

**TOWN OF WAYLAND
FISCAL 2020 TOTAL BUDGET**

	Totals 2020	Totals 2019	Variance	% Change
APPROPRIATIONS				
Fiscal 2020 Total Appropriation	93,491,014.00	89,566,484.00	3,924,530.00	4.38%
State Assessments	122,321.00	223,333.00	(101,012.00)	
Cherry Sheet offsets	19,259.00	17,737.00	1,522.00	
Fiscal 2020 Overlay	239,412.00	266,250.00	(26,838.00)	
Projected total budget	93,872,006.00	90,073,804.00	3,798,202.00	4.22%
REVENUES / OTHER SOURCES				
State Revenue	6,408,714.00	5,718,012.00	690,702.00	12.08%
Local Receipts	5,000,000.00	4,900,000.00	100,000.00	2.04%
Enterprise Funds	6,142,870.00	5,012,022.00	1,130,848.00	22.56%
CPA Fund	1,779,081.00	1,093,966.00	685,115.00	62.63%
Free Cash	1,489,367.00	1,971,720.00	(482,353.00)	-24.46%
Transfers from other funds	2,101,977.00	2,441,987.00	(340,010.00)	-13.92%
Taxation	70,949,997.00	68,936,097.00	2,013,900.00	2.92%
Projected total budget	93,872,006.00	90,073,804.00	3,798,202.00	4.22%
SUMMARY TAX RATE				
Projected Tax- 2020	70,949,997.00	68,936,097.00	2,013,900.00	2.92%
Total Assessed Valuation	3,994,932,300.00	3,771,121,300.00	223,811,000.00	5.93%
Projected tax rate	17.76	18.28	(0.52)	
% Change in Tax Rate 2020 to 2019	-2.93%			

Purpose of this Hearing

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- To adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types

Action Required by Board of Selectmen

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- The Board of Selectmen will vote tonight on how to adopt the Tax Rate Policy:
 - As a single or uniform tax rate
 - As a multiple or split tax rate
 - To implement a Small Commercial Exemption
 - To implement a Residential Exemption

Property Assessment Review

- Fiscal Year 2020 was an Interim Year for the Assessing Department with the Department of Revenue Division of Local Services (DLS). Documents submitted to the DLS were approved on November 6 and 7, 2019.
- The average residential single family assessment rose from \$750,500 to \$800,300, an increase of 6.64% from the Fiscal Year 2019 assessments.
- This increase was based on the analysis and valuation of properties that sold in 2018.

Property Assessment Review (continued)

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- Commercial, Industrial and Personal Property (CIP) values have not increased at the same rate.
- Commercial total valuation was essentially unchanged.
- Personal Property total valuation was essentially unchanged.

Property Assessment Review (continued)

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- Due to Residential values rising more than Commercial, Industrial and Personal Property, Fiscal Year 2020 values shifted to Residential by 0.26% from Fiscal Year 2019.

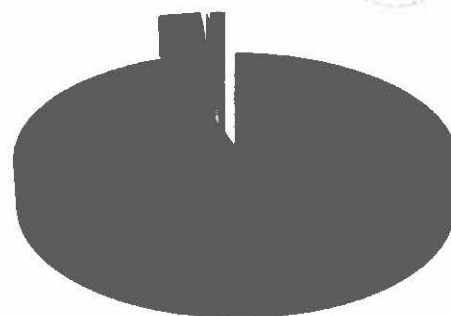
	Residential	CIP
Fiscal Year 2020	95.42%	4.58%
Fiscal Year 2019	95.16%	4.84%
Shift	0.26%	-0.26%

Property Assessment Review (continued)

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Assessment Date:	January 1, 2019	January 1, 2018					
Property Class	FY20 Valuation	FY 19 Valuation	\$ Change FY19to FY20	% Change FY19 to FY20	FY20 % Share	FY19 % Share	FY12 % Share
Class 1 - Residential	3,811,844,266	3,588,644,790	223,199,500	6.22	95.42%	95.16%	94.85%
Class 2 - Open Space	0	0			0.000%	0.000%	0.000%
R/O Subtotal	3,811,844,266	3,588,644,790	223,199,500	6.22	95.42%	95.16%	94.85%
Class 3 - Commercial	132,854,334	132,189,710	664,600	0.50	3.33%	3.51%	3.00%
Class 4 - Industrial	4,452,500	4,470,100	-17,600	-0.39	0.11%	0.12%	0.96%
Class 5 - Personal Property	45,781,200	45,816,700	-35,500	-0.08	1.15%	1.21%	1.19%
C/I/P Subtotal	183,088,034	182,476,510	611,500	0.34	4.58%	4.84%	5.15%
Total Taxable Assessed Value	3,994,932,300	3,771,121,300	223,811,000	5.93			
Class 9 - Exempt	313,597,400	310,750,200	2,847,200	0.92			

Classification Percentages



- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

Class	Value	Percentage by Property Type	Total Percentage by Property Class
Residential (RES)	3,811,844,266	95.42%	95.42% (RES)
Open Space	0	0.0000%	
Commercial (CIP)	132,854,334	3.33%	4.58% (CIP)
Industrial (CIP)	4,452,500	0.11%	
Personal Property (CIP)	45,781,200	1.15%	
Total	3,994,932,300	100.00%	100.00%

New Growth

- New Growth is defined by the DOR Division of Local Services as a dollar increase in the annual levy limit that reflects construction activity resulting in increased value since the last fiscal year.
- New Growth for FY2020 was certified on November 7, 2019 at \$29,705,790 in Assessed Value, or \$543,022 in Tax Levy Growth (based on the FY19 tax rate of \$18.28). Most was from new single family properties, additions, and significant renovations.
- New Growth in FY19 was \$24,185,270, resulting in an increase of 23% in Fiscal Year 2020. The increase is a result of more new single family building activity in town and to a much less extent a few new building lots.

How the Tax Rate is Calculated

FY 2020 Property Tax Levy	\$70,960,585	
<hr/>	<hr/>	= 0.01776
FY 2020 Town Taxable Valuation	\$3,994,932,300	

or

**\$17.76 per thousand dollars of assessed value
if a uniform rate is selected tonight**

Classification Alternatives

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- The options presented for consideration are:
 - Selection of a Minimum Residential Factor
 - Granting of a Residential and/or Small Commercial Exemption

Selection of Minimum Residential Factor

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- A residential factor of 1 will result in the taxation of all property at the same rate (single tax rate).
- A residential factor of less than 1 increases the share of the levy raised by Commercial, Industrial and Personal Property (CIP) owners and reduces the share paid by residential property owners (split tax rate).
- Since 95.4170% of Wayland tax revenue comes from Residential, a slight reduction for the residential properties would put a large increase on CIP properties.
- The minimum residential factor for the Town of Wayland for Fiscal Year 2020 is 97.5983, as determined by the MA Department of Revenue.

Potential Impact of Shifting the Residential Factor

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CIP SHIFT	Residential Factor	Residential Share Percentage	CIP Share Percentage	Residential Tax Rate per Thousand	CIP Tax Rate Per Thousand
1.00	100.00	95.42%	4.58%	\$17.76	\$17.76
1.10	99.52	94.96%	5.04%	\$17.68	\$19.54
1.20	99.04	94.50%	5.50%	\$17.59	\$21.32
1.30	98.56	94.04%	5.96%	\$17.51	\$23.09
1.40	98.08	93.58%	6.42%	\$17.42	\$24.87
1.50	97.60	93.13%	6.87%	\$17.34	\$26.64

Potential Impact of Shifting the Residential Factor for Select Residential Assessed Values

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CIP SHIFT	Residential Factor	Residential Tax Rate per Thousand	Assessed Value \$400,000	Median Residential Value \$709,900	Average Residential Value \$800,300	Assessed Value \$1,500,000
1.00	100.00	\$17.76	7,105	12,610	14,216	26,644
1.10	99.52	\$17.68	7,071	12,549	14,147	26,516
1.20	99.04	\$17.59	7,037	12,489	14,079	26,388
1.30	98.56	\$17.51	7,003	12,428	14,011	26,260
1.40	98.08	\$17.42	6,969	12,367	13,942	26,132
1.50	97.60	\$17.34	6,934	12,307	13,874	26,004

Potential Impact of Shifting the Residential Factor for Select Commercial & Industrial Assessed Values

CIP SHIFT	Commercial and Industrial Tax Rate per Thousand	Assessed Value \$400,000	Median Commercial and Industrial Value \$544,500	Average Commercial and Industrial Value \$1,115,000	Assessed Value \$2,500,000
1.00	\$17.76	7,105	9,672	19,806	44,407
1.10	\$19.54	7,816	10,639	21,786	48,848
1.20	\$21.32	8,526	11,606	23,767	53,289
1.30	\$23.09	9,237	12,573	25,747	57,729
1.40	\$24.87	9,947	13,541	27,728	62,170
1.50	\$26.64	10,658	14,508	29,708	66,611

Selection of Open Space Discount

- There are no parcels in Wayland currently classified as open space
- Open Space is defined in Massachusetts General Law as:
MGL Chapter 59 Sec 2A(b) "Class two, open-space", Land which is not otherwise classified and which is not taxable under the provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public".
- In Wayland, forty-four (44) parcels participate in the Chapter Land Program under MGL Chapters 61A and 61B, which results in more savings than if they were designated as Open Space.
- Under the Chapter Land program the discount ranges from 75% to 98%.
- The open space discount has a maximum discount of 25%.

Granting a Residential Exemption

- A Residential Exemption is a redistribution of the tax levy among residential property owners.
- It would apply to owner-occupied residential properties.
- “Exemption” in Wayland is a misnomer because it is actually a tax shift among residential properties (higher-valued properties have increased tax bills, and lower-valued properties have decreased tax bills).
- Typically the intent of the Residential Exemption is to shift the tax burden to *rental* and *vacation* properties. Only 16 out of 352 communities in Massachusetts have adopted this exemption.
- The Board of Selectmen may adopt a maximum residential exemption of 35%.

Granting a Residential Exemption

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	Tax Rate without Residential Exemption 18.28	Tax Rate with Residential Exemption 22.52	City/Town data from Fiscal Year 2019				
Value of owner-occupied home	Tax bill w/o exemption	Tax bill with exemption	Change in tax bill*	% change	# of residential properties	Total # w/ tax decrease/increase	
350,000	6,398	4,677	-1,721	-27%	190		
450,000	8,226	6,929	-1,296	-16%	290		
550,000	10,054	9,181	-873	-9%	690		
650,000	11,882	11,433	-449	-4%	840		
755,860	13,817	13,817	0	0%	835	Decrease = 2,845	
860,000	15,721	16,162	442	3%	540		
960,000	17,549	18,414	866	5%	390		
1,060,000	19,377	20,666	1,290	7%	260		
1,160,000	21,205	22,918	1,714	8%	200		
1,260,000	23,031	25,170	2,138	9%	130		
1,360,000	24,861	27,422	2,562	10%	110		
Greater than 1,360,000					260	Increase = 1,890	

NOTE 1: Inputs = 95% owner-occupied for single family and condos; 20% exemption percentage. Also, # of properties in each group was rounded for clarity

NOTE 2: 260 residential properties valued greater than 1,320,000.

Increase in taxes is \$514 per \$100,000 in value for those properties.

NOTE 3: Only single family and residential condos were used for this example.

Granting a Small Commercial Exemption

- The Board of Selectmen may adopt a small commercial exemption.
- This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people during the previous calendar year and with assessed values of less than one million dollars.
- The intent of the exemption is to give a tax reduction to small commercial property owners at the expense of the larger commercial and industrial parcels.
- Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%.

TAX RATE RECAPITULATION
Fiscal Year 2020

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 93,872,006.64
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	22,922,009.00
lc. Tax Levy (Ia minus Ib)	\$ 70,949,997.64
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) lc above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	95.4170	67,698,359.25	3,811,844,266.00	17.76	67,698,354.16
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	3.3256	2,359,513.12	132,854,334.00	17.76	2,359,492.97
Net of Exempt					
Industrial	0.1114	79,038.30	4,452,500.00	17.76	79,076.40
SUBTOTAL	98.8540		3,949,151,100.00		70,136,923.53
Personal	1.1460	813,086.97	45,781,200.00	17.76	813,074.11
TOTAL	100.0000		3,994,932,300.00		70,949,997.64

MUST EQUAL 1C

Assessors

John A. Todd, Board of Assessors , Wayland , jtodd@wayland.ma.us 508-358-3788 | 11/20/2019 2:24 PM

Comment:

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Amy Handfield

Date:

Approved:

Director of Accounts:

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2020

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>93,491,014.00</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>0.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	19,259.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other :	0.00	
TOTAL Ilb (Total lines 1 through 10)		<u>19,259.00</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		122,321.00
Ild. Allowance for abatements and exemptions (overlay)		239,412.64
Ile. Total amount to be raised (Total Ila through Ild)		<u>93,872,006.64</u>

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	6,408,714.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>6,408,714.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>5,000,000.00</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>6,142,870.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>1,779,081.00</u>	
TOTAL IIIb		<u>12,921,951.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>1,489,367.00</u>	
2. Other available funds (page 4, col (d))	<u>2,101,977.00</u>	
TOTAL IIIc		<u>3,591,344.00</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2019	0.00	
1b. Free cash..appropriated on or after July 1, 2019	0.00	
2. Municipal light surplus	0.00	
3. Other source :	0.00	
TOTAL IIId		<u>0.00</u>
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		<u>22,922,009.00</u>

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		<u>93,872,006.64</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>22,922,009.00</u>	
c. Total real and personal property tax levy (from Ic)	<u>70,949,997.64</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>93,872,006.64</u>

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2020

LOCAL RECEIPTS NOT ALLOCATED *

Receipt Type Description	(a) Actual Receipts Fiscal 2019	(b) Estimated Receipts Fiscal 2020
==> 1. MOTOR VEHICLE EXCISE	2,802,280.00	2,820,000.00
2. OTHER EXCISE		
==> a.Meals	242,620.00	245,000.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	230,276.00	267,596.00
==> 4. PAYMENTS IN LIEU OF TAXES	68,540.00	75,000.00
5. CHARGES FOR SERVICES - WATER	0.00	0.00
6. CHARGES FOR SERVICES - SEWER	0.00	0.00
7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8. CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9. OTHER CHARGES FOR SERVICES	0.00	0.00
10. FEES	631,423.00	630,000.00
a.Cannabis Impact Fee	0.00	0.00
b.Community Impact Fee Short Term Rentals	0.00	0.00
11. RENTALS	0.00	0.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14. DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	0.00	0.00
17. LICENSES AND PERMITS	555,646.00	560,000.00
18. SPECIAL ASSESSMENTS	5,154.00	7,000.00
==> 19. FINES AND FORFEITS	39,362.00	40,000.00
==> 20. INVESTMENT INCOME	484,131.00	350,000.00
==> 21. MEDICAID REIMBURSEMENT	0.00	0.00
==> 22. MISCELLANEOUS RECURRING (UPLOAD REQUIRED)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (UPLOAD REQUIRED)	5,404.00	5,404.00
24. Totals	5,064,836.00	5,000,000.00

hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2020 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Accounting Officer

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Brian Keveny, Finance Director , Wayland , bkeveny@wayland.ma.us 508-358-3611 | 10/21/2019 2:56 PM

Comment:

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION

Fiscal Year 2020

==> Written documentation should be submitted to support increases/ decreases of FY 2020 estimated receipts to FY 2019 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2020

City/Town Council or Town Meeting Dates	FY*	APPROPRIATIONS						AUTHORIZATIONS		
		(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
04/28/2019	2020	313,125.00	0.00	0.00	0.00	0.00	0.00	313,125.00	0.00	0.00
04/28/2019	2020	374,081.00	0.00	0.00	0.00	0.00	0.00	374,081.00	0.00	0.00
04/28/2019	2020	1,300,000.00	0.00	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
04/28/2019	2020	175,000.00	0.00	0.00	175,000.00	0.00	0.00	0.00	0.00	7,075,000.00
04/28/2019	2020	500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
04/28/2019	2020	551,054.00	500,000.00	0.00	43,301.00	0.00	7,753.00	0.00	0.00	0.00
04/28/2019	2020	87,027,829.00	81,192,411.00	0.00	1,459,993.00	0.00	4,375,425.00	0.00	0.00	0.00
04/28/2019	2020	2,543,050.00	580,000.00	1,489,367.00	423,683.00	0.00	50,000.00	0.00	0.00	620,000.00
04/28/2019	2020	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
04/28/2019	2020	104,375.00	0.00	0.00	0.00	0.00	0.00	104,375.00	0.00	0.00
04/28/2019	2020	118,000.00	0.00	0.00	0.00	0.00	0.00	118,000.00	0.00	0.00
04/28/2019	2020	24,000.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00
04/28/2019	2020	320,500.00	0.00	0.00	0.00	0.00	0.00	320,500.00	0.00	0.00
04/28/2019	2020	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00
04/28/2019	2020	115,000.00	115,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/28/2019	2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,651,500.00	0.00
Total		93,491,014.00	82,387,411.00	1,489,367.00	2,101,977.00	0.00	5,733,178.00	1,779,081.00		

Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2019 or fiscal 2020.

* Appropriations included in column (b) must not be reduced by local receipts or any other funding source.

Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Clerk

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2020

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

Anna M Ludwig, Town Clerk , Wayland , aludwig@wayland.ma.us 508-358-3631 | 11/20/2019 1:16 PM

Comment:

NOTE : The information is preliminary and is subject to change.



TOWN OF WAYLAND

41 COCHITUATE ROAD
WAYLAND, MASSACHUSETTS 01778

BRIAN KEVENY
FINANCE DIRECTOR
TEL. (508) 358-3610
www.wayland.ma.us

To: Louise Miller, Town Administrator
From: Brian Keveny, Finance Director
Date: October 17, 2019
Subject: Fiscal 2019 Budget Status Report

Please find enclosed the budget status reports for the General Fund, Enterprise Funds, Revolving Funds, Health Insurance, Free Cash and Reserve Fund as of June 30, 2019 for the Town of Wayland. The reports detail actual revenues and expenditures to budget as well as a year to year comparison to Fiscal 2018. We closed the accounting system on September 26th and the annual financial audit will commence on October 31st. Free Cash was submitted for certification on October 15th.

General Fund Expenditures:

Town Departments expended and encumbered \$17,214,423 or 96% of budget. The School Department expended and encumbered \$40,504,770 or 99% of budget. The Unclassified category expended and encumbered \$21,009,679 or 99% of budget. For your review I have prepared an analysis of the Town, School and Unclassified turn backs. The total combined turn back net of overlay amounts to \$1,734,028 compared to \$914,541 last fiscal year. The Fiscal 2019 rollover amount is \$737,630 compared to \$1,396,381 than last year. The largest departmental turnback amounts were experienced in Information Technology, Public Works, Insurance 32B and Public Safety. State Assessment charges were greater than budget by \$11,779. The Health Insurance turn back was \$253,017. The Finance Committee transferred \$228,000 compared to \$232,175 last fiscal year. In Fiscal 2019 the General Fund supported \$100,000 in Transfer Station expenditures via a Finance Committee transfer.

General Fund Revenues:

The Town has collected approximately 99% of Property Tax-net of overlay, Local Receipts, Transfers from Other Fund and State Aid budgeted revenue. Taxation revenue was \$68.2M or 99% of budget. The Local Receipts category achieved 103% of budget or \$5.01M. Motor Vehicle Excise collections were less than prior year in the amount of \$68,810. License and Permit collections were less than budget and prior year in the amount of \$205,663. Investment Income exceeded budget by \$359,131. State Aid receipts amount to \$5.6M or 99% of budget. The town received the last state payment in July and as a result a revenue accrual was recorded.

Strong collections were achieved in the unbudgeted revenue category. Specifically the collections of Deferred Tax and Tax Title revenue was \$641,930 compared to \$693,884 last fiscal year. The total unbudgeted collection amount was \$764,751 compared to \$773,100 last fiscal year.

Free Cash:

For your review I have prepared the estimated Free Cash amount for June 30, 2019. The estimated amount of \$7.9M is higher than last year which was \$7.1M. The Department of Revenue will make adjustments to the \$7.9M amount based on any fund deficits.

Wastewater Enterprise Fund:

Revenue:

The Wastewater Enterprise Fund obtained budgeted revenue collections of \$697,703 or 87% of budget compared to \$740,680 or 103% last year. Retained Earnings was voted to balance the budget in the amount of \$60,000.

Expenditures:

Total expenses were \$666,345 or 95% of budget compared to \$699,064 or 98% last year. Except for open purchase orders, all of the Fiscal 2019 liabilities have been paid. Debt service payments annually account for approximately 56% of the expense budget.

Water Enterprise Fund:

Revenue:

The Water Fund collected 92% of direct budgeted revenue or \$3,717,541 compared to \$3,733,299 last year. Included in this amount is a \$51,362 capital closeout transfers. Actual revenue collections were less than prior year in the amount of \$15,758 and under budget by \$309,332. Total Fund Balance increased \$45,965 compared to a decreased of \$346,660 last fiscal year. This difference is related to the change in using Fund Balance to support capital projects.

Expenditures:

The Water Fund has expended \$3,429,352 or 85% of budget compared to \$3,552,149 last year. Total fund balance in the fund is \$2,471,737 compared to \$2,425,772 last fiscal year. Total expenditures were less than prior year by \$350,110 mainly due to a decrease in capital expenditures.

Respectfully submitted,

Brian Keveny
Finance Director

**Town of Wayland
Fiscal 2019
June 30, 2019**

General Fund

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Taxation	68,669,847	68,278,337	99.43%
State Aid	5,700,275	5,676,964	99.59%
Local Receipts	4,900,000	5,059,432	103.25%
Transfers from Other Funds	1,860,755	1,860,755.00	100.00%
Other Sources			
Total	81,130,877	80,875,488	99.69%
Non Budgeted	-	764,751	n/a
Total Revenue	81,130,877	81,640,239	100.63%
<i>Expenditures</i>			
Town Budget	18,043,037	17,214,423	95.41%
School Budget	40,524,035	40,504,770	99.95%
Unclassified	21,327,873	21,009,679	98.51%
Unappropriated / Transfers	3,179,122	2,924,671	92.00%
Total Expense	83,074,067	81,653,543	98.29%

Water Enterprise Fund

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	4,026,873	3,717,541	92.32%
Use of Water Capital	190,000	-	0.00%
Unbudgeted Revenue	-	-	0.00%
Total Revenue	4,216,873	3,717,541	88.16%
<i>Expenditures</i>			
Operating expenses	4,026,873	3,429,352	85.16%
Use of Water Capital	190,000	190,000	0.00%
Total Expense	4,216,873	3,619,352	85.83%
Unbudgeted Expense	-	-	0.00%
Total Expenses	4,216,873	3,619,352	85.83%

Wastewater Enterprise Fund

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	795,149	697,708	87.75%
Total Revenue	795,149	697,708	87.75%
<i>Expenditures</i>			
Operating expenses	795,149	761,310	95.74%
Total Expense	795,149	761,310	95.74%

Town of Wayland, Massachusetts
General Fund Revenue Report
Fiscal 2019
June 30, 2019

	Fiscal 2018 YTD-Actual	Fiscal 2019 YTD-Actual	Fiscal 2019 Budget	\$ Variance 2019 / 2018	B / A Fiscal 2019 \$ Variance	% of Budget Collected
Taxation:						
Real Estate	63,533,286	67,446,201	68,116,273	3,912,915	(670,072)	99.02%
Personal Property	815,780	832,136	819,824	16,356	12,312	101.50%
Overlay	-	-	(266,250)	-	266,250	0.00%
Total	64,349,066	68,278,337	68,669,847	3,929,271	(391,510)	99.43%
State Aid:						
School Construction						
Local Aid : Cherry Sheet						
Chapter 70	4,261,530	4,708,130	4,698,206	446,600	9,924	100.21%
Charter Tuition Assessment	-	-	-	-	-	0.00%
Unrestricted Aid	903,034	856,746	903,034	(46,288)	(46,288)	94.87%
Veterans Benefits Chapter 115	4,363	4,692	5,854	329	(1,162)	80.15%
Exemption : Vets, Blind, Surviving Spouse	24,373	22,564	32,215	(1,809)	(9,651)	70.04%
State Owned Land Reimbursement	60,966	84,832	60,966	23,866	23,866	139.15%
Unknown	-	-	-	-	-	0.00%
Total	5,254,266	5,676,964	5,700,275	422,698	(23,311)	99.59%
Local Receipts:						
Motor Vehicle Excise	2,871,090	2,802,280	2,696,596	(68,810)	105,684	103.92%
Other Excise	237,423	242,620	225,000	5,197	17,620	107.83%
Penalties and Interest	276,961	230,276	325,000	(46,685)	(94,724)	70.85%
Payment in Lieu of Taxes	41,234	68,540	40,000	27,306	28,540	171.35%
Fees	608,241	631,423	650,000	23,182	(18,577)	97.14%
Licenses and Permits	761,309	555,646	790,000	(205,663)	(234,354)	70.33%
Special Assessments	8,521	5,154	0	(3,367)	5,154	0.00%
Fines and Forfeits	45,678	39,362	43,000	(6,316)	(3,638)	91.54%
Investment Income	198,192	484,131	125,000	285,939	359,131	387.30%
Miscellaneous Recurring	-	-	5,404	0	(5,404)	0.00%
Bond Premium	-	-	-	-	0	0.00%
Total	5,048,649	5,059,432	4,900,000	10,783	159,432	103.25%
Transfers from other funds:						
Fund 24-Ambulance	615,000.00	635,500.00	635,500	20,500.00	-	100.00%
Fund 24-Council on Aging	2,190.00	2,250.00	2,250	-	-	100.00%
Fund 24-Transfer Station	37,000.00	-	0	(37,000.00)	-	0.00%
Fund 24-Recreation	29,495.00	46,849.00	46,849	17,354.00	-	100.00%
Fund 24-Recreation-Fields	-	6,750.00	6,750	-	-	0.00%
Fund 25-Food Service	229,376.00	184,691.00	184,691	(41,966.00)	-	100.00%
Fund 25-BASE	226,657.00	210,690.00	210,690	(10,719.00)	-	100.00%
Fund 25-TCW	221,409.00	224,241.00	224,241	177,219.00	-	100.00%
Fund 25-Full Day Kinder	47,022.00	71,282.00	71,282	(310,378.00)	-	100.00%
Fund 61-Water	381,660.00	383,537.00	383,537	-	-	100.00%
Fund 62-Septage	-	-	-	-	-	0.00%
Fund 63-Wastewater	28,831.00	94,965.00	94,965	-	-	100.00%
Total	1,818,640.00	1,860,755.00	1,860,755	(184,990.00)	0	100.00%
Total Budgeted Revenue	76,470,621	80,875,488	81,130,877	4,177,762	(255,389)	99.69%
Unbudgeted Revenue:						
Tax Title Liens	286,976	248,763	-	(38,213)	-	0.00%
Prior Year RE collections	406,907	393,167	-	(13,740)	-	0.00%
Fund 24-Recreation-New FY 17 accounts	7,666	-	-	(7,666)	-	0.00%
Account Closeout	19,343	72,821	-	-	-	0.00%
School Funds OPEB	50,000	50,000	-	-	-	0.00%
Wastewater / Library Agreement	2,207	-	-	(2,207)	-	0.00%
Total Unbudgeted Revenue	773,099	764,751	-	(61,826)	764,751	0.00%
Total All Revenue	77,243,720	81,640,239	81,130,877	4,115,936	509,362	100.63%

Town of Wayland, Ma					
DEPARTMENT	FINAL FISCAL 2019 BUDGET	FISCAL 2019 ACTUAL	FISCAL 2019 ENCUMBRANCE	FISCAL 2019 VARIANCE BUDGET / ACTUAL	Turnback as % Budget
SELECTMEN	91,000.00	89,989.00	-	1,011.00	1.11%
TOWN OFFICE SALARY	493,281.00	459,087.00	-	34,194.00	6.93%
TOWN OFFICE EXPENSES	85,500.00	80,748.00	4,354.00	398.00	0.47%
PERSONNEL BOARD SALARY	5,000.00	5,000.00	-	-	0.00%
PERSONNEL BOARD EXPENSES	10,000.00	9,950.00	-	50.00	0.50%
FINANCE SALARY	372,393.00	368,245.00	-	4,148.00	1.11%
FINANCE EXPENSE	59,615.00	57,670.00	1,050.00	895.00	1.50%
ASSESSOR SALARY	263,124.00	241,888.00	-	21,236.00	8.07%
ASSESSOR EXPENSES	57,200.00	40,895.00	3,914.00	12,391.00	21.66%
TREASURER SALARY	199,698.00	199,695.00	-	3.00	0.00%
TREASURER EXPENSES	50,800.00	50,494.00	-	306.00	0.60%
LEGAL	332,000.00	314,407.00	17,154.00	439.00	0.13%
INFORMATION TECH SALARY	147,140.00	141,556.00	-	5,584.00	3.80%
INFORMATION TECH EXPENSES	662,905.00	505,231.00	43,263.00	114,411.00	17.26%
TOWN CLERK SALARY	145,151.00	140,751.00	-	4,400.00	3.03%
TOWN CLERK EXPENSES	17,160.00	11,966.00	-	5,194.00	30.27%
ELECTIONS SALARY	12,591.00	12,541.00	-	50.00	0.40%
ELECTIONS EXPENSES	38,090.00	37,622.00	-	468.00	1.23%
REGISTRAR SALARY	1,075.00	1,075.00	-	-	0.00%
REGISTRAR EXPENSES	4,625.00	3,535.00	-	1,090.00	23.57%
CONSERVATION SALARY	193,993.00	184,047.00	-	9,946.00	5.13%
CONSERVATION EXPENSES	42,825.00	25,270.00	12,647.00	4,908.00	11.46%
PLANNING SALARY	111,253.00	103,824.00	-	7,429.00	6.68%
PLANNING EXPENSES	7,005.00	4,574.00	1,060.00	1,371.00	19.57%
SURVEYOR SALARY	-	-	-	-	0.00%
SURVEYOR EXPENSES	-	-	-	-	0.00%
FACILITIES SALARY	273,867.00	271,017.00	-	2,850.00	1.04%
FACILITIES EXPENSES	811,700.00	738,821.00	58,412.00	14,467.00	1.78%
MISC COMMITTEES	47,275.00	37,916.00	6,876.00	2,483.00	5.25%
				-	
TOTAL GENERAL GOVERNMENT	4,536,266.00	4,137,814.00	148,730.00	249,722.00	5.51%
POLICE SALARY	2,665,664.00	2,595,864.00	-	69,800.00	2.62%
POLICE EXPENSES	299,536.00	271,794.00	2,969.00	24,773.00	8.27%
JOINT COMMUNICATIONS SALARY	526,915.00	516,596.00	-	10,319.00	1.96%
JOINT COMMUNICATIONS EXPENSES	31,600.00	25,148.00	1,357.00	5,095.00	16.12%
EMERGENCY MANAGEMENT	16,000.00	15,960.00	-	40.00	0.25%
DOG OFFICER	24,000.00	23,999.00	-	1.00	0.00%
FIRE SALARY	2,755,820.00	2,697,846.00	-	57,974.00	2.10%
FIRE EXPENSES	268,850.00	257,184.00	757.00	10,909.00	4.06%
BUILDING & ZONING SALARY	304,425.00	282,065.00	-	22,360.00	7.34%
BUILDING & ZONING EXPENSES	19,000.00	17,447.00	309.00	1,244.00	6.55%
				-	
TOTAL PUBLIC SAFETY	6,911,810.00	6,703,903.00	5,392.00	202,515.00	2.93%
WAYLAND PUBLIC SCHOOLS	40,524,035.00	40,131,099.00	373,671.00	19,265.00	0.05%
MINUTEMAN REGIONAL SC	199,452.00	180,901.00	815.00	17,736.00	8.89%
TOTAL EDUCATION	40,723,487.00	40,312,000.00	374,486.00	37,001.00	0.09%

Town of Wayland, Ma					Turnback as % Budget
DEPARTMENT	FINAL FISCAL 2019 BUDGET	FISCAL 2019 ACTUAL	FISCAL 2019 ENCUMBRANCE	FISCAL 2019 VARIANCE BUDGET / ACTUAL	
HIGHWAY SALARY	1,096,397.00	1,007,074.00	343.00	88,980.00	8.12%
HIGHWAY EXPENSES	668,900.00	574,195.00	75,746.00	18,959.00	2.83%
ENGINEERING SALARY	336,193.00	335,292.00	-	901.00	
ENGINEERING EXPENSE	44,510.00	18,793.00	5,606.00	20,111.00	
SNOW REMOVAL SALARY	169,000.00	168,415.00	-	585.00	0.35%
SNOW REMOVAL EXPENSES	411,000.00	390,402.00	-	20,598.00	5.01%
TRANSFER STATION	40,000.00	8,193.00	22,630.00	9,177.00	22.94%
PARKS SALARY	637,566.00	605,531.00	-	32,035.00	5.02%
PARKS EXPENSES	399,800.00	265,010.00	80,290.00	54,500.00	13.63%
TOTAL PUBLIC WORKS	3,803,366.00	3,372,905.00	184,615.00	245,846.00	6.46%
BOARD OF HEALTH SALARY	729,588.00	722,273.00	-	7,315.00	1.00%
BOARD OF HEALTH EXPENSES	182,965.00	155,106.00	1,267.00	26,592.00	14.53%
VETERANS SERVICES	48,000.00	33,959.00	-	14,041.00	29.25%
C.O.A. SALARY	234,225.00	227,296.00	-	6,929.00	2.96%
C.O.A. EXPENSES	59,280.00	58,736.00	-	544.00	0.92%
YOUTH SERVICES SALARY	214,360.00	188,246.00	-	26,114.00	12.18%
YOUTH SERVICES EXPENSES	6,225.00	4,850.00	-	1,375.00	22.09%
TOTAL HEALTH / HUMAN SERVICES	1,474,643.00	1,390,466.00	1,267.00	82,910.00	5.62%
LIBRARY SALARY	839,020.00	803,599.00	-	35,421.00	4.22%
LIBRARY EXPENSES	266,467.00	263,660.00	14.00	2,793.00	1.05%
RECREATION EXPENSE	44,839.00	36,202.00	8,637.00	-	
RECREATION SALARY	166,626.00	157,219.00	-	9,407.00	5.65%
TOTAL CULTURAL	1,316,952.00	1,260,680.00	8,651.00	47,621.00	3.62%
DEBT	7,259,557.00	7,218,934.00	-	40,623.00	0.56%
RETIREMENT ASSESSMENT	4,648,984.00	4,648,984.00	-	-	0.00%
UNCLASSIFIED	-	-	-	-	#DIV/0!
INSURANCE GENERAL	718,607.00	718,606.00	-	1.00	0.00%
INSURANCE 32B	7,450,622.00	7,268,462.00	2,700.00	179,460.00	2.41%
MEDICARE TAX	682,451.00	681,960.00	-	491.00	0.07%
UNEMPLOYMENT	53,800.00	51,769.00	-	2,031.00	3.78%
POLICE / FIRE DISABILITY	1,200.00	482.00	20.00	698.00	58.17%
RESERVE FOR SALARY ADJ	-	-	-	-	#DIV/0!
OCCUPATIONAL HEALTH	8,000.00	6,580.00	1,420.00	-	0.00%
BUY BACK	43,200.00	33,129.00	-	10,071.00	23.31%
TOWN MEETING	115,000.00	114,998.00	-	2.00	0.00%
STREET LIGHTING	95,000.00	69,570.00	10,349.00	15,081.00	15.87%
SCHOOL BUS PARKING	30,000.00	-	-	30,000.00	
RESERVE FUND	0	22,000.00	-	22,000.00	100.00%
	9,631,851	-	-	-	
	9,631,851	-	-	-	
TOTAL UNCLASSIFIED / OTHER	21,128,421.00	20,813,474.00	14,489.00	300,458.00	1.42%
TRANSFER TO OTHER FUNDS-Capital					
Transfer to Fund 40-Capital	2,041,720.00	2,041,720.00	-	-	0.00%
Transfer to Fund 41-Capital	155,000.00	155,000.00	-	-	0.00%
Transfer to Fund 61-interest	-	-	-	-	
Recreation Transfer	-	-	-	-	
OVERLAY	266,250.00	-	-	266,250.00	100.00%
TRANSFER TO OPEB	492,819.00	492,819.00	-	-	0.00%
TOTAL TRANSFERS	2,955,789.00	2,689,539.00	-	266,250.00	9.01%
STATE ASSESSMENTS & CHARGES	223,333.00	235,132.00	-	(11,799.00)	-5.28%
	-	-	-	-	
TOTAL UNAPPROPRIATED	223,333.00	235,132.00	-	(11,799.00)	-5.28%
Totals	83,074,067.00	80,915,913.00	737,630.00	1,420,524.00	1.71%

Town of Weyland
Fiscal 2019 Total Revenue and Expenditures-GAAP
June 30, 2019

	FISCAL 2019 BUDGET TO ACTUAL				FISCAL 2018 ROLLOVER BUDGET TO ACTUAL				
	Final Budget	YTD Actual	Encumbrance	FY 2019 Total (Uncollected) / Unspent	FISCAL 2018 CARRYFORWARD	FISCAL 2018 ACTUAL	ENCUMBERED CARRYFORWARD	UNENCUMBERED CARRYFORWARD	COMBINED FY 18 / FY 17
REVENUES:									
Taxation-net of overlay	68,669,847	68,278,337	n/a	(391,510)	n/a	n/a	n/a	n/a	(391,510)
State Aid:	5,700,275	5,676,964	n/a	(23,311)	n/a	n/a	n/a	n/a	(23,311)
Local Receipts	4,900,000	5,059,432	n/a	159,432	n/a	n/a	n/a	n/a	159,432
Transfers From Other Funds	1,860,755	1,860,755.00	n/a	0	n/a	n/a	n/a	n/a	0
Non Budgeted Revenue	-	764,751	n/a	764,751	n/a	n/a	n/a	n/a	764,751
Free Cash	1,596,720	-	n/a	-	n/a	n/a	n/a	n/a	n/a
Overlay	-	-	n/a	-	n/a	n/a	n/a	n/a	n/a
Bond Premium	80,220	-	n/a	-	n/a	n/a	n/a	n/a	n/a
Total Revenues	82,807,817	81,640,239		509,362					509,362.00
EXPENDITURES:									
General Government	4,536,266	4,137,814	148,730	249,722	308,339	195,783	0	112,556	362,278
Public Safety	6,911,810	6,703,903	5,392	202,515	16,311	1,114	0	15,197	217,712
Education	40,524,035	40,131,099	374,486	18,450	501,256	393,331	-4,149	112,074	130,524
Minuteman Reg School	199,452	180,901	815	17,736	-	-	-	-	17,736
Public Works	3,803,366	3,372,905	184,615	245,846	246,319	218,364	0	27,955	273,801
Health and Human Services	1,474,643	1,390,466	1,267	82,910	12,361	1,718	-	10,643	93,553
Culture and Recreation	1,316,952	1,260,680	8,651	47,621	2,329	-	0	2,325.00	49,950
State and County Assessments	223,333	235,132	-	-11,799	-	-	-	-	-11,799
Debt Service	7,259,557	7,218,934	-	40,623	-	-	0	0	40,623
Pension	4,648,984	4,648,984	-	-	-	-	-	-	-
Unclassified	9,219,880	8,945,556	14,489.00	259,835	309,466	9,466	-	300,000	559,835
Other Expenditures									
Transfers To Other Funds	492,819	492,819.00	-	-	-	-	-	-	-
Transfer to Recreation	-	-	-	-	-	-	-	-	-
Transfer to Other Funds-Capital	2,196,720	2,196,720	-	-	-	-	-	-	-
Overlay	-	-	-	-	-	-	-	-	-
Total Expenditures	82,807,817	80,915,913	738,445	1,153,459	1,396,381	819,776	-4,149	580,754	1,734,213

Town of Wayland
Fiscal 2019
Health Insurance Report- thru June 2019

	Fiscal 2019 Budget	Actual Total Expense	% Of Budget Spent	Estimated Turnback	% of Total Unspent
<i>Fiscal 2019</i>					
Health Insurance	7,207,600.00	6,900,436.72	95.74%	307,163.28	4.26%
Incentive Waiver	232,600.00	229,443.01	98.64%	3,156.99	1.36%
Life Insurance	18,000.00	16,262.60	90.35%	1,737.40	9.65%
Other Expenses	65,200.00	124,240.58	190.55%	(59,040.58)	-90.55%
	<u>7,523,400.00</u>	<u>7,270,382.91</u>	<u>96.64%</u>	<u>253,017.09</u>	<u>3.36%</u>

Fiscal 2019- Reserve Fund

6/30/2019

FY 2019 Budget 250,000

Year to date transfers:

Rivers Edge Asbestos (40,000)

Legal Settlement (88,000)

Transfer Station (100,000)

Adjusted balance: 22,000

Available budget: 22,000

FREE CASH ANALYSIS 6/30/2019	June Final 2018	June Final 2019
	Actual	Estimated
Free Cash Balance beginning year:	7,299	7,197
<u>Uses of Free Cash</u>		
<i>Current year increase</i>		
Art-9 STM High School Part 1	(152)	-
Snow & Ice ATM 2018	(300)	-
Town Meeting-ATM 2018	(75)	-
COA Design	(470)	-
Capital Projects subsequent year	(1,126)	(1,489)
DOR adjustments- various fund deficits	(157)	-
Net change in overlay		
Total	(2,280)	(1,489)
<u>Sources of Free Cash</u>		
Net change in year to year overlay	(305)	(225)
Amortization of MSBA	5	5
Prior year recovery	284	158
<i>Current year unbudgeted revenue</i>		
OPEB transfers to General Fund	50	50
Tax Liens	286	248
RE & PP Prior Year collections	406	395
Account closeouts	81	73
Bond Premium Adjustments	(263)	80
Bond Premium Adjustments	445	-
	90	-
<i>Current year excess revenue over budget</i>		
Real Estate / Personal Property	(317)	(391)
State Aid	(12)	(23)
Local Reciepts	602	159
Transfers from other funds	(43)	-
Revenue Audit Adjustment	(41)	(21)
Prior year rollover appropriation turnback	562	580
Turnbacks-Current Year (Equals 1.50% of CY Budget)	348	1,154
Total	2,178	2,242
Free Cash Balance Beginning Of Next Fiscal Year	7,197	7,950
Free Cash as % of next year budget	8.83%	9.43%

Town of Wayland, Massachusetts
Water Enterprise Fund
Fiscal 2019
June 30, 2019

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
REVENUES						
<i>Operating Revenue:</i>						
Penalties and Interest	25,000	20,367	81.47%	(4,633)	27,086	(6,719.00)
Water Meter Charges	3,507,574	3,164,543	90.22%	(343,031)	3,217,521	(52,978.00)
Liens	120,000	102,580	0.00%	(17,420)	115,559	(12,979.00)
Water Administration Fee	295,000	298,496	101.19%	3,496	310,156	(11,660.00)
Water Service Order	31,000	19,929	64.29%	(11,071)	13,372	6,557.00
Misc. Revenue	43,299	44,167	102.00%	868	42,760	1,407.00
Interest on Savings	5,000	16,097	0.00%	11,097	6,845	9,252.00
Transfer from General Fund	-	0	0.00%	0	-	-
Capital Closeout	-	51,362	0.00%	51,362	-	51,362.00
Total	4,026,873	3,717,541	92.32%	(309,332)	3,733,299	(15,758.00)
EXPENDITURES						
<i>Operating Expenditures:</i>						
Personal Services	762,296	744,874	97.71%	17,422	675,988	68,886.00
Expenditures	1,566,142	1,000,650	63.89%	565,492	1,185,264	(184,614.00)
Funded Debt	1,307,263	1,292,656	98.88%	14,607	1,333,075	(40,419.00)
Indirect Fringe Transfers to GF	383,537	383,537.00	0.00%	-	381,660	(1,877.00)
Indirect Fringe Transfers OPEB	7,635	7,635.00	0.00%	-	3,475	(4,160.00)
Total	4,026,873	3,429,352	85.16%	597,521	3,579,462	(162,184.00)
OTHER FINANCING TRANSFERS TO WATER CAPITAL						
<i>Other Financing Uses:</i>						
Transfers to Capital Projects / Unbudgeted expense	190,000	190,000	100.00%	-	390,000.00	0.00%
	<u>190,000.00</u>	<u>190,000.00</u>		<u>-</u>	<u>390,000.00</u>	<u>200,000.00</u>
<i>Other Financing Sources:</i>						
Water Surplus to Fund 42	190,000.00	-	-	-	-	-
Water Revenue to General Fund	-	-	-	-	-	-
Total YTD Revenues	4,216,873	3,717,541	88.16%	(499,332)	3,733,299	(15,758.00)
Total YTD Expenditures	4,216,873	3,619,352	85.83%	597,521	3,969,462	(350,110.00)
FUND BALANCE						
		2019				
Undesignated Fund balance		2,425,772				
YTD expenditures (Current Year & FY 18 rollover)		(3,671,576)				
YTD revenues		3,717,541				
Total Fund Balance		<u>2,471,737</u>				

Town of Wayland, Massachusetts
Wastewater Enterprise Fund
Fiscal 2019
June 30, 2019

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
Operating Revenue:						
Penalties and Interest	-	502	0.00%	502	443	59
Wastewater User Charges	283,063	263,079	92.94%	-19,984	202,864	60,215
Llens	-	1,506	0.00%	1,506	3,392	-1,886
Betterments	43,247	22,383	51.76%	-20,864	22,383	0
Betterment Interest	5,256	2,243	42.68%	-3,013	3,363	-1,120
Betterment paid in advance	-	-	0.00%	0	0	0
Unapportioned WW betterment TC	-	54,997	0.00%	54,997	24,336	30,661
Unapportioned WW betterment TC-int	-	2,355	0.00%	2,355	1,065	1,290
WW Betterment TC RE	238,077	187,944	0.00%	-50,133	191,454	-3,510
WW Betterment TC Int	165,506	145,406	0.00%	-20,100	157,457	-12,051
Interest on Savings	-	11,143	0.00%	11,143	6,731	4,412
Misc. revenue	-	6,150	0.00%	6,150	76,977	-70,827
Fund Balance Reserve	60,000	-	0.00%	0	50,085	-50,085
Total	795,149	697,708	87.75%	(37,441)	740,550	(42,842)
Operating Expenditures						
Personal Services	26,500	29,531	0.00%	(3,031)	28,666	865
Expenditures	221,598	178,711	80.65%	42,887	216,589	(37,878)
Funded Debt	452,086	458,103	101.33%	(6,017)	453,920	4,183
Total	700,184	666,345	95.17%	33,839	699,175	(32,830)
Other Financing Sources / (Uses)						
Transfers to General Fund	94,965.00	94,965.00	0.00%	-	-	94,965.00
Total	94,965.00	94,965.00	0.00%	-	-	94,965.00
Total YTD Revenues	795,149	697,708	87.75%	(37,441)	740,550	(42,842)
Total YTD Expenditures	795,149	761,310	95.74%	33,839	699,175	62,135

FUND BALANCE

	2019
Undesignated Fund balance	1,415,975
Current outstanding encumbrances	-
YTD expenditures (Current Year & FY 18 rollover)	(763,898)
YTD revenues	697,708
Undesignated Fund balance-	1,349,785

Town of Wayland, Massachusetts
Major Town Revolving Funds
Comparison Report: Q4 2019 to Q4 2018
June 30, 2019

	24220900 Ambulance Revolving Fund			24484000 Transfer Station Fund			24652000 Recreation Revolving Fund		
	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance
Beginning Fund Balance-7/01/18	570,729	1,070,105	(499,377)	1,952	88,295	(86,333)	587,733	697,608	(109,875)
REVENUE:									
Revenue from services:	744,738	635,117	109,621	367,529	326,067	41,462	-	-	-
Revenue from programs:									
Beach	-	-	-	-	-	-	-	553.00	(553)
Boat Rentals	-	-	-	-	-	-	7,645	6,040.00	1,605
Facility Rentals	-	-	-	-	-	-	19,858	4,911.00	14,947
Snack Bar	-	-	-	-	-	-	10,635	11,476.00	(841)
Beach Other	-	-	-	-	-	-	-	-	0
Day Passes	-	-	-	-	-	-	30,205	20,855.00	9,350
Memberships	-	-	-	-	-	-	70,012	76,065.00	(6,053)
Field Permits	-	-	-	-	-	-	301,302	307,363	(6,061)
Summer Camps	-	-	-	-	-	-	190,125	184,382	5,743
Youth Programs	-	-	-	-	-	-	66,651	69,538	(2,887)
Adult Programs	-	-	-	-	-	-	4,728	2,250	2,478
Lessons	-	-	-	-	-	-	23,277	(8,573)	31,850
Misc revenue	-	-	-	-	-	-	34,744	33,634	1,110
Pre-K Programs	-	-	-	-	-	-	33,980	29,822	4,158
SKI Programs	-	-	-	-	-	-	17,520	15,600	1,920
Seasonal events	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	744,738	635,117	109,621	367,529	326,067	41,462	810,682	753,916	56,766
Total	744,738	635,117	109,621	367,529	326,067	41,462	810,682	753,916	56,766
EXPENDITURES:									
Operating Expenditures									
Personal Services	-	-	-	148,401	151,834	(3,433)	294,913	323,071	(28,158)
Expenses	61,062	74,494.00	(13,432)	149,138	260,565	(111,427)	376,701	511,226	(134,525)
Total	61,062	74,494.00	(13,432)	297,539	412,399	(114,860)	671,614	834,297	(162,683)
Other Financing Sources / (Uses)									
Transfers to Other Funds	690,000	1,060,000	(370,000)	-	-	-	46,849.00	29,495.00	17,354
Total	690,000	1,060,000	(370,000)	-	-	-	46,849.00	29,495.00	17,354
Total YTD Revenues	744,738	635,117	109,621	367,529	326,067	41,462	810,682	753,916	56,766
Total YTD Expenditures	751,062	1,134,494	(383,432)	297,539	412,399	(114,860)	718,463	863,792	(145,329)
Year to date Fund Balance total:									
Beginning Fund Balance-7/01/18	570,729	1,070,105	(499,377)	1,952	88,295	(86,333)	587,733	697,608	(109,875)
Total YTD Revenues	744,738	635,117	109,621	367,529	326,067	41,462	810,682	753,916	56,766
Total YTD Expenditures	751,062	1,134,494	(383,432)	(297,539)	412,399	(709,338)	718,463	863,792	(145,329)
Balance 06/30/19	564,405	570,729	(6,324)	71,953	1,963	(69,980)	679,952	587,732	92,220

DRAFT 11/8 /19
SELECT BOARD/TOWN MANAGER ACT

Special Act of Legislation Creating Select Board/Town Manager Form of Government in the Town of Wayland

[HISTORY: Adopted by the Annual Town Meeting of the Town of Wayland 5-3-2004 by Art.11. Amendments noted where applicable.]

GENERAL REFERENCES

Boards, commissions and committees — See Ch. 6.

Finances — See Ch. 19.

Personnel — See Ch. 43.

Board of Selectmen — See Ch. 58.

Town Administrator – See Ch. 60.

Treasurer and Collector — See Ch. 72.

Director of Public Works – See Ch. 151.

§ 1. The Select Board.

1.1 The Board of Selectmen in the Town of Wayland shall hereafter be known as the Select Board, who shall be vested with all of the powers and duties conferred upon a board of selectmen by any general or special law. All references to the Board of Selectmen contained in the Town Code shall be construed as referring to the Select Board, and all powers and duties conferred upon the Board of Selectmen by the Town Code shall be vested in the Select Board. *(new)*

1.2 The Select Board shall be the chief executive officers of the Town and shall serve as the chief policymaking body of the Town. *(new)*

1.3 The Select Board shall consist of five (5) residents of the Town, elected by ballot, to serve a term of three (3) years. The terms of the members of the Select Board shall be staggered such that one (1) or two (2) members shall be elected each year. *(new)*

1.4 The Select Board shall develop and promulgate policy directives and guidelines which shall be followed by all agencies serving under it and, in conjunction with other elected Town officers and multiple-member bodies, shall develop and promulgate policy guidelines designed to bring the operation of all town agencies into harmony; provided, however, nothing in this section shall authorize any member of the Select Board or a majority of such members to become involved in the day-to-day administration of a town agency. *(new)*

1.5 The Select Board shall cause the by-laws, rules and regulations of the Town to be enforced. *(new)*

1.6 The Select Board shall appoint a Town Manager, Town Counsel, independent auditor and any other boards, committees, and commissions according to Town Code, statute or any special act. The Select Board shall also appoint any other multi-member boards for whom no other method of appointment is provided by Town Code, statute or special act. *(new)*

1.7 The Select Board shall have full authority as agents of the Town to employ counsel to commence, prosecute and defend suits in the name of the Town, unless otherwise especially ordered by vote of the Town. Said authority shall not extend to employing counsel to the School Committee. *(in current Code, Section 58-1)*

1.8 The Select Board shall have the authority to declare a state of emergency in the Town of Wayland upon the occurrence of any disaster, catastrophe, fire, flood, earthquake, storm or other natural calamity. Any state of emergency proclaimed by the Select Board shall, unless sooner terminated by proclamation of the Select Board, terminate five days from the day it takes effect. *(in current Code, Section 58-3)*

1.9 The Select Board shall cause an adequate supply of the full Town report to be available in the Town offices at Wayland Center and in the public library in Wayland Center from which to furnish a copy to any interested person, and it shall cause the warrant and Finance Committee's report with recommendations to be served as provided in Section 36-2 of the Town Code. *(in current Code, Section 58-2)*

1.10 The Select Board shall have full authority to establish rules and regulations, binding upon all boards, commissions, committees, councils, authorities, officials and employees of the Town of Wayland, governing the use, marking, record-keeping, maintenance and reporting requirements pertaining to Town-owned vehicles and reimbursement for the use of privately owned vehicles by employees and officials while on Town business. *(modified from current Code, Section 58-4)*

§ 2. Appointment and qualifications of Town Manager.

2.1 The Select Board, by an affirmative vote of at least four (4) members, may appoint a Town Manager for a term of years as the Select Board deems to be in the best interests of the Town. The Town Manager shall receive such aggregate compensation and benefits, not exceeding the amount appropriated, as the Select Board may determine. The Select Board may, but is not required to, establish a written employment contract with the Town Manager pursuant to Massachusetts General Laws Chapter 41, Section 108N, to provide for the salary, fringe benefits, and other conditions of employment. The Town Manager position shall be a non-union position. *(modified from current Code)*

2.2 The Town Manager shall be appointed on the basis of educational, management and administrative qualifications and experience, including at least a bachelor's degree in a related field of study from an accredited four-year college or university. The Town Manager shall have considerable professional experience, consisting of compensated service in municipal administration or an equivalent combination of education and business management experience. *(in current Code)*

2.3 The Town Manager shall devote full-time to the responsibilities of the office. The Town Manager shall hold no elective Wayland Town office. The Town Manager may be appointed by the Select Board to any other compatible Town office or position, but he/she shall engage in no other business or occupation without advance written authorization by the Select Board. *(in current Code)*

§ 3. Authority and responsibilities of Town Manager.

3.1 Administrative Authority and Responsibilities

- a. The Town Manager shall be the chief administrative and operating officer of the Town. *(new)*
- b. The Town Manager shall be responsible for managing, supervising and executing all of the activities noted in this Act, the Town Manager's job description, and any other duties assigned to the Town Manager by the Select Board or in compliance with federal and state law and the Town Code and Town policies. *(in current Code)*
- c. The Town Manager 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. *(in current Code)*
- d. The Town Manager shall ensure that all Town departments, boards, commissions and committees comply with the Town's financial, personnel and legal policies and procedures, as well as all Town Meeting votes, Town Code, federal and state law. *(modified from current Code)*
- e. The Town Manager shall be responsible for overseeing, coordinating, and making recommendations that may impact multiple Town boards and committees, broadly or in detail, regarding Town financial, personnel and legal activities. *(in current Code)*
- f. The Town Manager shall be responsible for the management of all financial, administrative and operational affairs of the Town and Town departments, including the Police and Fire Departments and all boards, commissions and committees but excluding the School Department, provided, however, that all boards, commissions and committees shall continue to exercise permitting and/or policy-making authority as provided in state law. *(modified from current Code)*
- g. The Town Manager shall understand and have a working knowledge of the statutory authority and responsibility held by department heads and elected and appointed boards, commissions and committees so s/he can effectively support these officers in the execution of their duties. Unless expressly stated herein, nothing in this Act is intended to reassign policy-making or permit granting statutory authority of any department head or any elected or appointed board, commission or committee to the Town Manager. *(modified from current Code)*
- h. With respect to Town policies and programs that impact multiple areas of Town government, the Town Manager shall work with all elected and appointed boards, commissions and committees and Town department heads, be responsible for ensuring there is appropriate administration and coordination both (i) in the implementation and on-going adherence to Town policies; and (ii) in the

development and execution of such policies and programs. *(modified from current Code)*

- i. With respect to the development, implementation and execution of policies and programs affecting various Town departments, the Town Manager shall:
 - i) Coordinate the setting of priorities with the rest of the Town government;
 - ii) Communicate activities, including projects, plans and studies, so that necessary input is received from all areas of Town government that should be involved in those initiatives; and
 - iii) Coordinate efforts so that cross-functional services to residents and others are effectively and consistently delivered. *(in current Code)*

- j. With the exception of the School Department and Library, and except as otherwise provided in the Town Code or Chapter 347 of the Acts of 2008, to streamline services, the Town Manager may create a new department, may reorganize, eliminate or consolidate Town departments or functions, in whole or in part, and may assign functions of one department to another department, subject to the approval of the Select Board. *(new)*

- k. The Town Manager is designated as the Town's Records Access Officer under the Public Records statute. The Town Manager shall, directly or through the Town's various departments, boards, commissions and committees, provide for the preparation, filing and maintenance of all records and reports on behalf of the Town. *(modified from current Code)*

- l. The Town Manager oversees crisis intervention in emergency situations, working with other key Town department heads, and addresses any systemic problems impacting multiple areas of the Town as they arise. The Town Manager shall ensure priority items are properly attended to and bring concerns about problem resolution to related boards, commissions and committees, and ultimately, to the Select Board for assistance in resolution, if necessary. *(in current Code)*

3.2 Financial Authority and Responsibilities

- a. The Town Manager shall be the chief financial officer of the Town. *(new)*

- b. The Town Manager shall initiate, draft and have general oversight of the process of preparing the Town's annual operating and capital budgets for submission to the Finance Committee. To assist the Town Manager in preparing the proposed annual operating and capital budgets, all department heads, boards, commissions and committees of the Town, including the School Department, shall furnish all relevant information and submit to the Town Manager, in writing and in such form as the Town Manager shall prescribe, a detailed estimate of the appropriations required and available funds. *(new)*

- c. The Town Manager shall draft and update a five-year capital budget for all Town departments for submission to the Finance Committee. *(new)*

- d. The Town Manager shall work with the Finance Director and Finance Committee to:
 - i) Develop long-term financial strategies addressing operational and capital financial needs of the Town;
 - ii) Establish set budgetary guidelines to be used in the development of annual budgets;
 - iii) Review all operating and capital budgets of all Town departments and make recommendations to the affected boards, commissions and committees and to the Finance Committee about priorities important to budget development; and
 - iv) Evaluate actual expenditures and receipts against budgets and coordinate with affected department heads, boards, commissions and committees the development of plans to manage to the budget or obtain Finance Committee approval for Reserve Fund transfers, in advance of spending, when possible. *(in current Code)*
- e. The Town Manager shall serve as the Town's chief procurement officer pursuant to state and federal law and shall ensure that all Town departments comply with applicable procurement laws. The Town Manager may, in his or her discretion, delegate any procurement responsibilities. *(modified from current Code)*
- f. Unless any statute or special act provides to the contrary, the Town Manager shall be authorized to execute all grant applications and shall award and execute all contracts binding the Town up to a set amount to be established by policy set by the Select Board. *(new)*

3.3 Personnel Authority and Responsibilities

- a. Department Heads: Except as expressly provided herein, the Town Manager shall appoint on the basis of merit and fitness alone, all department heads or similar positions, in consultation with the respective boards, commissions and committees that the Department Heads or similar positions support and in compliance with any applicable provision of a collective bargaining agreement, with the exception of the School Department and Library. *(modified from current Code)*
- b. Department Employees (subordinate to Department Head or similar position): The Town Manager shall ultimately be responsible for appointing subordinates to Department Heads or similar positions. Unless otherwise provided by the terms of an applicable collective bargaining agreement, the Department Head or similar position may, with the consent of the Town Manager or his or her designee, appoint on the basis of merit and fitness alone, all subordinate employees of each Town department, with the exception of the School Department. *(modified from current Code)*
- c. Unless otherwise provided under this Act, the Town Manager shall be responsible for appointing all other appointed officers or employees for whom no other method of appointment is provided by the Town Code or other special act. *(new)*

- d. Discipline and Removal for Cause: The Town Manager may, for cause, discipline or remove any department head or similar position, with the exception of the School Department and Library Director, and shall, in consultation with the applicable Department Head or similar position, discipline or remove all subordinate employees of each Town department, with the exception of the School Department. *(new)*
- e. The Town Manager shall appoint, on the basis of merit and fitness alone, with ratification by a vote of at least three members of the Select Board, and evaluate, discipline and, for cause, remove, without the ratification of the Select Board:
 - i) A Police Chief;
 - ii) A Fire Chief;
 - iii) A Finance Director; and *(modified from current Code)*
 - iv) A Town Clerk. *(new)*
- f. In the event of a vacancy, disability or absence greater than thirty (30) days, of any department head or any position appointed by the Town Manager, the Town Manager may appoint someone to serve in an acting or interim capacity. *(new)*
- g. Working with the Town's Human Resource Department, the Town Manager shall be responsible for the daily administration of the Town-wide personnel system, including the maintenance of personnel records and the enforcement of personnel policies, rules and regulations and managing personnel costs to ensure maximum efficiency and fairness across Town departments. *(in current Code)*
- h. Evaluations: The Town Manager may develop a performance evaluation process and establish performance standards not inconsistent with any terms of any collective bargaining agreement. *(new)* The Town Manager shall be responsible for the annual evaluation of job performance of all Town department heads, including the Town Clerk and other positions appointed by the Town Manager but excluding the School Department and Library Director, and may incorporate any input or recommendations received from any elected or appointed board, commission or committee served by such department heads. Evaluation of the Library Director shall include input of the Town Manager. The Town Manager shall be responsible for ensuring the completion of annual evaluations of the job performance of subordinate Town employees, excluding those of the School Department. *(modified from current Code)*
- i. The Town Manager shall serve as the agent of the Select Board and negotiate collective bargaining agreements on behalf of the Select Board in accordance with General Laws Chapter 150E, provided, however, that such agreements shall be subject to ratification by the Select Board and subject to funding by Town Meeting. The Town Manager may appoint confidential staff to assist with collective bargaining. *(new)*

3.4 Facilities/Property Authority and Responsibilities

- a. Except as otherwise provided in Chapter 347 of the Acts of 2008, the Town Manager shall be responsible for the construction, reconstruction, restoration, rehabilitation, repair and maintenance of all Town buildings and all Town real and personal property, and information technology and infrastructure. Nothing in this provision shall be construed as conferring any authority upon the Town Manager to have access to information that is otherwise unauthorized under state law. *(new)*
- b. The Town Manager shall, directly or through the Town's various departments, boards, commissions and committees, maintain an inventory of all Town-owned real and personal property. *(in current Code)*

3.5 Transitional Authority and Responsibilities *(all new)*

- a. With the enactment of this Act by the General Court, Chapter 320 of the Acts of 2004, An Act Relative to the Position of Town Administrator in the Town of Wayland, shall be repealed.
- b. Following the enactment of this Act, the Select Board shall appoint a Town Manager, and if the Select Board so chooses, the incumbent Town Administrator may be appointed Town Manager.
- c. Following the enactment of this Act by the General Court, any reference to the Town Administrator existing in any provision of the Town Code or any other special act shall be construed as referring to the Town Manager. All powers and duties conferred upon the Town Administrator by the Town Code or other special act shall be vested in the Town Manager, unless otherwise provided in this Act.
- d. Following the enactment of this Act by the General Court, Sections 58 and 60 of the Town Code shall be repealed and of no effect.

§ 4. Removal of the Town Manager.

The Town Manager may be removed by an affirmative vote of at least four (4) members of the Select Board in accordance with the provisions of the Town Manager's contract. *(modified from current Code)*

§ 5. Acting Town Manager.

If the Town Manager shall be absent from his/her office for up to fourteen (14) days, the Town Manager may designate a qualified person to serve as the Acting Town Manager and to perform the duties of the Office of the Town Manager during this period of absence. In the event the office of Town Manager shall be vacant for more than fourteen (14) days, the Select Board may appoint a qualified person to serve as the Acting Town Manager and to perform the duties of the Office of the Town Manager during the period of any vacancy caused by the Town Manager's absence, illness,

suspensions, removal or resignation. The appointment by the Select Board shall be for a period not to exceed six months, but such appointment may be extended by an additional two months by majority vote of the Select Board. *(modified from current Code)*

§ 6. Town Clerk To Become Appointed Position. *(new)*

6.1 Upon the effective date of this Act, the position of Town Clerk shall cease to be elected and shall become a position appointed by the Town Manager pursuant to Sections 3.3.e and 6 of this Act.

6.2 The incumbent in the office of Town Clerk shall continue to serve until the expiration of the term for which elected as Town Clerk, and at the expiration of that term, a Town Clerk shall be appointed by the Town Manager as provided in Section 3 of this Act. If the incumbent in the office of Town Clerk vacates said office prior to the expiration of the term for which the Town Clerk was elected, the office of Town Clerk shall cease to be an elected position and shall be appointed by the Town Manager as provided in Section 3 of this Act.

§ 7. Conflict with Other Acts or Town Code.

In the event that there is a conflict between any provision of this Act and any provision of the Town Code or other special act pertaining to the Town of Wayland, this Act shall prevail.

§ 8. Time for Taking Effect. *(new)*

This Act shall take effect upon its passage by the General Court.

SELECT BOARD/TOWN MANAGER ACT
Questions/comments raised at presentations
(updated 11/8/19)

Finance Committee

July 8, 2019

1. What do we envision as the organization chart for Wayland?
2. With depth in the chart, will there be additional employees?
3. What is the process to get to an org chart?
4. What is the cost of this act?
5. What are the checks and balances around the TM being the CFO? Are there internal controls? Control could be a whole slide.
6. Can we see a red-lined version of Chapter 60 to see what exactly is changing?
7. Why does current code not allow for a less horizontal structure?
8. The language around “capital budget” uses the word “prepare” in reference to the TM. Is there a different word we could use so that it is not confused with Chapter 19 language about the Fincom’s responsibility?
9. The 2020 budget process was an improvement. It is good to receive the “product” and then analyze it.
10. After the capital budget is put together by staff, does it go to the BoS before the Fincom?

Board of Library Trustees

July 17, 2019

1. Attendees expressed concern with
 - Hiring process – Library Director should be able to hire without TA’s office; slows down process.
 - Contracts/procurement – works better when Library Director does this for Library; no need to involve TAs office; slows down process.
2. Library Trustees have legal right to hire/fire Library Director. Trustees remain uncomfortable that this was sufficient if there was a change in management.
3. Concern that the TM could impact Library programs if there was overlap with other Town departments (Schools, Wayland Community Program, CoA).
4. How would Facilities and IT (as examples) projects/concerns work under the TM Special Act? Who would they call? Would they be given less priority/access?
5. Looking for recognition that the Trustees set policy, oversee library management and operations.
6. Expressed concern with section 3.1i – where TM coordinates setting priorities (*in current Code*).
7. Trustees asked that the Library Director be the procurement officer for Library needs and only work with TA’s office if needed.
8. Hiring was discussed again: complaint about not having replacement staff overlap with prior staff and differentiating between hiring responsibility for Director, union staff and non-union staff.
9. Generally, Trustees were supportive of professionalizing the management structure. However, they want the Library protected.

Community Forum

July 17, 2019

Two attendees

1. Flat organization is better for creativity; deep organization is better for efficiency.
2. 5-15 direct reports is standard rule of thumb in business.
3. Are there checks and balances for the person at the top? If we have the wrong person then things can go bad.
4. By including the schools in the analogy to a \$90 million town, we weaken our argument.
5. What would have happened to OPEB, High School Building Committee under this proposed act?
6. Is there too much power vested in the TM? What if there is the wrong person at the top. What are the checks and balances?
7. TM Act undermines department head's role with staff.
8. The act is too focused on process.
9. The Paine estate is an example of a lost opportunity to develop something special in Wayland.
10. We need hard facts that monetize the savings.
11. Is there more we can do with the current structure?

School Committee

July 22, 2019

1. What is the procedure for Facilities?
2. The capital backlog results in delays with associated costs. How does this act help?

Board of Assessors

July 22, 2019

1. The language regarding authority on hiring and the evaluation process needs to be strengthened for boards.
2. Why do we not show the future organization chart for Wayland?

Council on Aging Board

July 23, 2019

1. Who determines the organization of the Town if the special Act passes Town Meeting?
2. Is there a head for the various department groupings?
3. Why are there no structural recommendations being made? This seems presumptuous.
4. Why is the library separate?
5. There was also concern about who has input into and who signs contracts.

Community Forum

July 23, 2019

Five attendees

1. How are boards changing under the Act?
2. Regarding procurement, what kind of knowledge does the BoS have on the contractor?
3. Why are we not reducing the number of committees?
4. Can you measure the value of employee time in this inefficient structure?
5. Who would want the job of Town Manager? There is a huge liability that falls to the TM.
6. How can the Town Manager possibly know and manage the intricacies of every department?
7. Why are department heads in a union? Can we change that?

Community Forum

July 27, 2019

No one attended

Community Forum

August 6, 2019

Five attendees

1. Why not name "Select Board" something else? Perhaps Executive Board or Town Council.
2. How does delegation of financial authority work?
3. Should there be someone like an HR Director who handles personnel?
4. Does TM become referee if Dept. Head and Board disagree?
5. What does Finance Committee do? There is a perception that Town Employees should not do capital. Shouldn't capital priorities be set by elected/appointed officials?
6. What is definition of authority, responsibility, oversight?
7. Should Finance Committee be appointed by a hybrid committee including the Moderator, as suggested by Collins? Concern about separation of powers and checks and balances.
8. Would the SB/TM Act make it easier to reduce the number of articles at Town Meeting?
9. (See G. Slep's edited special act.)

Community Forum

August 14, 2019

Three attendees

1. What is impact on committees without staff? Why do some committees have no staff? Please don't forget to include these committees in administrative training.
2. We need an apprentice program for committees – requirements, time, expertise, role of volunteers, etc. Help volunteers come up through the ranks.
3. Culture change takes many years.
4. Committees generate great ideas, but those who are going to do the work (staff) must be involved.
5. Suggest we talk more about effective, smarter town government, not more efficient.

6. What are the checks and balances regarding TM, Finance Committee? What is the role of the Finance Committee?
7. Will all department groupings have a staff manager?
8. Does this act assume job descriptions will be updated?
9. What are the drivers that the SB/TM Act has to please the public? What is the TM's motivation to serve the public? Do we need an ombudsman?
10. Will department heads be motivated to work with committees?
11. Will TM sit in on School negotiations?
12. How does hiring work? TM might sign contracts, but staff knows what they need in specific departments.
13. Does TM have an impossible job?
14. Prefer Executive Board to Select Board. Does the state require the term "Selectmen" or "Select Board"?
15. If board member and staff have a difference of opinion, do they go to the TM for resolution? (same question by same person at other sessions)
16. Who can request legal counsel? TA or TM controls access. If denied, is there an appeal process?
17. If not much changes, why are we doing this?

Conservation Commission

August 15, 2019

1. What is driving this proposal? Are there metrics other than just saying other towns do it differently?
2. How do boards coordinate with each other? Will this act improve inter-board coordination?
3. Act does not state number of selectmen. It should.

Community Forum

August 22, 2019

Three attendees

1. What does "oversee emergency situations" mean? Should it say something like "management oversight"?
2. Should there be some language that allows board participation in hiring, firing, etc.?
3. If departments are not operating correctly, where does the buck stop?
4. How does the Act change what committees do?
5. What about volunteer boards that do not have an employee? Some towns have a paid employee to help the Historic Commission, for example.

Personnel Board

August 28, 2019

1. The Board agreed that the TM should be responsible for negotiations. They are happy to consult as needed or to attend sessions if requested.
2. Members expressed interest in working on salary and wage studies and larger HR issues.

3. Members asked if the Personnel Board could be dissolved (in favor of that) and whether they could be a working group appointed by the TA or TM.
4. They supported the concept of regular employee reviews with standard form and content.
5. They supported consistent hiring practices and HR oversight of compliance issues.
6. The Board discussed the word responsible.
7. One member expressed concern about the apparent concentration of responsibilities and wanted to understand the checks and balances on the TM position.

Affordable Housing Trust

September 4, 2019

1. How this works depends on the people in power/authority.
2. Hierarchical structure can create bottlenecks if funneled through a single person.
3. New procurement process causes delay.
4. It appears that TM has to do everything. What does accountable vs. responsible mean – doing the work vs. making sure work gets done?
5. How do we “work the system”? Currently if someone does not get a response to a request from the department head, s/he would go to a board member. Would one now go to the TM?
6. Who is TM accountable to? Only the BoS? What about the public?
7. Would the TM be able to approve warrants so that bills get paid sooner? Should there be a dollar threshold?
8. Is the Selectmen/Finance role clear?
9. Did the current TA have involvement in shaping the special act?

Board of Public Works

October 1, 2019

1. Why are we doing this now? Give examples of why we are moving forward.
2. Will this make a financial difference for the Town? (procurement examples)
3. Need to understand the \$ and staff reductions; facts, figures, performance metrics; not just examples.
4. Can we get examples of savings from other towns? Can we get metrics on savings?
5. Surveyor is not a department head; need to adjust slides.
6. Clarify Section 3.3c vs. Section 7; consider adding language to include “ratification” of hiring. If intent is to keep language as in Chp. 151, Section 3.3c needs editing to reflect that.
7. What does IT do for DPW; Onsite and outside services.
8. Are any by-laws to be updated? How does MOU fit with the Special Act? Resolve any conflicts. (*MOU to be reviewed annually; perhaps do that now.*)
9. MOU was drafted because there was concern with sole authority in one position. Are we moving back to that model with this Act?
10. TA’s focus on financial situations and the analysis has been good on the Transfer Station.
11. Centralization leads to bottlenecks. AMR is way off schedule/timing.
12. Define policy.
13. Interpretation of language/words will lead to defeat; define “responsible”.
14. Involve Board in evaluation, Sec. 3.3j.
15. Language in 3.3a should match Chp. 151.

16. How will the budget process work if there are changes to what the Board approves, especially capital? (*Changes would be reported through the Director as they are now.*)
17. Allow for access/direct line for boards and staff to the TA for whistle blower type situations.

Youth Advisory Committee

October 4, 2019

1. Have any of the three historical recommendations been voted on?
2. How is authority established?
3. Can we clarify “advisory”?
4. Does this act change the responsibility of the Personnel Board?
5. Does YAC make all decisions today? No
6. It appears that we are trying to standardize protocol around hiring.
7. Include a provision about how to protect hiring such as “with respect to existing contracts and policy”.
8. What does it mean that TM oversees administration and operations?
9. What is the benefit to citizens of the act? Examples of saving \$ or time?
10. What is the financial impact?
11. YAC does not oversee administration. YAC recommends policy; does not make policy. Look back at charge establishing Youth and Family Services from 1974. Perhaps it’s time to update it.
12. Will this change shorten the time it takes to get approval for staff hours? Getting in front of the Personnel Board can take a long time. Is this an example of improvement to the process?

Board of Health

October 7, 2019

1. Why is it difficult to hire a Town Administrator?
2. Who would the Town Manager report to? Can’t we just keep the TA position?
3. Is the relationship between the Finance Committee and Board of Selectmen changing?
4. Why not fix bits and pieces instead of setting up a whole new position?
5. What does it mean that the Town Manager “oversees” administration and operations?
6. Would this change improve the process at Town Meeting where there is often a discrepancy between the BoS and Fincom’s positions on articles?
7. The previous TA had a lot of experience and made suggestions that the BoS didn’t like. (?) Success will depend on personality of TM.
8. Will the BoS conduct a search for the new position? Think it’s important given the changes to make sure the best person is in the position.
9. Why are projects approved at Town Meeting not done right away? A couple of years ago money was approved to hook up the Library to the WW plant in the Town Center. Why is that not done? There should be funds identified and prioritized.
10. Will we initially see more bottlenecks? Don’t see this change as more efficient.
11. The DPW manager spends half his time on contracts. Contractors haven’t been paid. Depends on people, not organization.
12. Something happened last year that slowed down the process for reimbursement. Need staff to move things along relative to procurement, reimbursement. Need efficiencies.

13. Is there a way to analyze success after the new structure is implemented? Pick 3-5 measures. Perhaps Collins Center has a suggestion for measurement of outcome.
14. If the department head decides to rule against issuing a permit for good reason, will there be political pressure from the new executive to intervene?
15. Who does Board go to if there is disagreement between TM and dept. head or board on budget?
16. How will the Board of Health be included in selection of a director or staff?
17. Need to understand what policy implementation compared with TM oversight means.

Wastewater Management District Commission October 9, 2019

1. Why not recommend an organizational structure?
2. Where would WWMDC fall?
3. Why not do a Charter?
4. Are other committees impacted?
5. What if TM recommends hiring/combining staff and WWMDC cannot afford it? Who has final say?
6. What if they cannot get financial information?
7. If they have a Facilities question, whom do they call?
8. Who will be in charge of facility maintenance and deciding what goes into the capital plan? What if they cannot afford it?
9. What is policy? How do you know if a board goes beyond policy?
10. WWMDC has the authority to hire an executive director (by statute). Would that change?
11. The Town Manager will see that work is executed correctly. TM is responsible for seeing that it is executed.
12. Consolidation may give WWMDC more support from other departments – working as part of a team, rather than alone.

Energy & Climate Committee

October 16, 2019

1. What is the timing and the quantum of vote? Where do we hope to end up with a strengthened managerial position?
2. The Town works very well because of the “secret sauce” (well-educated volunteers). Many volunteers had/have advanced degrees, and in some cases are more highly skilled than the department heads. A huge amount of work is done by volunteers. While it is not like 40 years ago, because more women are working, I worry about the impact of the special act on the motivation of volunteers. The current TA is uniquely qualified.
3. Will the Special Act change how the town is financially managed? Will we still have to go to Town Meeting and vote on budgets?

Planning Board

October 17, 2019

1. Why is it difficult to appoint volunteers?
2. Does the Aaa bond rating relate to this act? Did Moody’s write about this in their statement?

3. Does the method by which other communities strengthened their organization (Charter, Town by-law, Special Act) relate to the strength of the Town Manager?
4. Can any of these changes take place without this act?
5. What is the quantum of vote?
6. Isn't the Capital Budget already under the TA?
7. Does this act require new staff?
8. What is the definition of authority, responsibility? Include specific "under this authority" statements in the code.
9. Is there a reference to existing code regarding the Town Clerk?
10. Will pieces of this act be included in other parts of the code? (Personnel, Finance, BoS)
11. It would be helpful to see a redlined version of current code.
12. Many towns have a Land Use Department with Planning, Zoning, Conservation.
13. Flexibility to define departments seems vague. Who will have authority to create departments. Who decides on new positions?
14. Section 3.1.e structural questions are very important. How will this play out?
15. How down in the weeds would the Town Manager get in the plans laid out by a board?
16. Does this improve the setting of priorities as a town? Is the Rte. 20 corridor a good example of where we need coordination?

Recreation Commission

October 21, 2019

1. What kind of pushback have you gotten to the Special Act and why?
2. It is difficult to get things accomplished; would passage of the Special Act improve that?
3. Will this solve problems or are you trying to keep up with peer towns? Is this like a mayor? How long have Sudbury and Weston had Town Managers?
4. The sequence of doing things always seems off. Conservation, Planning Board, Permanent Municipal Building Committee are all weighing in on a project, sometimes at odds. Two or three citizens present information to a board and each board hires a consultant.
5. There is concern about the pushback authority of the Town Manager over the Recreation Director and the Board. What happens if the board and the TM disagree over whom to hire or over a policy direction of the board? It is difficult for the Recreation Director to report to both the board and the TM.
6. What will the new organization chart look like? It needs to be spelled out.
7. How will the Special Act improve a board's ability to accomplish its work and how will the relationship of the triangle (board, department head, and TM) really work. Perhaps it needs to be made more apparent that in order to change from our linear org chart to a more compact one, some departments may be grouped together under one department head as was done with the DPW.

Zoning Board of Appeals

October 22, 2019

1. Why is the Library not also under the Town Manager? Is there an explicit law giving the Library independence?
2. There are deficiencies in a fragmented organization. This is 100% the right thing to do.
3. The lack of coordination makes us look amateurish.

4. If an employee has a problem, s/he has a union to grieve the issue. How does a board resolve a disagreement? If the ZBA wants counsel and the TM does not agree, is there a way to work on internal disputes? Should there be an ombudsman?
5. Does this save money? Will this act result in added staff? Less staff?
6. The ZBA is the victim of poorly thought out large project applications. Loker field project is an example. Will this Act improve coordination of all participating departments/boards to figure out a strategy and bring forward better projects? Will the TM channel the projects to the right regulatory body?
7. It will help if you can clarify what the organization will look like. (public comment)
8. Will the TM be able to hire new categories of employees? (public comment)
9. Will the Town hire someone who knows how to run projects, such as a project manager. Perhaps this can be shared with Sudbury. (public comment)
10. Who sets priority of budget items? (public comment)

11/12/19

Re: 5400.58-8-Wayland Community Center Cost Estimate -11.12.2019-D revised

The following is a revised summary of the projected construction costs for proposed new Wayland Community Center, at a site as yet undetermined. The original itemized estimate by D. G. Jones International has been increased by adding 5% per year increasing the overall cost per square foot from \$360 to \$400. The cost numbers include building cost projected to the construction period ending in June of 2021 that includes site development cost for a new parking lot for 100 cars. On 9/3/19, the CoA revised the gross area for the proposed new building to a 14,000 SF minimum in order to include the art center spaces lost.

COST SUMMARY

The following is a summary of costs that may be anticipated for the bidding, design and construction of the new Community Center at a different site in Wayland. The Wayland Energy Committee has recommended designing a Net Zero Energy building. Therefore, the following numbers should be used for funding the project:

Building & Site cost with O, H & P, etc.

Subtotal

Inflation **June 2021**

Total **\$400/SF not including land cost** \$5,600,000

The following is a summary of additional project development costs that may be anticipated for the bidding, design and construction of the new Community Center in Wayland.

*Architectural Design fee @8.5%	\$ 476,000.
HAZMAT testing /reporting	\$ 0.
System commissioning	\$ 80,000.
FF&E, interior design & selection fee	\$ 28,000.
*Design contingency	\$ 30,000.
Misc. testing during construction	\$ 45,000.
*Printing, etc. expenses @ 10% of Design fee	\$ 50,000.
Furniture, fixtures, office equipment	\$ 280,000.
*Kitchen equipment, including design fee	\$ 90,000.
Clerk of the Works	\$ 80,000.
*Owner's Project Manager	\$ 168,000.
*Addtl. provision for ConCom Review	\$ 0.

Subtotal \$ 1,327,000.

Total Building/Site Cost \$6,927,000.

* Indicates items or portions of items needed for spring town meeting request as follows:

- Request funding sufficient to take the project through the bid phase, i.e. 80% of design fee \$381,000 at Spring 2020 ATM.
- Design contingency \$25,000
- Printing cost \$40,000
- Kitchen Design \$9,000
- OPM (Design/Bid Phase) \$45,000
- ConCom Engineering \$0

Total \$500,000

The new 2020 ATM request will be to increase the amount from \$470K previously approved to \$500K, but at a different site.

Note that the existing approved funding of approximately \$88,000 for the CoA/CCAC Study is already committed to environmental testing, etc. at the municipal pad. However, the current unspent balance left from those tasks may be requested at ATM to be transferred to the services of an Owner's Project Manager and printing costs during the next period at a different site. Alternatively, this money may be reserved for testing related to the eventual acquisition of the municipal pad.