,000	3	Finance Committee	7	Appt/Elect	Town Moderator: 4, Elect: 3	Monthly (except thru budget season)	3 years	5/7/18 email)
Wakefield	26,847	O		18,624	69%	83,721,000	1	Finance Committee	12	Appointed	Town Moderator, Ch BOS, past Ch Fin Com		3 Years	
Wales	1,838	O	30	1,243	68%	4,455,000	1							
Walpole	25,102	R	76	18,035	72%	88,201,000	1	Finance Committee	15	Appointed	Town Moderator	As needed	3 Years	
Ware	9,872	O	100	6,371	65%	29,555,000	1							
Wareham	21,822	O	0	15,000	69%	62,944,000	3	Finance Committee	9	Appointed	Town Moderator, Ch BOS, Ch Fin Com		3 Years	2 term limit; then 1 yr gap
Warren	5,189	O	25	3,250	63%	8,437,000	3	Finance Committee	7		Town Moderator	Once a month	3 years	
Warwick	780	O		603	77%	1,952,000	3							
Washington	538	O		416	77%	1,666,000	3							
Wavland	13,684	O	100	10,224	75%	73,045,000	3	Finance Committee	7	Appointed	BOS			
Webster	16,767	O	61	10,545	63%	39,075,000	3	Finance Committee	9	Appointed	Selectmen-3 Moderator-3	One per month, as needed during warrant and budget preparation	3-year terms	email
Wellesley	29,000	R	majority	17,977	62%	155,303,000	1	Advisory Committee	15	Appointed	Town Moderator		3 Years	
Weiffleet	3,084	O	168	2,800	91%	20,786,000	1	Finance Committee	9	Appointed	Town Moderator	Monthly	3 Years	
Wendell	848	O		696	82%	2,504,000	1							
Wenham	5,163	O	120	2,747	53%	17,188,000	3	Finance Committee	5	Appointed	Town Moderator, Ch BOS, Ch Fin Com			5/7/18 email
Westborough	18,272	O	0	12,365	68%	92,226,000	3	Advisory Finance Comm	9	Appointed	Town Moderator		3 Years	
West Boylston	7,669	O	100	5,398	70%	23,350,000	3							
West Bridgewater	7,094	O		5,231	74%	30,581,000	3							
West Brookfield	3,701	O	20	2,635	71%	7,005,000	3							
Westford	23,831	O	0	16,776	70%	104,522,000	3							
Westhampton	1,607	O	15	1,274	79%	5,569,000	1							
Westminster	7,570	O		5,759	76%	21,316,000	3							
West Newbury	4,541	O	90	3,482	77%	14,610,000	3							
Weston	12,057	O	160	8,297	69%	48,400,000	1	Finance Committee	9	Appointed	Town Moderator	Weekly Dec- April; other meetings as necessary	3 Years	
Westport	15,532	O	0	11,999	77%		3		9	Appointed	Town Moderator		3 Years	
West Springfield	28,693	T	5	16,556	58%	86,908,000								
West Stockbridge	1,306	O		1,160	89%	5,005,000	1							

West Tisbury	2,896	O	130	2,521	87%	18,401,000	1						
Westwood	16,055	O	175	11,265	70%	86,938,000	1	Finance Commission	15	Appointed	Town Moderator	Sept - Jan, Monthly; 2-3 times a month Feb-April.	3 years
Weymouth	55,957	T	6	36,481	65%	138,606,000							
Whately	1,550	O		1,174	76%	5,452,000	1	Finance Committee	7	Appointed	Town Moderator	as needed	3 Years
Whitman	14,000	O	50	10,341	74%	32,250,000	3						
Wilbraham	14,000	O	50	10,422	74%	40,475,000	3						
Williamsburg	2,482	O	25	1,936	78%	7,664,000	1	Finance Committee		Elected	N/A		
Williamstown	8,000	O	0	4,762	60%	21,744,000	3	Finance Committee	9	Appointed	Town Moderator	Monthly; Twice weekly during budget	3 years
Wilmington	23,534	O	150	16,906	72%	88,577,000	3	Finance Committee	9	Appointed	Town Moderator, Ch BOS, Fin Com	monthly except Feb./Mar. more often	3 Years
Winchendon	10,300	O	75	6,758	66%		3						
Winchester	21,374	R	100	15,355	72%	105,079,000	1						
Windsor	890	O	0	667	75%	1,878,000	1	Finance Committee	5	Elected	N/A	once a month and before special town meetings	3 Years
Winthrop	18,164	T	5	12,793	70%	49,643,000							
Worthington	1,188	O	21	979	82%	3,497,000	3						
Wrentham	11,548	O	0	8,389	73%	42,464,000	1	Finance Committee	7	Appointed	Town Moderator	As needed	3 Years
Yarmouth	23,000	O	0	19,068	83%	74,470,000	3	Finance Committee	9	Appointed	Town Moderator, Ch BOS, Ch Fin Com	2x/Week (Dec.- April) as needed (May - Nov.)	3 Years

Quorum Requirement grouped by requirement

