

Board of Assessors  
Meeting: November 5, 2012  
Wayland Town Building

Meeting called to order by Vice-Chair Susan Rufo at 7:10 pm

Present: Members: Vice-Chair Susan Rufo, Jayson Brodie, Molly Upton  
Staff: Director Ellen Brideau  
Public: No Public in Attendance

**Review of Minutes from October 2, 2012.**

Motion to accept by J Brodie, seconded by M Upton. Vote to accept J Brodie, M Upton, S Rufo

**Correspondence:** Memo from FinCom to All Department Heads, Boards and Commission  
FY 2014 Budget Guidelines

**Documents for BoA Signature:**

October 2012 Excise Abatements = \$5,363.62

Motion to approve by J Brodie, seconded by M Upton. Vote unanimous

Motor Vehicle 4<sup>th</sup> Commitment 2012 = \$94,946.80

Motion to approve by J Brodie, seconded by M Upton. Vote unanimous

Motor Vehicle 5<sup>th</sup> Commitment 2012 = \$51,880.63

Motion to approve by J Brodie, seconded by M Upton. Vote unanimous

Motor Vehicle 10<sup>th</sup> Commitment 2011 = \$7.71

Motion to approve by J Brodie, seconded by M Upton. Vote unanimous

Three Circuit Breaker Applications

Motion to approve by J Brodie, seconded by M Upton. Vote by unanimous by signature

**Monthly Activity Report by Director Brideau – deferred**

**FY13 Interim Valuation:** Impact Notices were sent out notifying residents of their new property assessments for Fiscal Year 2013. As a result, 24 hearings were held with staff members, of which 15 follow-up property visits were initiated. No major issues were found. There was little to no impact of follow-up related to Hurricane Sandy.

Concerns related to NStar tree issues in the Meadowview area will be reviewed for sale generated potential adjustments in the future.

Finalized Valuation Model is fine. Subject sales underwent numerous reviews and is ready for submission to DOR. Data is well within standards. J Brodie made a motion to “Authorize Director Brideau to enter data into Gateway system and sign on behalf of the Board of Assessors.” Seconded by M Upton. Vote unanimous.

Classification Hearing to be held with the Board of Selectmen is scheduled for December 10<sup>th</sup>. BoA requested that Director Brideau inquire with the Town Administrator concerning a joint Meeting with the Selectmen, FinCom and the Board of Assessors related to the Overlay. Director also to follow-up with Cherry Carlson, FinCom liaison to the BoA, if the FinCom is studying the issue of split rate for the classification hearing?

**FY14 Budget.** Budget was reviewed by Director and BoA members. Further review will be completed by Director and S. Rufo for submission.

**Topics not anticipated within 48 hours.** None

**Thoughts and concerns from BOA members.** None

Motion to adjourn at 8:20pm by J. Brodie, seconded by M Upton. Vote unanimous.

Respectfully submitted,

  
Susan Rufo



**Town of Wayland**  
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**OFFICE STAFF**

Ellen M. Brideau, MAA Director of Assessing  
Denise Ellis, Assistant Assessor  
Jessica Marchant, Administrative Assessor  
Savitri Ramgoolam, Department Assistant

**BOARD OF ASSESSORS**

Bruce Cummings, Chair  
Susan M. Rufo, Vice Chair  
Jayson Brodie  
Molly Upton  
Zachariah L. Ventress

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Ellen*  
**SUBJECT:** FY'12 CIRCUIT BREAKER APPLICATIONS  
**DATE:** 11/5/2012

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I have reviewed the following three Circuit Breaker Applications and recommend approval:

Map-Lot	Last Name	First Name	No.	Street
45-043A	CAMPBELL	MARY ROSE	14	INDIAN DAWN
48-084	LARSEN	EDWIN & BETTY	40	AQUEDUCT RD
34-044	ROSENBERG	HAROLD & JUDITH LINN	37	FORTY ACRES DR

*Jayson Brodie 11/5/12*  
*Molly Upton*  
*Susan M. Rufo*



## MEMORANDUM

**TO:** All Department Heads, Boards, and Commissions

**FROM:** William Steinberg  
Finance Committee

**DATE:** October 4, 2012

**SUBJECT:** FY 2014 Budget Guidelines

The Finance Committee has approved the FY 2014 operating and capital Budget Guidelines. In addition, the Finance Committee has approved a new Budget Preparation and Review Policy requiring revenue estimates and informational narratives to support your budget requests. This new Policy is attached for your reference and available online.

The Finance Committee and the Town Administrator are available to assist with explaining the budget process. Please contact your Finance Committee liaison with questions (list attached).

### Three key financial points:

- For the operating budget, the Finance Committee anticipates funding a portion of the gap between anticipated revenues and estimated expenditures with free cash to mitigate the increase in the tax levy.
- The Finance Committee is asking for two operating budget submissions – one with level services (after being adjusted for steps and lanes, settled contracts and utility changes) and one with a reduction of approximately 10% to help mitigate the potential tax impact for residents. If this second budget, or parts of it, is implemented, the Finance Committee plans to suggest appropriate and potentially variable reductions across the municipal and school budgets to achieve the necessary reductions, not a flat percentage from each budget.
- The Finance Committee plans to use free cash to supplement the capital budget again this year. We will look to fund one-time projects with cash to ease the tax impact of needed projects.

### FY2014 Budget Guideline

**FY2014 Operating Budget Request #1:** Operating budget requests are to be at level service with FY2013 for the upcoming fiscal year excluding utility related accounts and settled labor contracts, including step/lane increases. Specifically:

**Salary Items:** Salary items should include any step/lane increases due during the upcoming fiscal year and any COLAs in settled contracts. Any proposed changes in personnel should be discussed with the Personnel Board prior to inclusion in your FY14 budget.

**Non-salary Items:** All non-salary items should remain the same except the utility and gas accounts. These accounts should be budgeted at the amounts anticipated to provide such services during FY14. In addition all PC's and related computer equipment should again be included in your operating budget, not the capital budget.

**FY2014 Operating Budget Request #2:** Provide a prioritized list of budget reductions to accomplish a 10% budget reduction from Request #1 with accompanying narrative to explain the impact on services. The 10% reduction is across your total budget and should encompass both personnel and services. If you would be required to implement a 10% reduction, describe how your business would be re-structured to meet the new budget requirement. The Finance Committee requests that all municipal departments work with the Town Administrator on this second submission.

**Operating budgets, revenue estimates and supporting explanatory statements are due on**

**October 31<sup>st</sup> at noon for all departments reporting to the Board of Selectmen  
December 14<sup>th</sup> at noon for all other departments**

**Operating budgets must be submitted through the MUNIS financial system.**

**FY2014 Capital Budget Requests:** The precise amount available for capital requests has not been determined and will depend on funding sources and length of borrowing terms to create a capital budget without increased tax impact to our residents. The Finance Committee plans to use free cash to fund one-time projects to alleviate additional tax burden. Note: any project amounts required and approved above a tax neutral level will be subjected to a debt exclusion vote.

The Finance Committee will follow the Capital Improvement Plan (CIP) again this year. As a reminder, the capital budget includes all items with a cost of \$25,000 or greater and a useful life of 5 or more years. All Capital Budget items must be included in your Capital Budget request and NOT be submitted as separate Town Meeting articles. Capital requests should follow the 5-year capital plan; any additional requests will require a full explanation of the change in timing.

In addition:

- Complete a separate "CIP Request Form" for each request as well as the summary excel file outlining your projects over the next 5 years. Attached is a copy of the "CIP Request Form" and "5 YEAR CAPITAL PLAN" template. Note: the evaluation criteria should be completed for FY2014 requests only.
- Make sure you fully complete the CIP Request Form. The forms will be reviewed by the Town Administrator and by the liaisons from the Finance Committee and the Board of Selectmen (lists attached). Forms that have not been fully completed will be returned, and should be completed where noted by the reviewer. If the forms are then returned incomplete, they will be deemed unacceptable and will not be reviewed for consideration.
- All building related requests (general maintenance, major repairs, new buildings) need to flow through John Moynihan, Public Buildings Director. He will submit the final CIP form for those requests.
- Amounts requested for outer years should reflect your best estimate of the future cost for purchase/repair since the cost 3 or 4 years from now would be more than the current cost to purchase/repair.
- We expect most items on the existing CIP plan will move up 1 year.

- Requests that are to be funded with CPA funds, such as new fields or historic preservation should also be included. The Community Preservation Committee must approve the funding sources for the project prior to being submitted as part of your capital request.
- The default funding is borrowing/cash capital. If there are any other available sources of funding or partial funding, identify the source at the bottom of the form.

**The deadline for submitting capital requests is Thursday, October 25<sup>th</sup> at noon to the Town Administrator electronically by e-mail.**

Warrant Articles: The budget is created assuming a certain level of free cash and with a calculated impact on the tax levy. Any uses of free cash through warrant articles will impact those assumptions and could end up with the Finance Committee requesting additional spending cuts from your budgets. We strongly discourage warrant articles as a means to seek additional spending.

\* \* \*

**To summarize:**

1. **Capital:** The CIP request forms, 5-year summary excel file and any additional attachments need to be submitted electronically by e-mail to the Town Administrator by **Thursday, October 25th at noon**. Name each CIP file starting with your department name, fiscal year and then the capital item, example "Fire CIP Request FY14 – Ambulance" etc.
2. **Operating Budget:** Submit the budget for each department through the MUNIS financial system. Also use the "attach" function to submit your new revenue estimates and explanatory statements document in MUNIS. Due dates:
  - **October 31<sup>st</sup> at noon for all departments reporting to the Board of Selectmen**
  - **December 14<sup>th</sup> at noon for all other departments**

As in past years, all budget meetings with the Finance Committee will be scheduled during Monday evenings in January. The dates and specific times for these department budget hearings will be distributed later.

We thank you in advance for your assistance in the budget process.

## **Board of Selectmen**

### **Portfolio assignments for May 2012 through April 2013 (adopted 4-30-12)**

#### **John Bladon**

Town counsel and legal services (chair)  
Liaison to Finance Committee, financial reporting, representative on ORC  
Liaison to Audit Committee  
Liaison to Energy Initiatives Advisory Committee  
Liaison to Personnel Board, point on collective bargaining negotiation strategy (chair)

#### **Steve Correia**

Fiscal / budget strategy; capital planning  
Liaison to Community Preservation Committee  
WayCAM public access, Cable Television Advisory Committee liaison  
Technology planning, electronic communication and improvements to Town web site  
Town Meeting Procedures Review Committee  
Liaison to Recreation Commission  
Liaison to Historic Commission, Historic District Commission  
Liaison to Youth Advisory Committee and Wayland Cares Sustainability Committee  
Liaison to Economic Development Committee  
Town Center

#### **Joe Nolan**

Liaison to Board of Public Works  
Wastewater / septage operations – liaison to WWMDC  
Transportation issues (rail trail, canoe launch, senior/disabled transit, TIP projects/funding)  
Liaison to MetroWest 495 Partnership, MetroWest Regional Collaborative  
Liaison to Library Board of Trustees  
Liaison to Permanent Municipal Building Committee  
Liaison to Conservation Commission

#### **Edward Collins**

Affordable housing / 40B projects  
Liaison to Housing Authority and Housing Partnership  
Liaison to Surface Water Quality Committee  
Liaison to Dudley Area Advisory Committee  
Liaison to 375<sup>th</sup> Anniversary Commemoration Committee  
Liaison to Board of Assessors; overlay estimate; tax classification/ tax rate hearing

#### **Doug Leard**

Public safety issues (police, fire, including ambulance, ALS Committee, paramedic services)  
Emergency preparedness (LEPC selectmen's representative/chair)  
Liaison to Council on Aging, Senior Property Tax Relief Committee  
Liaison to Public Safety Building Advisory Committee  
Liaison to Board of Health  
Liaison to Planning Board, Zoning Board of Appeals  
Danforth settlement

# BUDGET PREPARATION AND REVIEW POLICY

In order to provide a more detailed budget document that will enhance public understanding and assist the Finance Committee in fulfilling its responsibilities under the Town Code and provide explanations for expenditures, revenues and variances from prior year, the following policy is adopted effective September 10, 2012 to guide preparation of the FY2014 annual operating and capital budget of the Town of Wayland.

## **Budget Guidelines for Departments, Officers, Boards and Committees**

The Board of Selectmen, School Committee and Finance Committee shall meet not later than October 10th of each year to review and discuss information and forecasts related to estimated expenditures and revenues for the ensuing fiscal year.

## **Capital Budget: Preparation of the Five-Year Capital Improvement Plan and Timetable**

In accordance with the provisions of the Town Code, the Finance Committee has responsibility for preparing and presenting in the Annual Town Meeting Warrant, a five-year capital improvement plan (CIP).

The capital budget includes all items recommended for the ensuing fiscal year, the first year of the five-year plan. A capital project is defined as a project or purchase having a useful life of at least five (5) years, which costs at least \$25,000. This includes studies, acquisition of trucks and other heavy equipment, building or land purchases, and building renovations or new construction.

The following procedure will guide preparation of the five-year CIP:

- All building related requests (general maintenance, major repairs, new buildings) need to be reviewed and approved for completeness by the Public Buildings Director, who will be responsible for submitting the request.
- Amounts requested for projects or purchases in years 2 through 5 should reflect the best estimate of the future cost for purchase/repair.
- Requests that are to be funded with CPA funds should also be included. The Community Preservation Committee must review and approve that funding sources for the project prior to being included in the capital budget for first year projects or purchases.
- The default funding is borrowing/cash capital. If there are any other available sources of funding or partial funding, identify the source at the bottom of the form. The Finance Committee will determine the final funding recommendation for Town Meeting vote.
- Requests should follow the 5-year plan unless there are exceptional circumstances.

Submission deadlines:

- Requests from all departments, boards, officers and committees shall be submitted to the Town Administrator by the fourth Thursday of October.
- The Town Administrator will review the submissions, assure completeness, and compile the requests into the five-year CIP format for transmission to the Finance Committee by November 15<sup>th</sup> for initial review.
- The Town Administrator shall submit to the Finance Committee for its review and adjustment a recommended five-year capital improvement plan (CIP) by the first Friday in December.

The accompanying chart provides an overview of all responsibilities, submission requirements and deadlines related to the Capital Budget process. (*chart pending*)



## **Operating Budget: Budget Preparation Process, Revenue and Income Estimates and Timetables**

### **Board of Selectmen**

**Operating Budget:** The various Town departments, boards, officers and committees under the jurisdiction of the Board of Selectmen shall submit by October 31<sup>st</sup> to the Town Administrator detailed estimates of proposed expenditures deemed necessary for the administration of their respective department, board, office or committee for the ensuing fiscal year, with explanatory statements of the reasons for any changes from the amounts appropriated for the same purpose in the preceding year.

The Town Administrator shall submit to the Board of Selectmen for its review and adjustment for all Town departments, boards, officers and committees under the jurisdiction of the Board of Selectmen by the first Friday in December detailed estimates of proposed expenditures deemed necessary for the administration of all such departments, boards, offices, or departments for the ensuing fiscal year, including both capital and expense items.

The Board of Selectmen shall provide to the Finance Committee by January 10<sup>th</sup> its recommendations for each Town department, board, officer and committee under its jurisdiction included in the proposed annual capital and operating budget recommended by the Town Administrator for the ensuing fiscal year.

**Revenue and Income Estimates:** These same departments, boards, officers and committees shall also file with the Town Administrator by October 31<sup>st</sup> estimates of all probable items of revenue and income which may be received during the ensuing year in connection with the administration of their department, board, office or committee.

The Town Administrator shall submit to the Finance Committee by December 15<sup>th</sup> estimates of all probable items of revenue or income which may be received by them during the ensuing year in connection with the administration of each such department, board, office, or committee.

### **All Other Committees, Boards and Departments**

**Operating Budget:** The various Town boards, officers and committees not under the jurisdiction of the Board of Selectmen shall submit by December 15<sup>th</sup> to the Town Administrator for transmission to the Finance Committee detailed estimates of proposed expenditures deemed necessary for the administration of their respective board, office or committee for the ensuing fiscal year, with explanatory statements of the reasons for any changes from the amounts appropriated for the same purpose in the preceding year.

The materials above will be transmitted to the Finance Committee by December 15<sup>th</sup>.

**Revenue and Income Estimates:** These same boards, officers and committees shall also file with the Town Administrator for transmission to the Finance Committee by December 15<sup>th</sup> estimates of all probable items of revenue and income which may be received during the ensuing year in connection with the administration of their board, office or committee.

The materials above will be transmitted to the Finance Committee by December 15<sup>th</sup>.

The accompanying chart provides an overview of all responsibilities, submission requirements and deadlines related to the Operating Budget and revenue estimation process. (*chart pending*)

### **Summary**

The Town Administrator shall review and make recommendations to the Board of Selectmen and the Finance Committee with respect to the proposed Omnibus budget, including both capital and operating

expenditures, and revenue and income estimates of all other Town boards, committees, offices and departments, except for the School Committee, for the ensuing fiscal year by January 10<sup>th</sup>.

The School Committee shall review and make recommendations to the Finance Committee with respect to the proposed budget, including both capital and operating expenditures, and revenue and income estimates for the ensuing fiscal year by January 15<sup>th</sup>.

The Finance Committee shall cause to be published in the Annual Town Meeting Warrant its recommended annual operating and capital budget for the ensuing fiscal year in accordance with the schedule prepared and approved by the Board of Selectmen for Annual Town Meeting, but not earlier than February 15<sup>th</sup>.

## **Content Of Proposed Annual Operating And Capital Budget Presented To The Finance Committee**

The proposed capital and operating budget is to be a reflection of community needs and the priorities suggested by the Board of Selectmen and independent town officers, boards and committees. However, departmental submissions should reflect an assessment of the funds and personnel required to meet the quality of service delivery expectations of the citizens of Wayland and balanced against fiscal guidelines established by the Finance Committee.

Specifically, the budget submissions should include

- an explanation of the reasons for any changes from the amounts appropriated for the same purpose in the preceding fiscal year
- a narrative description of the funding request justifying existing and new requests
- a brief outline of the duties and functions of the department, office, board or committee, with a focus on specific objectives and the services to be provided to the public
- statistics that demonstrate shifts in service demands, and
- a complete explanation of any increases in individual line-items within the narrative.

Additionally, the budget submission should

- reflect thoughtful consideration of the workplan for the remainder of the current fiscal year and the proposed schedule of activity for the ensuing fiscal year.
- evaluate the need for existing or new personnel, and
- closely scrutinize equipment, supply and contractual requests.

The Town Administrator shall prepare for the Finance Committee a budget transmittal letter that discusses long-term fiscal strategies, identifies external issues that impact the proposed budget, provides an explanation of year-to-year trends in expenses and revenues, and describes the programs and services funded by the various line-items. He/she shall provide analysis, explanations, and alternative strategies as requested by the Finance Committee to achieve recommended goals and objectives, as well as assist with presenting budget recommendations in the Warrant and to Annual Town Meeting.

## **Pertinent Provisions Of The Code Of The Town Of Wayland**

(underlined text added as a result of adoption of Town Administrator bylaw and special act in 2004)

### **Section 19.3**

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.

#### **Section 19.4**

The various Town boards, officers and committees charged with the expenditure of Town money shall, not later than the 15th of December in each year, file with the Clerk of the Finance Committee detailed estimates of the amounts deemed necessary for the administration of their respective board, office or committee for the ensuing fiscal year, with explanatory statements of the reasons for any changes from the amounts appropriated for the same purpose in the preceding year. They shall also file estimates of all probable items of income which may be received by them during the ensuing year in connection with the administration of their board, office or committee. One month prior to the 15th of December in each year, for all Town boards, officers and committees under the jurisdiction of the Board of Selectmen, the Town Administrator shall submit to the Board of Selectmen detailed estimates of the amounts deemed necessary for the administration of all such boards, offices, or departments for the ensuing fiscal year, including both capital and expense items. The Town boards, officers and committees under the Board of Selectmen's jurisdiction shall be defined as those boards, officers and committees appointed by the Board of Selectmen in accordance with the Town's by-laws and/or state law. The budget submission should include explanatory statements of the reasons for any changes from the amounts appropriated for the same purpose in the preceding fiscal year. For each such Town board, officer, committee and department under the Board of Selectmen's jurisdiction, the Town Administrator shall also, as part of the submission, file estimates of all probable items of income which may be received by them during the ensuing year in connection with the administration of each such board, office, committee or department. For the Town boards, officers, committees and departments under the Board of Selectmen's jurisdiction, the Town Administrator shall submit preliminary budgets to the Finance Committee by December 15th of each year. Prior to January 15 of each year, unless another date is agreed to, the Town Administrator shall review and make recommendations to the Board of Selectmen with respect to the budget requests, including both capital and expense items, and income estimates of all other Town boards, committees, offices and departments, except for the School Committee. In addition, the Board of Selectmen shall, no later than the 15th of January in each year, unless another date is agreed to, make both a capital and expense budget recommendation to the Finance Committee for the ensuing fiscal year for each Town board, officer and committee under its jurisdiction.

#### **Section 60.2.2(c)**

60.2.2 The Town Administrator shall, unless otherwise directed by the Board of Selectmen, manage and supervise all affairs of Town departments and committees under the jurisdiction of the Board of Selectmen.

With respect to all other affairs of the Town government, the Town Administrator shall:

(c) Work with the Finance Director and Finance Committee to:

- 1) Develop long-term financial strategies for the Town;
- 2) Establish set budgetary guidelines to be used in the development of annual budgets;
- 3) Review budgets of all Town departments and make recommendations to the affected boards and committees and to the Finance Committee about priorities important to budget development; and
- 4) Evaluate actual expenditures and receipts against budgets and coordinate with affected department heads, boards 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;

**(end of document)**