

**Westwood's Annual Town Election**  
**Tuesday, April 30, 2019**  
**Polls Open From 7:00 A.M. to 8:00 P.M.**

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Precinct One - Senior Center, 50 Nahatan Street  
Precinct Two - William E. Sheehan School, 549 Pond Street  
Precinct Three - Paul R. Hanlon School, 790 Gay Street  
Precinct Four - Downey School, 250 Downey Street

Vote for the following persons to wit:

ONE ASSESSOR FOR THREE YEARS  
ONE HOUSING AUTHORITY FOR FIVE YEARS  
ONE HOUSING AUTHORITY FOR TWO YEARS TO FILL A VACANCY  
TWO LIBRARY TRUSTEES FOR THREE YEARS  
ONE MODERATOR FOR ONE YEAR  
TWO PLANNING BOARD MEMBER FOR THREE YEARS  
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS  
ONE SELECTMAN FOR THREE YEARS  
ONE SEWER COMMISSIONER FOR THREE YEARS

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**ANNUAL TOWN MEETING**

MONDAY, MAY 6, 2019

6:30pm Check-in begins

7:00pm Recognitions

7:30pm Business portion

WESTWOOD HIGH SCHOOL AUDITORIUM

**Note from the Town Moderator....**

In order to ensure that amendments to articles are lawful and in order, the amendment must be submitted in writing to the Moderator a week in advance of the Town Meeting.



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## A LOOK AT THE TOWN'S FINANCES

Town Financial Information – (*Begins on page 53*)

<b>Article No.</b>	<b><u>2019 Article Listing and Description</u></b>	<b>Sponsor</b>
1	Supplemental Appropriation FY19	Board of Selectmen
2	Supplemental Appropriation FY19	Board of Selectmen
3	Operating Budgets FY20	Board of Selectmen
4	Appropriation (\$1,322,000) – Municipal Capital Improvements	Board of Selectmen
5	Appropriation (\$1,017,000) – School Capital Improvements	Board of Selectmen
6	Appropriation (\$1,050,000) – Sewer Capital Improvements	Board of Selectmen
7	Appropriation (\$1,339,500) – Other Capital Improvements	Board of Selectmen
8	Appropriation (\$67,500) – Specifically Funded Capital Improvements (i.e. Ambulance fees)	Board of Selectmen
9	Road Improvement Bond (\$900,000) – Sidewalk Improvements Route 109	Board of Selectmen
10	Appropriation (\$125,000) – Stabilization Fund FY20	Board of Selectmen
11	Appropriation (\$1,440,000) – OPEB Liability Trust Fund – FY20	Board of Selectmen
12	Authorization for University Station Project Area Tax Increment Financing (TIF)	Board of Selectmen
13	Discontinuance of Public Way[s and/or Surplus Layout(s)]	Board of Selectmen
14	Charter Amendment – Change “Board of Selectmen” to “Select Board”	Board of Selectmen
15	Participate in Community Electricity Aggregation for Residential and Commercial Use	Board of Selectmen / WEAC
16	Sale of Town Owned Property – Laura Lane/Gay Street Property 16-452	Board of Selectmen
17	Bylaw Amendment – Electronic Voting	Town Clerk
18	Zoning Amendment Related to Accessory Use in Highway Business	Planning Board
19	Zoning Amendment to Increase Fence & Wall Height	Planning Board
20	Zoning Amendment to Residential Retirement Community (RRC)	Planning Board
21	Zoning Amendment to Accessory Uses in Residential Districts	Planning Board
22	Housekeeping Zoning Bylaw and Official Map Amendments	Planning Board



## **Finance and Warrant Commission – Membership**

### **Terms Expiring in 2019:**

Julianne Bride  
Barbara Delisle  
James Ferraro  
Thomas Kilgarriff  
Jennifer Perkins

### **Terms Expiring in 2020:**

Cynthia Buckley  
Ellen Larkin Rollings  
Howard Messing  
Michael O'Hara  
Christopher Poreda

### **Terms Expiring in 2021:**

Lauren FitzPatrick  
George Hertz  
Peter Lentz  
Dianne McCarthy  
Michael Powers

Jane O'Donnell, Administrator



*“The purest form of democratic governing is practiced in a Town Meeting. In use for over 300 years and still today, it has proven to be a valuable means for many Massachusetts taxpayers to voice their opinions and directly effect change in their communities. Here in this ancient American assembly, you can make your voice heard as you and your neighbors decide the course of the government closest to you. This booklet outlines the forms and procedures used in Massachusetts Town Meetings. As the Commonwealth's information officer, I urge you to read it and make use of it as you engage in the debates and votes that give shape to your Town Government.”*

**William Francis Galvin**  
Secretary of the Commonwealth



## WESTWOOD FINANCE AND WARRANT COMMISSION

### A MESSAGE TO RESIDENTS FROM CHAIR JULIANNE BRIDE

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Dear Resident,

On behalf of the Finance and Warrant Commission (FinCom), I am pleased to share our budget review summary as well as a summary of each article in the warrant with our voting. The recommendation of the FinCom is the first motion under the article of the warrant and is considered the main motion that is voted on at Town Meeting.

FinCom is a fifteen-person committee of volunteer Westwood residents with a breadth of experience and perspective. FinCom members are appointed by the Town Moderator, James O'Sullivan, to advise residents on the Town Meeting Warrant. We are organized into sub-committees including School, Municipal and Community & Economic Development in an effort to stay abreast of developments. FinCom also has a liaison to the Long-range Financial Planning Committee.

It is our duty to study the financial affairs, budget, capital expenditures and other investments. In regularly scheduled meetings, FinCom openly deliberates the operating and capital budgets as well as other issues with fiscal implications for the Town. In addition, sub-committees spend a considerable time and effort meeting with the Superintendent of Schools, Town Administrator and department heads to review budget and capital requests. This work culminates with a summary of our school and municipal budget subcommittee reports as well as substantive descriptions of the articles and our voting thereon, which are contained within this book. As an independent body, FinCom strives to help keep Westwood a thriving community. To do this, FinCom gathers input from residents at public hearings in order to make objective recommendations that ensure that Westwood remains financially stable while maintaining the level of services residents expect. We are proud to put forth this year's recommendations based on the work we have done in the months leading up to Town Meeting.

On behalf of the Finance and Warrant Commission, I would like to thank and acknowledge the dedicated staff in Westwood's Town Administration. Town Administrator Mike Jaillet, Finance Director Pam Dukeman, Director of Community and Economic Development Nora Loughnane, Town Clerk Dottie Powers, DPW Director Todd Korchin, Superintendent of Schools Emily Parks, WPS Director of Business and Finance Heath Petracca, Police Chief Silva and Fire Chief Deckers have all regularly appeared before FinCom to assist us with our inquiry; we specifically thank all of them, in addition to all of their many department heads and employees for their assistance to FinCom and their dedicated work for the Town.

I wish to thank the chairs of the FinCom subcommittees, Jim Ferraro (Community and Economic Development); Peter Lentz (Municipal Subcommittee including OPEB); Jennifer Perkins (Education Subcommittee); Mike O'Hara and Barbara Delisle (Long Range Financial Planning); for their leadership in chairing the substantial work of these subcommittees. I would like to recognize and thank all the members of the FinCom for their serious dedication to their duties to the Town this season.

Finally, a special thanks to Jane O'Donnell, FinCom Administrator. Jane works diligently behind the scenes not only to ensure FinCom meetings and public hearings occur within all legal requirements, but also facilitates the exchange of information between FinCom and the Town and residents. We truly appreciate the time and effort she puts in to make our work easier.

Please join us on May 6 for the 2019 Westwood Town Meeting to discuss and vote on the important issues pertaining to the town.

Best,  
Julianne Bride, Chair

**MUNICIPAL SUBCOMMITTEE REPORT**

**Municipal Budget Overview**

The municipal budget for fiscal year 2020 (“FY20”) includes the staffing and operational needs for the Police; Fire; Public Works; General Government; Library and Recreation; and Community and Economic Development. The Municipal Subcommittee of the Finance and Warrant Commission (“FinCom”) has reviewed the budget material for each department, and met with the department heads and town Finance Director in order to provide an informed opinion regarding the appropriateness of the budgets and adequacy of the services provided. The proposed FY20 municipal operating budget of \$21,699,140 is a 3.5% increase from the FY19 budget of \$20,967,382. The breakdown of spending by department is shown below:

<u>Function</u>	<u>Amount</u>	<u>% of Muni Budget</u>
Public Safety (Fire & Police)	\$8,941,280	41%
Department of Public Works	\$5,511,560	26%
Library, Recreation/All Others	\$3,322,631	15%
General Government	\$2,769,734	13%
Community and Economic Development	\$1,153,935	5%

As a percent of budget, salaries remain at 73% of the total municipal budget for FY20. This budget includes cost of living (COLA) salary increases as well as the addition of a new staff position for the DPW for to bring a building maintenance person in-house (vs. contractual services), and a couple of administrative position upgrades in hours. Additionally Fire plans to add two firefighters, Police plans to add two police officers, and Police/Fire plan to add a shared Communications Director to coordinate communication activities. These positions will be funded by University Station funds.

Fixed costs related to employee benefits, are expected to increase by 4.1% in FY20. The costs related to municipal employees are approximately 45% of the total fixed costs. Total fixed cost increases are due to a 7% increase in the pension assessment. Health insurance is estimated to increase 5% and other insurance and payroll expense will increase 10%. There is no increase proposed for the fixed cost reserve account. New growth tax revenue from University Station has totaled over \$5M since FY15. Of that revenue, the municipal budget increased by \$1,672,000 for direct costs and \$733,578 to cover operating costs associated with University Station. There are future opportunities for new tax revenue through additional build-out in that area. Overall the development of University Station is considered favorable for the town.

**Public Safety**

The Fire Department is requesting a budget of \$4,550,658M, an increase of \$86,437, or a modest 1.9% over the FY2019 budget. There is also an increase of 2 firefighters which is being funded as direct services of University Station. The addition of new staff will allow for new positions of a full time EMS coordinator and a Fire Prevention/Training Officer. This will result in a more proactive Fire Prevention effort. While the Department ability to focus on increased staffing during peak hours is assisted by the increased budgeted staff, the Department still faces a long lead in time in hiring certified staff. Therefore overtime levels remain on the high side. Capital expenditures are focused on repairing structural and mechanical issues at Station 1 which will be a short term solution to overall issues at the Station.

The Police Department budget forecasts a 4.3% increase in FY20. The total number of staff will increase in FY20 by two Police Officers and also by one newly created Communications Director position, which will be shared with the Fire Department. In FY19, the Police Department increased staff cultural, linguistic, racial and gender diversity to better match its constituency. The impact of University Station continues to be felt in 2018 with a 28.79% increase in all calls for service. While Disturbances increased 86.7% and Citations issued increased 56%, Larceny-theft crimes decreased 25%. Phase II of University Station is expected to result in additional calls for service.

As part of the department’s efforts to be prepared for threats to the community, the entire department attended active shooter training and every cruiser is equipped with an active shooter kit. The Municipal Building Security Study is still ongoing, results will be shared when ready and data will be used to make recommendations for enhanced security measures as appropriate. Capital investment needs for FY20 will be bulletproof vests, electronic control devices (Tasers), traffic safety/security equipment, radio infrastructure, and the replacement of 4 vehicles (one of which will be a Detective vehicle).

**Department of Public Works (DPW)**

Overall the department is requesting in fiscal year 2019 an increase from \$5,302,660 to \$5,511,560 representing an overall 3.9% increase from its prior year non-capital budget. Staffing remains level except for the addition of 2 custodial positions, offset by bringing this formerly outsourced function in house (necessitated by the long term provider of these services going out of business). Costs for waste removal and recycling also continue to grow. In particular, there is concern the costs related to recycling may continue to rise, especially if the town’s residents do not strictly follow the appropriate recycling guidelines. The DPW will continue its efforts to educate the public and what and how to recycle.

Energy costs also continue to rise, driven by utilization of the newer, bigger town facilities and the fluctuations in price, particularly for gas. Offsetting this, the town has a very active improvement program. In particular, 5 major Green Community Projects were started in 2018 utilizing a mixture of a \$250,000 state grant, utility incentives, and some town funds that will have a relatively short payback period.

The budget for snow and ice removal is a special line item in the budget for several reasons. It is quite variable from year to year, hard to forecast, and has special state regulations regarding the ability to overspend the budgeted amount with appropriate approvals. The budget for this year has a \$450,000 figure, which should be adequate.

The Sewer Departments budget is basically flat, changing from \$4,319,239 last year to \$4,291,488 for fiscal 2020. It should be noted these costs are funded separately out of sewer fees.

**Library & Recreation**

The Library will have a 3.6% budget increase over last year. The largest salary increase is due to additional hours for a teen librarian. The largest expense continues to be for Library Materials (books, audio-visual, periodicals) to maintain accreditation and participation in the Minuteman Library Network. The library continues to be an focal point of community activity, seeing participation in activities at all age levels and an increase in total circulation to over 300,000 items.

The Recreation Department's budget will see a slight decrease over last year. This is due in large part to a state mandated accounting change bringing salaries previously recorded in the revolving fund to the general fund with a once per year transfer from the revolving fund to pay the salaries. The largest capital request in FY20 is to fund adding lights to the Thurston Fields. This project is being proposed in anticipation of temporarily losing space due to potential projects at Westwood Lodge and the School Building project currently in the feasibility stage.

**General Government**

This budget item encompasses the important functions of the Board of Selectman, Finance, Assessors, Treasurer, Legal, Town Clerk, IT, Conservation Commission, and Human Resources. The proposed budget increase of 3.3% increase in FY20 primarily due to planned salary increases. Expenses are increased in FY20 commensurate with the overall budget growth.

**Community & Economic Development**

The Department is seeking a FY20 budget of \$1.15M, an increase of 1.0% over FY19. Affordable Housing continues to be an area of concern as the state mandates a threshold of 10% of its housing stock being offered as affordable housing. Since the Westwood Glen development will no longer be counted as affordable due to a change in ownership, the town cannot count these units after the 2020 when the state calculates housing. If the town ends up short of the 10% requirement following the 2020 census Westwood would be open for an unfriendly 40B development proposal. Developing additional affordable housing prior to 2020 is a priority for the department. The Islington Redevelopment Project and the Westwood Lodge site development will have a favorable impact on the 10% requirement.

The second area of focus is the Commercial Development & Split Tax Rate. University Station has brought our commercial tax base up from 12% to 15% of total value. However, failure to maintain commercial value close to or above 20% could eventually result in tax increases for residents. The department continues to focus on commercial development in an effort to maintain the current tax rate for residents. The potential 100,000 square foot office development in the plateau above University Station will have a positive impact on increasing the commercial tax base, but will not alone resolve the issue.

**Conclusion**

The FY20 budget has been prepared in accordance with financial policies that require operating expenditures to be covered with current operating revenue, not non-recurring revenue sources. The Municipal Sub-Committee supports the proposed FY20 budget and thanks the Department Heads, Town Administration and the Finance Director and team for preparing operational performance data, detailed reports and information.



**EDUCATION SUBCOMMITTEE REPORT**

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**School Budget Overview**

Prior to the discussion of any budget request, this subcommittee feels it is important to understand the District’s goals and its commitment to students’ needs and adaptations to changes in the education landscape.

These include:

- Robust line items related to curriculum, instruction and professional development within constraints of the budget
- No increase in Curriculum and Instruction cost centers, but still working toward goals including:
  - Conducting a review of PreK-12 English Language Arts program
  - Updating and expanding elementary and middle school classroom libraries
  - Continued investment in elementary coding
  - New equipment for middle school engineering program

Although the increase requested is moderate, the subcommittee found a large commitment to the District’s goals combined with a mindful approach to all increases in cost.

The School Committee voted unanimously to approve the Superintendent’s proposed operating budget (included as part of **Article 3** Fiscal Year 2020 (FY20) Town Salary and Expense Budget) of \$46,463,031. The amount represents an increase from the FY19 School Department operating budget of \$1,559,896 or 3.47%. This follows the previous fiscal year’s increase of 3.36%.

The Education Subcommittee of the Finance and Warrant Commission (FinCom) has reviewed the budget and met with the Superintendent and key members of the School Department leadership team as well as attended School Committee meetings throughout the year, which has allowed the Subcommittee to fully understand, evaluate and give an informed recommendation of the FY20 budget. We thank all those who gave of their time in preparing these budgets and responding to our questions.

The bulk of the School budget is funded through property taxes and State Chapter 70 education aid. Therefore, it is extremely important that the School Department and the town examine, in every way, the responsible expenditures to be included in each budget request. Since over 85% of the school operating budget is dedicated to salaries, much of the increase requested is due to changes in the personnel costs. Non-salary costs include a reduction in the amount of energy costs due to a solar panel project as well as other items. Special Education is a highly variable part of the non-salary budget and often the area that has the most risk. Finally, the department has put forward a capital budget that addresses several larger projects that are part of the school buildings. All of this will be discussed in detail in this section.

While the School Department did not ask for any additional funding for the analysis of building a new school in FY20, it is worthy of separate discussion in this section due to its impact on operations and budget decisions to be made in the future.

**Personnel Costs and Changes reflected in the FY20 budget:**

School salaries increased by nearly \$1.5M or 3.77%. Overall, this dollar amount accounts for 86.7% of the entire school budget. This increase consists of:

- Money to cover existing negotiations with the unions for a new three-year contract. School officials believe that the new terms can be met in this budget.
- Reallocation of teaching resources to address shift in enrollment trends
  - Enrollment has been relatively stable over the past ten years (from 3,044 in FY10 to a projected 3,018 in FY20)
  - But... distribution across grade levels has shifted as -
    - an enrollment “bubble” makes its way through district
      - Current kindergarten class is 206, but senior class is 264, enrollment in four youngest elementary grades is 833 vs. 1,010 for the four oldest grades.
    - The “buffer zone” district at University Station has been assigning students to three different elementary schools to lessen the impact in any one school.
- Re-allocation of educational staffing to support District Goals/Priorities - Budget recommends changes to reflect identified needs in curriculum and instruction that furthers the objectives in the Strategy for District Improvement.
  - Thurston: increase ELA/Social Studies Coordinator to provide curriculum leadership and instructional coaching, implement the new History and Social Science Standards, and meet the state’s new requirements in civics education. - \$24,000
  - Elementary Schools: add .5 FTE Social Studies Coordinator to provide leadership and support for a Social Studies curriculum review and implement changes. - \$30,000

- PreK-8: add 1.0 FTE Social Emotional Learning Coordinator and Coach to implement teacher training, organize parent education sessions and support teachers as they incorporate SEL into their instructional practice – this is a more cost-effective alternative to engaging outside consultants. - \$60,000
- The addition of several administrative and non-teaching positions
  - Custodian 1.0 FTE - \$42,000
  - TMS: add 0.4 FTE Administrative Assistant - \$22,500

**Non-Personnel Costs reflected in the FY20 Budget**

Special Education is one of the most variable parts of the School Budget request. The addition of one student can result in a large increase in costs. However, over the years, the District has purposefully built capability within the District to address more and more special education students' needs. While this is a fiscally sound approach, it also gives Westwood families the choice to keep their children in the District without sacrificing a quality education that meets their children's needs.

This year, the District sees a sizeable reduction in the budget due mostly to a drop in the cost and number of students needing Day Tuition and Transportation.

The District has several other notable non-personnel costs and savings to highlight such as:

- Savings in Utilities which is the result of the installation of solar panels;
- Contractual obligations in transportation which results in an increase of \$30,000; and
- The decision in FY'19 to gradually eliminate the kindergarten fee which results in an offset of \$85,000 a year through FY'22

**School Department FY20 Capital Budget Requests**

In FY20, the School Department has requested a higher budget than in either of the previous two years – an increase of \$150,000. This reflects an increase in the number of projects that need to be undertaken to keep the school buildings in good working order.

**Decreases:**

- The technology budget has been reduced by \$75,000 as the rollout of the 1:1 initiative has reached its conclusion. What is included in this line item is technology needed for replacement of student laptops and classroom needs.
- Some items that have in the past been including in FF&E are now able to be covered through other line items allowing for the decrease in this line item.
- There are no roofing projects planned for the coming year.

**Increases:**

- The increase in the HVAC line items is to support phase 2 of the Middle School HVAC program
- The Repair and Maintenance line item has been increased to address 40 overall projects many at the Middle School, including plumbing, replacing fixtures, water sensors and air conditioning.

**School Building Project Update**

As the School Department buildings continue to have major capital needs and the delivery of elementary school services are split between five different locations, the School Department has pursued assistance in planning and paying for the future of Westwood elementary schools. The Education subcommittee realizes that the result of changes made to our school buildings will have an impact on the operating and capital budgets of the School Department in future years. As such we have included a summary of the project and its current status. Last year, the Town of Westwood was accepted into the Massachusetts School Building Authority (MSBA) program. MSBA provides financing and guidance for cities and towns that need to build new schools. The first phase of the program is to determine eligibility for the program. MSBA has very specific rules regarding the projects that are eligible for reimbursement. Westwood was invited into the MSBA program based primarily on the condition of one of our oldest elementary school, the Hanlon School, which was built in 1951. As a result, any new project receiving MSBA funding must include Hanlon. With Westwood having successfully completing the Eligibility Phase, a School Building Committee has been formed to oversee the process and we have officially entered the Feasibility Phase. The Feasibility Phase will evaluate potential projects and provide a detailed plan for the size, scope and cost of our project. To prepare, Westwood and the MSBA prepared enrollment projections to understand potential needs. The projections indicate renewed growth in our elementary school student population over the next 10 years. Enrollment ultimately determines how much square footage, how many classrooms and how many other rooms a new school will have.

As part of this phase, the town presented MSBA with three school building options – each of which would present possibilities:

1. Rebuild Hanlon School for a capacity of 315 students;
2. Build a combined Hanlon/Deerfield School for a capacity of 560 students or
3. Build a combined Hanlon/Sheehan School for a capacity of 685 students.

This fall, community forums will be held to gather input and identify the criteria that is important to any future school building. The result will be a solution that addresses as many current needs as possible and maximizes the financial assistance received from the state.

The current proposed timeline:

- completed school building designs is 2020,
- begin construction in 2021, and
- completed project in 2023.

**Conclusion**

The Finance and Warrant Commission's Subcommittee on Education recommends support of the School Department's FY20 Operating and Capital Budgets. This budget meets the immediate goals of the School Department, addresses specific student needs and enrollment issues, and maintains the valuable assets of the Town. The residents continue to support the investments required to have one of the top school systems in the Commonwealth and it remains a source of pride for the Town.

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**Other Post Employment Benefits (“OPEB”) Subcommittee Report**

**What is OPEB?** As part of their compensation, Westwood employees accrue benefits throughout their years of service that will not be received until after they retire. The most common type of these post employment benefits is a pension but other benefits like health care are grouped together under the category of “Other Post Employment Benefits” (OPEB). There are about 800 town employees and retirees that are eligible for or are currently receiving these benefits.

In the past, most municipalities funded OPEB costs in the year in which they have actually been paid. This “pay as you go” approach neglects to set aside funds to cover benefits that have been earned during the year but will not be paid out until some time in the future. The sum of these post employment benefits that have been earned but not yet paid is referred to as the “unfunded liability” and over many years can build up to a significant amount. As of June 30, 2017 (the date of the Town’s most recent actuarial valuation report), Westwood’s unfunded OPEB liability was estimated to equal \$39.1 million. This unfunded liability is substantially lower than the 2013 estimate of \$55.9 million, primarily due to a change in the discount rate used to calculate the present value of the liability and also due to some changes in the health care benefits. The more favorable discount rate is warranted due to Westwood’s intention to fully fund the liability over the next 30 years.

**OPEB’s Current Status** For the current fiscal year (2019), it is estimated that Westwood’s annual cost associated with OPEB will total about \$3.4 million. This cost can be parsed into two categories: the cost that Westwood incurs during the year to pay for the current benefits (about \$2 million) and the amount that Westwood is setting aside in an investment account (the OPEB Liability Trust Fund) to cover the cost of benefits that have been earned by employees and will be paid at some point in the future (\$1.415 million). As at the end of calendar year 2018, the OPEB Liability Trust Fund holds about \$8.3 million from primarily six years of funding. This Trust Fund is being managed by the Massachusetts Pension Reserves Investment Trust and is overseen by the Town Treasurer.

For upcoming fiscal 2020, Westwood has budgeted for OPEB costs of approximately \$3.34 million. This budgeted amount again consists of about \$1.9 million for current OPEB costs and an additional \$1.44 million to fund the OPEB Liability Trust Fund. The contribution to the Trust is \$25,000 higher in FY 2020 than in the prior year, reflecting the need to gradually increase the annual contributions per the actuarial recommendation. The current funding plan is consistent with the actuarial recommendations and is forecast to put Westwood in the position of essentially eliminating the unfunded OPEB Liability by 2044.

**Looking forward** The Board of Selectmen, the Finance department and the OPEB Liability Task Force have worked diligently to create and follow a strategy to eliminate the Town’s unfunded OPEB liability. To its credit, Westwood is in the minority of towns that is proactively addressing this issue ahead of any mandated requirement to do so. According to a Massachusetts Public Employee Retirement Administration Committee report last updated in May 2017, fewer than one-third of the cities, towns and districts with OPEB liabilities have begun contributing to a plan to pay for these liabilities. As recommended by the Town’s actuarial consultants, a 30-year plan to pay off the Unfunded OPEB Liability has been created and is being followed. This plan requires an increase in the annual funding of the OPEB Liability Trust Fund from \$1.35 million to \$2.1 million over the 30 years with approximately \$110,000 increases in funding every four years. As noted above, in FY 2020 the Town is increasing its annual contribution to the Trust Fund by \$25,000 rather than waiting for four years to increase the amount by the \$110,000. The Finance and Warrant Commission is encouraged by the Board of Selectmen’s commitment to proactively adhere to a strategy to set aside funds to offset the Town’s OPEB liability.

The next required OPEB actuarial valuation report will be as of June 30, 2019 and is expected to be completed imminently. This report will determine if there have been any changes in the estimated OPEB liability that might affect the Town’s annual funding requirements. The OPEB liability can be affected by many variables including: plan benefits, participant data, discount rate, expected investment returns, mortality rates, and estimated healthcare cost inflation. Westwood’s OPEB Liability Task Force will meet with the actuarial consultants, analyze the results and determine if any recommended change to the Town’s funding strategy is needed.

**Summary and Conclusion:** For fiscal 2020, Westwood is taking another positive step towards reducing the Town’s unfunded OPEB liability. Westwood current funding schedule places the Town on track to eliminate the unfunded OPEB liability by 2044. The Finance and Warrant Commission voted unanimously to support the funding of the OPEB Liability Trust Fund with \$1,440,000 in fiscal year 2020 and supports the good work of the Board of Selectmen, Finance department and OPEB Liability Task Force.



## *What Goes On At Town Meeting?*

### *A Message from the Moderator*

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*Our Town Meeting is conducted in accordance with the Town Bylaws (Article 3) and Massachusetts Law. Some major matters of procedure are summarized below.*

#### *General Information*

- The moderator presides at the meeting and is responsible for ruling on procedural matters, overseeing orderly debate and preserving decorum.
- One hundred and seventy-five (175) registered voters constitute a quorum.
- Registered voters are entitled to attend, address the meeting and vote. Guests may attend the meeting, but can address the meeting only with the approval of the meeting.
- Warrant articles are presented in numerical order. A motion to take an article out of order requires a 2/3 vote of those present and voting.

#### *Motions, Motions to Amend, and Votes Required*

- An article in the warrant states a question for the town meeting to answer. A motion is a proposed answer to the question and must be within the scope (intent) of the article.
- The recommendation of the Finance and Warrant Commission is the first motion under an article and is considered the main motion.
- The motion of the Finance and Warrant Commission is open for discussion by the voters.
- Motions to amend the main motion, which are within the scope of the warrant article, may be made on town meeting floor.
- Ordinarily motions require a majority vote of the voters present and voting to pass. Certain motions require a 2/3, 4/5 or even a 9/10 due to provisions of Massachusetts law or the Town Bylaws. The moderator will announce the voting requirement before each vote is taken.

#### *Motions for Indefinite Postponement and Motions to Reconsider*

- A motion for indefinite postponement is equivalent to a motion that no action be taken under the article and such motion may not be amended.
- If the voters defeat the motion for indefinite postponement, favorable action on the subject matter of the article requires a motion to that effect.
- A motion to reconsider an article may only occur on the same night the article was voted and shall require a two-thirds (2/3) vote of those present and voting and shall not be made again.

#### *Rules of Debate and Vote Counting*

- A voter desiring to speak should rise, await recognition by the moderator, identify themselves when recognized and stand while speaking.
- All votes are taken in the first instance by voice vote and the moderator determines whether the motion carried or was lost. If the moderator cannot decide by the sound of voices, or if her announcement of the vote is doubted by seven (7) or more voters raising their hands for that purpose, the moderator shall without debate determine the vote by ordering a standing vote, or she may order a vote by secret written ballot.

**2019 Warrant Articles and FinCom Recommendations for Annual Town Meeting:**

**ARTICLE 1 – Supplemental Appropriation FY19**

To see if the Town will vote to appropriate by transfer from available funds the sum of Three Hundred and Forty Eight Thousand Dollars (\$348,000) to supplement the following fiscal year 2019 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Building Maintenance Expense	\$70,000	Building Maintenance Salary	\$70,000
FinCom Reserve Account	\$100,000	Snow and Ice Budget	\$100,000
Retirement Assessment	\$178,000	School Security Projects	\$100,000
		Youth and Family Services Salary	\$42,000
		Selectmen’s Office Salary	\$20,000
		Assessor’s Office Salary	\$8,000
		Legal Salary	\$8,000
<b>Total</b>	<b>\$348,000</b>	<b>Total</b>	<b>\$348,000</b>

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article makes adjustments in various budgets that may have increases in expenditures and therefore require a supplemental budget. The funds are generally transferred from available funds or budgets that have a projected surplus.*

**ARTICLE 2 – Supplemental Appropriation FY19**

To see if the Town will vote to appropriate by transfer from available funds the sum of Ninety Nine Thousand and Five Hundred Dollars (\$99,500) to supplement the following fiscal year 2019 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Ambulance Receipts	\$73,500	Ambulance Services/Equipment	\$73,500
Overlay Surplus	\$26,000	Assessing Revaluation Services	\$26,000
<b>Total</b>	<b>\$99,500</b>	<b>Total</b>	<b>\$99,500</b>

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article also makes transfers from available funds to various budgets which require supplemental funds.*

### **ARTICLE 3 –Operating Budget FY20**

To see what sum(s) of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2019, through June 30, 2020, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2019 Annual Town Meeting, or take any other action thereon.

### **(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2019 through June 30, 2020, as set forth in Appendix D of this report.**

#### **Town Budget**

#### **Appendix D – See Page 45**

*This article, traditionally, known as the Omnibus Article, compiles all Town budgets and groups them into related areas for presentation. The municipal and school budgets have been extensively reviewed by Finance and Warrant Commission subcommittees, and their reports are on pages 5 and 7 respectively.*

*During the Moderator's reading of Appendix D, voters wishing to question a particular budget may do so. Discussion may then take place. The Omnibus Budget Article also contains four additional appendices, which are the salary schedules supporting the budget.*

**Appendix A** - *The classification and compensation plan for Town employees, as presented by the Personnel Board.*

**Appendix B** - *The classification and compensation plan for School employees, as voted by the School Committee.*

**Appendix C** - *The classification and compensation plan for elected officials as recommended by the Finance and Warrant Commission*

**Appendix D** - *As noted, the operating budget for all Town departments as recommended by the Finance and Warrant Commission. This is the Town's legal operating budget document.*

**Appendix E** - *The School Department Budget Summary. This is printed for information only.*

**ARTICLE 4 – Appropriation (\$1,322,000) – Municipal Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Twenty Two Thousand Dollars (\$1,322,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

<b>Equipment/Project</b>	<b>Requesting Department</b>	<b>Cost</b>	<b>Funding Source</b>
One Ton Dump Truck with Plow	DPW	\$70,000	Free Cash
Backhoe Loader Replacement	DPW	\$125,000	Free Cash
Utility Maintenance Van	DPW	\$70,000	Free Cash
Bombadier Sidewalk Plow (B1)	DPW	\$125,000	Free Cash
Fire Turnout Gear Purchase and Replacement	Fire	\$35,000	Free Cash
Fire Engines (2) Lease Payment (Year 3 of 5 payments)	Fire	\$226,400	Free Cash
Fire – Deputy’s Vehicle	Fire	\$42,500	Free Cash
Fire – Radio Upgrade and Replacement	Fire	\$23,850	Free Cash
Police – Safety Equipment	Police	\$31,000	Free Cash
Police – Replacements of vehicles	Police	\$179,500	Free Cash
Police – Radio Infrastructure	Police	\$75,000	Free Cash
End User Technology – All departments	Information Technology	\$50,000	Free Cash
Library – Patron/Staff End User Technology	Library	\$18,750	Free Cash
Housing Authority Associates– Building Maintenance and Improvement	Housing	\$100,000	Free Cash
Municipal Buildings – Facilities Maintenance/Energy Efficiency	DPW	\$150,000	Free Cash
<b>Total</b>		<b>\$1,322,000</b>	

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*Articles 4, 5 and 6*

*These articles seek approval from Town Meeting to fund from available funds items critical to the operations and maintenance of several municipal, school and sewer departments. Although not the entire solution to the capital needs of the community, they represent an important component of an overall capital plan.*

**ARTICLE 5 - Appropriation (\$1,017,000) – School Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million and Seventeen Thousand Dollars (\$1,017,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	School	\$150,000	Free Cash
Roofing	School	\$100,000	Free Cash
Repair and Maintenance	School	\$402,803	Free Cash
Furniture, Fixtures and Equipment	School	\$111,797	Free Cash
HVAC	School	\$192,400	Free Cash
Copiers	School	\$60,000	Free Cash
<b>Total</b>		<b>\$1,017,000</b>	

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article seeks approval from Town Meeting to fund from available funds items critical to the operations and maintenance of the School Department. Major projects include continued support of Technology, roofing, HVAC upkeep, furniture, fixture and equipment replacement. In general, these items do not represent new initiatives but rather repair and replacement of the Department's existing capital stock.*



**ARTICLE 6 - Appropriation (\$1,050,000) – Sewer Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million and Fifty Thousand Dollars (\$1,050,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Infiltration & Inflow Reduction Program	Sewer	\$500,000	Sewer Retained Earnings
Stormwater Compliance	Sewer	\$50,000	Sewer Retained Earnings
Pump Station Facility Program	Sewer	\$500,000	Sewer Retained Earnings
<b>Total</b>		<b>\$1,050,000</b>	

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*Please see Article 4 comments for further information.*

**ARTICLE 7 - Appropriation (\$1,339,500) – Other Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Thirty Nine Thousand and Five Hundred Dollars (\$1,339,500) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Design Recreation Field Lighting Project	Recreation	\$65,000	Meals/Hotel Fund
Thurston Middle School HVAC Project	Schools	\$300,000	Meals/Hotel Fund
Council on Aging HVAC System	DPW	\$150,000	Meals/Hotel Fund

Morrison Basketball Court Refurbishment	Recreation	\$35,000	Free Cash
Carby Street Retaining Wall	DPW	\$250,000	Free Cash
Town/School Financial Enterprise Software	Information Technology	\$237,500	Free Cash
Fire Station 1 Repair and Maintenance	DPW	\$250,000	Free Cash
Perry Crouse Pond Maintenance Project	Conservation	\$32,000	Free Cash
Design new fields on land behind High School Tennis Courts	Recreation	\$20,000	Free Cash
<b>Total</b>		<b>\$1,339,500</b>	

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*Like all towns, Westwood has a number of buildings and a great deal of equipment that need to be maintained. The Board of Selectmen hears capital requests from all departments during the budgeting period and reviews these requests with The Long-Range Financial Planning Committee and the FinCom. Each year, limited funds require the Selectmen to prioritize certain capital projects over others. Attention is given to the urgency and expense of the capital project, each asset's importance to residents and whether other funding exists to help mitigate the taxation impact of the project. The Selectmen have identified non-taxation sources to fund all of the specific capital projects proposed in this warrant article. A lot of deliberation went into the capital funding requests outlined in this article. The total funding request decreased due to a change made to the Recreation Field Lighting project. Instead of moving ahead with the project, the Town will instead fund the design of the project before requesting additional capital to pay for the project.*

**ARTICLE 8 - Appropriation (\$67,500) – Specifically Funded Capital Improvements (i.e. Ambulance fees)**

To see if the Town will vote to transfer from available funds the sum of Sixty Seven Thousand and Five Hundred Dollars (\$67,500) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Self Contained Breathing Apparatus Upgrade and Replacement	Fire	\$44,000	Ambulance Receipts
Rescue Equipment	Fire	\$23,500	Ambulance Receipts
<b>Total</b>		<b>\$67,500</b>	

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article seeks approval from Town Meeting to transfer from available funds self-contained breathing apparatus upgrades & replacement and rescue equipment for the critical operations of Ambulance services.*

**ARTICLE 9 - Road Improvement Bond (\$900,000) – Sidewalk Improvements Route 109**

To see if the Town will vote to appropriate a sum of money to pay costs of making various roadway improvements, including but not limited to: sidewalk and curb ramp replacement and improvements on Route 109 between Nahatan Street and the Walpole Town Line, including the payment of all costs incidental and related thereto, and to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing or otherwise or take any other action relative thereto.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 opposed, recommends that the Town so vote.**

(MOTION)

*That the Town appropriates \$900,000 to pay costs of making various roadway improvements including but not limited to sidewalk and curb ramp replacement and improvements on Route 109 between Nahatan Street and the Walpole Town Line, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to M.G.L. c.44, §7(1), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of the costs approved by this vote in accordance with M.G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.*

*The Finance Committee voted 14-1 in favor of the Board of Selectmen's Article requesting funds, in the amount of \$900,000.00, to replace sidewalks and curb ramps along Route 109, between Nahatan Street and the Walpole Town Line. Although the Board agreed that the improvements to the sidewalks was worthwhile and a necessary step in preparation of resurfacing the street, the opposition was of the opinion that replacing these sidewalks should not take precedent over areas without sidewalks and/or crosswalks and that in light of future capital improvements, which may require a Proposition 2 ½ override, the money would be better spent on other projects.*

**ARTICLE 10 - Appropriation (\$125,000) - Stabilization Fund FY20**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) for the Stabilization Fund established in accordance with General Laws Chapter 40, Section 5B, or take any other action thereon.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
Stabilization Fund	\$125,000	Free Cash

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Town has an established policy to increase its Stabilization reserve, the Town's primary savings account. This policy is an important item in the bond rating reviews, which consider the Town's fiscal position when borrowing funds. The Town has been successful in maintaining an annual appropriation into this account to keep the Town on track with its financial policies.*

**ARTICLE 11 - Appropriation (\$1,440,000) - OPEB Liability Trust Fund - FY20**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Four Hundred Forty Thousand Dollars (\$1,440,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20 or take any other action thereon.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
OPEB Liability Trust Fund	\$1,440,000	Taxation

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*As part of their compensation, Westwood employees accrue benefits throughout their years of service that will not be received until after they retire. The most common type of these post employment benefits is a pension but other benefits like health care are grouped together under the category of "Other Post Employment Benefits" (OPEB). As of June 30, 2017 (the date of the Town's most recent actuarial valuation report), Westwood's unfunded OPEB liability was estimated to equal \$39.1 million. The Town recognizes the importance of making a sustained effort to reduce this liability, and this article appropriates funds for this purpose. This year's funding level is \$1,440,000, an increase of \$25,000 from the prior fiscal year, which is consistent with actuarial recommendations and is forecast to put Westwood in the position of essentially eliminated the unfunded OPEB Liability by 2044.*

**ARTICLE 12 - Authorization for University Station Project Area Tax Increment Financing (TIF)**

To take certain actions relative to tax increment financing for individual projects or parcels within the University Station Project area, more specifically as follows:

- (A) To confirm that the Board of Selectmen previously designated the following Assessor's Map parcels as an economic opportunity area, and that the Town of Westwood confirmed such designation at its 2007 Annual Town Meeting, which parcels are referred to here collectively as the "University Station Area," and to maintain such designation to the extent it continues to have legal significance, and to authorize the Board of Selectmen to petition the Economic Assistance Coordinating Council (EACC) to designate some or all of the University Station Area as a Tax Increment Financing (TIF) eligible area pursuant to G.L. c. 23A, § 3E: (i) Assessor's Map 33, Lots 6, 8, 9, 11, 12, 13 15, 19, 51, 52, 53, 54, 55, 56, and 57; and (ii) Assessor's Map 37, Lots 10, 16, and 17, because the University Station Area presents exceptional opportunities for increased economic

development and there is a strong likelihood that the following will occur in this area within a proximate period of time: (a) a significant influx or growth in business activity; (b) the creation of a significant number of new jobs; and (c) a private project or investment that will contribute significantly to the resiliency of the local economy, and, therefore, pursuant to M.G.L. c. 23A §3E and 402 CMR 2.02, is a TIF eligible area.

- (B) To authorize the Board of Selectmen, on terms acceptable to the Board of Selectmen, to enter into TIF agreements with owners or controlling businesses of certified projects, and/or with owners of real estate projects, and/or with any person or entity expanding a facility in an area designated by the EACC as a TIF-eligible area, as those terms are defined in G.L. c. 23A, which TIF agreements provide for certain tax benefits in connection with proposed projects that are consistent with the economic development objectives of the Town of Westwood and are likely to increase and retain employment opportunities for residents of the Town of Westwood, and will support the public purpose of encouraging increased industrial and commercial activity in the Commonwealth of Massachusetts, and will result in actual economic benefits to the Town of Westwood, provided that such projects or facilities are within the University Station Area, provided further that any such agreements comply with G.L. c. 23A and G.L. c. 40, § 59 and any other applicable statutes and regulations, as the same may be amended from time to time. Said authorization shall include, but is not limited to, a TIF Agreement with University Station Phase 2 LLC and/or Citizens Bank, N.A. on file with the Town Clerk, which TIF Agreement, upon execution by the Board of Selectmen, shall be deemed adopted by the Town;
- (C) To authorize the Board of Selectmen to submit any such TIF agreement to EACC for approval;
- (D) To authorize the Board of Selectmen to submit or support petitions to have projects certified by EACC, and to submit such other documentation as may be necessary for EACC to certify a project, the controlling business or owner of which enters into a TIF agreement with the Board of Selectmen, and to authorize the Board of Selectmen to submit municipal project endorsements for such projects;
- (E) To authorize the Board of Selectmen to take such other action as may be necessary to implement a TIF agreement authorized by this article;

Or to take any other action relative thereto.

## (Board of Selectmen)

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 abstention, recommends that the Town so vote.**

*This Tax Incremental Financing (TIF) Article would allow the Board of Selectmen to both enter into tax exemption agreements for individual projects within the University Station Project Area and specifically recommends that Town Meeting approve a proposed TIF agreement negotiated by the Town with Citizens Bank. This TIF authorization is an important tool for the Town of Westwood to use to attract new business to locate at University Station in Westwood especially in a very competitive and tight commercial real estate market. Previous Town Meetings have granted this type of authorization to the Board of Selectmen.*

*The State has put in place the authorization for Towns to use TIFs to attract commercial development to locate in their respective communities. Neighboring towns including Needham, Canton, Norwood, Dedham and Walpole have used TIFs to attract both office and manufacturing industries to locate in their communities. It is a competitive tool that in today's economic environment is a key to enabling towns to attract new business to locate in their communities.*

*The specific Citizens Bank proposal, which Town Meeting is being asked to approve as part of this article, involves a fifteen-year agreement with Citizens to relocate a major regional back office banking center to Westwood potentially employing up to 600 people and providing new revenue growth for the town. This type of commercial business puts much less demand on municipal services such as police and fire when compared to apartments, retail stores, health and life care facilities located in University Station. Westwood is competing against existing buildings in Dedham and Norwood where Citizens could locate at a lower cost.*

*Members of the Finance and Warrant Commission have spent a considerable amount of time deliberating this TIF Article. During the meeting process and in the public hearings, members have learned how difficult it has been for Westwood to attract Commercial Office Space to University Station.*

*Under this proposal, the Town would enter into a 15-year agreement with Citizens Bank that would:*

- *generate approximately \$6.3 to \$8.4 million in new yearly property and personal tax revenue based on the projected Incremental Assessed Value of the New Construction estimated to be between \$16.5 million and \$22.5 million*
- *defer \$2.9 to \$3.7 million in property and personal tax revenue*
- *“Front load” tax exemption with a 95% exemption in year 1*
- *75% exemption in years 2 and 3*
- *25% exemption in years 4 through 13.*
- *Starting in the 14<sup>th</sup> year and in all years thereafter Citizens will pay 100% of all real estate and personal property taxes, which are estimated to be roughly \$700,000 to \$900,000*

*This proposed agreement would also help the Town to maintain split tax rate structure for Commercial and Residential property. In order for a town to maintain a split tax rate, the commercial property tax base should approach 20%. Currently Westwood's Commercial base is at 16%. If Westwood did not have a split tax rate, the average Residential tax bill would increase by approximately \$1370 per year.*

*Finally a major regional center employing 600 people working in University Station along with employees traveling into Westwood for meetings and training would benefit local businesses, restaurants and hotels located in town and generate additional Meals and Tax Revenues for Westwood.*

*Generating new revenue growth is extremely important if Westwood is going to be able to meet its future capital needs to insure that our schools remain first class and that the town can continue to deliver the services that our citizens need. This TIF Article is one way to start meeting this goal of generating new revenue.*

**ARTICLE 13 - Discontinuance of Public Way[s] and/or Surplus Layout(s)]**

To see if the Town will vote to discontinue a portion of a public way known as Hedgerow Lane, which portion is shown as “Former Hedgerow Lane” on Sheet No. 3 of 16 of a set of plans entitled “‘Westwood Estates’ Definitive Subdivision, A Single Family Residential Subdivision, Canton Street in Westwood, Massachusetts,” dated February 10, 2016, revised through December 12, 2016, filed with the Norfolk County Registry of Deeds as Plan No. 60 in Plan Book 655, a copy of which is on file with the Town Clerk, and which portion the Board of Selectmen declared abandoned and unused for ordinary travel pursuant to G.L. c. 82, § 32A by written decision dated October 18 , 2018, filed with the Town Clerk on October 23, 2018.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Finance and Warrant Commission unanimously voted to discontinue the use of Hedgerow Lane as a public way. The Town has deemed Hedgerow Lane abandoned and unused for ordinary travel pursuant to G.L. c. 82 § 32A.*

**ARTICLE 14 - Charter Amendment - Change “Board of Selectmen” to “Select Board”**

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for special legislation, the full text of which is on file with the Town Clerk and available at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us), to amend the Town Charter to formally change the name of the Board of Selectmen to the Select Board, and for such purposes, in each place they appear, replace the words “Board of Selectmen” and “Selectmen” with the words “Select Board”, the word “selectman” with the words “select board member”, and, consistent therewith, the word “chairman” with the word “chair”, and to further amend the Charter to insert a new Section 3.2.3 that provides that other than as expressly provided in the Charter, the “Select Board” shall have all the powers and duties of a “board of selectmen” for purposes of the General Laws and any special laws applicable to the Town; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments thereto prior to



enactment by the General Court; and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition; or take any other action related thereon.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*Over 30 towns and cities in Massachusetts have already adopted gender-neutral terms for their local government bodies, including Needham, Brookline, Winchester, Arlington and Hull. Consistent with this trend across many other communities in the Commonwealth, we believe it is appropriate for Westwood to now also adopt the gender-neutral title of “Select Board” for the name of the Town’s leading government body.*

**ARTICLE 15 - Participate in Community Electricity Aggregation for Residential and Commercial Use**

To see if the town will vote to authorize the Board of Selectmen to develop a program and enter into a contract, or contracts, to aggregate the electricity load of the residents and businesses in the Town of Westwood, independently or in joint action with other municipalities, commonly known as Community Electricity Aggregation (CEA) which is intended to reduce or stabilize electricity costs to the residents and businesses and to provide options for increasing the use of local, renewable energy; said contract(s) would be in accordance with the provisions of M.G.L. Chapter 164, section 134 and Chapter 164 of the Acts of 1997, which established a competitive marketplace through deregulation and restructuring of the electric utility industry, and such contract will require at least one option for residents and businesses to save on their electricity costs; further to authorize the Board of Selectmen to appoint a committee to oversee such independent or joint action, or take any other action relative thereto.

**(Board of Selectmen / Westwood Environmental Action Committee)**

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 opposed, recommends that the Town so vote.**

*This article will allow the Board of Selectman to pursue, and potentially execute a Community Electricity Aggregation agreement. Under this, the Board will contract with an electricity supplier that provides a higher level of local renewable energy sources than Eversource to replace Eversource as the ‘default’ provider for residential and commercial users. All residents who currently have Eversource as their electric supplier will be transitioned to the new supplier, and to not take part in this plan, residents will need to ‘opt out’. This ‘opt out’ option will be available throughout the duration of the contract at no penalty. Unlike many other electric suppliers which have been available of individual residents, this new supplier will be required to source a higher level of local renewable electricity than what is a regulatory requirement of*

*Eversource. While the primary goal is to expand residents' use of local renewable energy and thereby be supportive of our role as a Green Community, the Board of Selectman has stated that it does not want this to be a financial burden to residents. Therefore it has committed that at the outset any contract will provide a base option which will provide a rate more favorable to the one then charged by Eversource. It is important to note that as the Town does not control Eversource rates, and as the Town aggregation contract is likely to be of a two year fixed rate duration, this cost savings cannot be guaranteed. Other options will also be available which will source higher levels of local renewable energy. There is no cost to the Town to provide this service as all broker costs associated with acquiring this contract are absorbed by the successful bidder of the contract.*

*This type of arrangement has been executed in many local communities, including Dedham, and they have had great success. Financial Commission concerns raised included the need for consumer education leading up to the switch, and potential higher costs to consumers which is mitigated by the ability to opt out.*

**ARTICLE 16 - Sale of Town Owned Property - Laura Lane/Gay Street Property  
16-452**

To see if the Town will vote to transfer from the care, custody, and control of the School Committee to the care, custody and control of the Board of Selectmen a certain parcel of land containing approximately 5,590 square feet, said parcel being shown as the triangular parcel abutting the easterly sideline of Laura Lane, bounded on the north a distance of 57.68 feet and bounded on the east by a stone wall, as shown on a certain Plan of Land, drawn by Hoyt Land Surveying, dated October 13, 2015 and recorded at the Norfolk Registry of Deeds December 21, 2015 in Plan Book 644 at Page 48, for the purpose of the sale of such parcel, and further to authorize said Board of Selectmen to convey the said land for no less than Three Thousand and Seven Hundred Dollars (\$3,700.00); all pursuant to Chapter 40 of the Massachusetts General Laws, or take any other action relative thereto.

**(Board of Selectmen)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article proposes to authorize the sale by the Town of a small lot of property for which the Town has no foreseeable use. As a standalone lot, this land cannot be built upon. The land could be useful to adjacent owners, however, who might add the lot to their existing land rendering it useful. The lot in question will be auctioned to the public at a reserve price equal to the assessed value. The FinCom unanimously supports the approval of this warrant article.*

**ARTICLE 17 - Bylaw Amendment – Electronic Voting**

To see if the Town will vote to adopt the following changes to Chapter 138, Town Meetings, §138-17, Rules of debate, G. & H., of the General Bylaws or take any other action related thereon:

Section 138-17G is amended to add the word "electronic" after Standing; adding "electronic voting or" to read as:

G. Standing, **electronic**, or written vote. If the Moderator is unable to decide by the sound of the voices, or if his announcement of the vote is thereupon doubted by seven or more voters raising their hands for that purpose, the Moderator shall without debate determine the vote by ordering a standing vote, and he may appoint tellers to make and return the count, or he may order a vote **by electronic voting or** secret written ballot.

Section 138-17H is amended to add "An electronic vote or" following Secret ballot to read as:

H. Secret ballot. **An electronic vote or** written ballot, to be taken by a "yes" and "no" secret ballot, and in such manner as the Moderator shall determine, may be ordered on any motion by a majority of voters present and voting.

**(Town Clerk)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*This article seeks to amend the town bylaws to allow electronic voting devices to be used at Town Meeting. The Town Clerk has invested a great deal of time and research into vetting electronic voting. Her efforts have included working with the bylaw committee to explore the use of electronic voting in Westwood, implementing a pilot program at the Spring 2018 Town Meeting to provide public education and demonstration, and an assessment of the technical issues involved. The pilot program allowed the Town to evaluate the potential benefits and issues with electronic voting in real-time, and was deemed to have assisted in helping expedite the proceedings on several votes and potentially improved accuracy. Including electronic voting devices in the list of choices in the bylaw will allow the Town Moderator the option to use this method of voting if he or she so chooses.*

**ARTICLE 18 - Zoning Amendment Related to Accessory Use in Highway Business**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw to permit retail uses such as cafeterias, snack bars, gift shops and vending machines as accessory uses serving employees and clientele of the principal use in the HB (Highway Business) zoning district by amending Section 4.3.5.1 [Table of Accessory Uses], or take any other action in relation thereto.

1) Amend Section 4.3.5 to read as follows (*underlined wording indicates new language, wording to be removed shown with strikethrough*):

**4.3.5 ACCESSORY USES IN INDUSTRIAL, HIGHWAY BUSINESS AND ARO DISTRICTS**

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.3.5.1 Retail uses, such as cafeterias, snack bars, gift shops and vending machines dispensing food, soft drinks and incidental merchandise items; provided that any such uses shall be conducted primarily for the convenience of employees and the clientele of the principal use of the premises and shall be wholly within a building and have no exterior advertising display.	N	N	N	N	N	N	N	N	N	<u>N</u>	Y	Y	BA <sup>1</sup>

**(Planning Board)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Finance Committee voted unanimously in favor of the Planning Board’s Article to amend the Westwood Zoning bylaw and section 4.3.5.1 of the table of accessory uses, to permit retail uses such as cafeterias, snack bars, gift shops, vending machines, and the like, in buildings in the Highway Business zoning districts, to be able to serve employees and visitors. The Committee found that this would be convenient for persons in such buildings where other retail food services are otherwise not readily available and would not negatively impact the Town.*

**ARTICLE 19 - Zoning Amendment to Increase Fence & Wall Height**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw to amend the Section 2.0 [Definitions] definition for “Structure”, in relation to fence and wall heights.

- 1) Amend Section 2.0 definition for structure as follows (*underlined wording indicates new language; words to be removed have strikethrough*):

Structure An assembly of materials forming a construction for occupancy or use including among others, buildings, stadiums, gospel and circus tents, reviewing stands, platforms, staging, observation towers, communication towers, flag poles, water tanks, trestles, piers, wharfs, open sheds, coal bins, shelters, fences and display signs, tanks in excess of 500 gallons used for the storage of any fluid other than water and swimming pools. A freestanding fence or wall ~~six (6)~~ seven (7) feet or less in height, or a fence installed on or immediately adjacent to a wall such that the fence and wall together have a combined height of ~~six (6)~~ seven (7) feet or less, measured from the lowest point of grade adjacent to the fence, or combined wall and fence, will not be considered a structure.

**(Planning Board)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Planning Board sponsored this article to amend Section 2.0 [Definitions] of the Town’s Zoning By-Law. The amendment would change the definition of “Structure” to allow a freestanding fence or wall of seven (7) feet or less to not require the land owner to seek a permit to erect that fence or wall. The current definition requires fences or walls to be six (6) or less in order for the land owner to not have to seek a permit. The Planning Board noted that many residents who wish to erect a fence also want to provide a small space under the fence for animals to freely cross the fence line. Since many fence panels come in standard six (6) feet heights, having a space under the fence panel would mean that the total height of the fence would exceed six (6) feet and, therefore, require a permit to erect. The Planning Board believes that this change will facilitate using standard sized fence panels with a slight gap underneath without having to burden the Building Commissioner with requests for permits or burden land owners with the permitting process. The Board also noted that it was aware of the need for sight line clearances at street corners and believed that the additional foot in height to a fence would not impair the Town’s ability to keep those sight lines clear. The Finance and Warrant Commission voted 15 to 0 in favor of recommending that the Town vote to approve this change.*

**ARTICLE 20 - Zoning Amendment to Residential Retirement Community (RRC)**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw to amend Section 8.4 [Residential Retirement Community (RRC)], or take any action in relation thereto.

- 1) Amend Section 8.4.2 as follows (*underlined wording indicates new language; words to be removed have strikethrough*):

8.4.2 **General.** A RRC is a development of land comprising townhouse or apartment type dwellings, under-over type dwellings, multiple type dwellings, or any combination of such housing types, with resident services, operated or sponsored ~~Coordinated Unit~~ by a corporation or organization having among its principal purposes the provision of housing for retired and aging persons. Such facility may also include an **assisted living residence** ~~a restorative care center/skilled nursing facility~~. A ~~Coordinated Unit is a building or group of buildings under common management and serving purposes which assist the elderly in maintaining an independent lifestyle.~~ The program of resident services may include **assisted living residence** ~~restorative care center/skilled nursing~~, transportation, laundry, financial, barber/beautician, medical evaluation, home health, adult day care and respite care services, meals on wheels, both scheduled and unscheduled exercise, recreational and educational activities, and other similar services or activities. These programs and services will be primarily for the benefit of residents of the RRC and/or the Town.

- 2) Amend Section 8.4.3.4 as follows:

8.4.3.4 **Building Height.** The maximum building height shall be **no more than 65 feet as set forth in the definition of "Building Height" contained in Section 2.0 of this Bylaw measured by the vertical distance from grade plane to the average height of the highest roof surface.** ~~five (5) stories, provided that no more than sixty percent (60%) of the building footprint shall be built upon to a height in excess of four (4) stories. Building footprints shall be measured at the building foundation, but shall exclude covered walkways connecting adjacent buildings.~~

- 3) Amend Section 8.4.3.5 as follows:

8.4.3.5 **Density Limitation.** The total number of dwelling units within a RRC shall not exceed **five** ~~four and one-half (4½)~~ dwelling units including assisted living units per acre or one and one-half (1½ ) nursing facility beds per acre.

- 4) Add new Affordable Housing Requirement Section as follows:

**8.4.3.6 Affordability Requirements.** Where any project authorized under a RRC Special Permit will result in the development of at least eight (8) new dwelling units, the minimum number of dwelling units specified in the table below shall be restricted to meet the definition of Affordable Housing in Section 2.0 of this Bylaw and in the Rules and Regulations. All such affordable dwelling units shall be contained within the RRC unless the Planning Board determines a proposed

alternative to be at least equivalent in serving the Town’s housing needs after consultation with the Westwood Housing Partnership and the Westwood Housing Authority. The affordable dwelling units authorized under the provisions of this Bylaw shall be Local Initiative Program (LIP) dwelling units in compliance with the requirements for the same as specified by the Department of Community Affairs, Massachusetts Department of Housing and Community Development (DHCD), or successor, or affordable dwelling units developed under additional programs adopted by the Commonwealth of Massachusetts or its agencies. All said dwelling units shall count toward Westwood’s requirements under Massachusetts General Law Chapter 40B, Sections 20-23, as amended and all affordable dwelling units shall remain affordable in perpetuity.

<b><u>Total Number of Dwelling Units</u></b>	<b><u>Minimum Number of Affordable Dwelling Units</u></b>
1 to 7 units	0
8 to 9 units	1
10 to 15 units	2
16 to 22 units	3
23 to 26 units	4
27 or more units	15% of the total number of dwelling units, rounded up to the next whole number

**(Planning Board)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Finance and Warrant Commission unanimously voted to recommend the proposed amendments to Zoning Bylaw Section 8.4 as these amendments provide transparency and lucidity in regards to Residential Retirement Community. Section 8.4.2, due to the current law being inconsistent, this amendment creates consistency for the meaning “Assisted Living Residence”. Amendment to Section 8.4.3.4 provides clarity and specifies the approved building height. Amendment to Section 8.4.3.5 updates the density limitation within a RRC to not exceed five dwelling units. A new section is added to 8.4, Section 8.4.3.6 Affordability Requirements. This section provides a table to reflect the number of affordable dwelling units required under a RRC Special Permit.*

**ARTICLE 21 - Zoning Amendment to Accessory Uses in Residential Districts**

To see if the Town will vote to amend Section 4.3.3 [Accessory Uses in Residential Districts] to amend the requirements for private garage and the parking and storage of more than

three motor vehicles in Section 4.3.3.2 to read as follows, or take any action in relation thereto.

- 1) Amend Section 4.3.3.2 to read as follows (*underlined wording indicates new language, wording to be removed shown with strikethrough*):

4.3.3 ACCESSORY USE IN RESIDENTIAL DISTRICTS	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.3.3.2 Private garage and/or the parking or storage <del>area</del> of more than three (3) motor vehicles <u>within an enclosed structure, or more than three (3) vehicles visible at normal eye level from an abutting residential lot,</u> or of more than one (1) commercial vehicle with a gross vehicle weight of less than 26,000 pounds, but only where in connection with a Principal Use on the same premises.	BA	BA	BA	BA	BA	BA	BA	N	N	N	N	N	N

**(Planning Board)**

**The Finance and Warrant Commission, by a vote of 12 in favor and 3 opposed, recommends that the Town vote Indefinite Postponement.**

*The Commission recommends indefinite postponement of this article. The Planning Board sponsored this article to amend Section 4.3.3.2 of the Town’s Zoning By-Law in order to address what the Board views as language that prevents the enforcement of this section of the By-Law. The Planning Board argues that the current language requiring a special permit for a parking or storage “area” for more than three vehicles on a residential lot puts virtually every owner in the Town in non-compliance, and, thus, prevents enforcement against any owner. The Board points*



*out that, in theory, any lot that has more area, even unpaved area, than would be needed on which to physically put more three vehicles is in non-compliance without a special permit. The Board did not comment on what might have been the original intent of the present language, or provide any guidance as to why the Board sponsored this change at this particular time. While the Commission applauds the Planning Board for proactively reviewing the Town's Zoning By-Laws for situations like this that need additional clarification, the Commission is concerned about the unintended consequences of the proposed amendment. If adopted, the change to Section 4.3.3.2 would make mere parking more than three vehicles in a driveway, or in an enclosed garage, a zoning violation. The Commission is particularly concerned about creating a zoning violation on a lot that was previously approved by the Town to have a long driveway or large garage, where more than three vehicles could be parked safely and unobtrusively. The Commission believes that residents with previously approved homes should not be put to the burden of having to seek a special permit or construct costly fences or barriers that ultimately may prove more unsightly to the neighborhood than the vehicles they would be intending to shield from view. The Commission is also concerned that enforcement of the amended By-Law would fall largely to the discretion of the Building Commissioner potentially creating more ambiguity as the Building Commissioner's decisions play out as to the temporary parking of vehicles or whether the vehicles were visible from "normal eye level." The Commission hopes that the Planning Board will revisit Section 4.3.3.2 at a later date with a narrower approach to clarifying the existing ambiguity in the Town's Zoning By-Law. For these reasons, the Finance and Warrant Commission voted 12 in favor and 3 opposed to recommend that the Town vote to indefinitely postpone this article.*

#### **ARTICLE 22 - Housekeeping Zoning Bylaw and Official Map Amendments**

To see if the Town will vote to approve certain housekeeping amendments to various sections of the Westwood Zoning Bylaw and Official Zoning Map as may be necessary to correct errors or inconsistencies and to clarify such sections, or take any other action in relation thereto.

- 1) Add "Access Approval Overlay District (AAOD)" to the list of overlay districts in Section 3.1.3 [Overlay Districts]
- 2) Amend Alternative Dimensions Table 9.5.9 to change the Section reference from 9.5.14.2.4.3 to read as follows (*underlined wording indicates new language*):  
  
Minimum Public Amenity Areas or other public amenities required under Section 9.5.15.2.4.3
- 3) Delete the words "Section 8.4, Senior Residential Development (SRD)" in the second paragraph under Section 9.7.12.5 [Relationship to Underlying Districts and Regulations].

- 4) Amend the second paragraph in Section 9.7.12.5 [Relationship to Underlying District Regulations] to correct the Section reference referring to Section 8.5, Residential Retirement Community (RRC) to Section 8.4.

**(Planning Board)**

**The Finance and Warrant Commission, by unanimous vote of those present, recommends that the Town so vote.**

*The Finance Committee voted unanimously in favor of the Planning Board's Article to make certain amendments to various sections of the Westwood Zoning Bylaw to correct errors/inconsistencies in the same. The Committee concluded that such amendments were in the best interest of the Town and/or necessary to preserve the accuracy, meaning, and intent of the zoning bylaws.*

# **2019 ANNUAL TOWN MEETING**

## **THE APPENDICES:**

***Appendix A** - The classification and compensation plan for Town employees, as presented by the Personnel Board.*

***Appendix B** - The classification and compensation plan for School employees, as voted by the School Committee.*

***Appendix C** - The classification and compensation plan for elected officials as recommended by the Finance and Warrant Commission*

***Appendix D** - The operating budget for all Town departments as recommended by the Finance and Warrant Commission. This is the Town's legal operating budget document.*

***Appendix E** - The School Department Budget Summary.  
This is printed for information only.*

**Appendix A**

**ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

Grade	Position Title	Fiscal Year	Annual	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
4	<i>no positions assigned</i>	7/1/19 - 6/30/20	Annual	\$ 35,965	\$ 36,865	\$ 37,787	\$ 38,730	\$ 39,700	\$ 40,692	\$ 41,709	\$ 42,751	\$ 43,820	\$ 44,916
5	<i>no positions assigned</i>	7/1/19 - 6/30/20	Annual	\$ 39,203	\$ 40,183	\$ 41,188	\$ 42,217	\$ 43,271	\$ 44,355	\$ 45,463	\$ 46,600	\$ 47,764	\$ 48,959
6	COA Van Driver/Custodian	7/1/18 - 6/30/19	Annual	\$ 41,892	\$ 42,940	\$ 44,013	\$ 45,115	\$ 46,242	\$ 47,398	\$ 48,583	\$ 49,797	\$ 51,043	\$ 52,319
	Municipal Facilities Custodian Town Service Representative	7/1/19 - 6/30/20	Annual	\$ 42,730	\$ 43,799	\$ 44,893	\$ 46,017	\$ 47,167	\$ 48,346	\$ 49,555	\$ 50,793	\$ 52,064	\$ 53,365
7	Aquatics Specialist	7/1/18 - 6/30/19	Annual	\$ 45,662	\$ 46,806	\$ 47,975	\$ 49,174	\$ 50,404	\$ 51,664	\$ 52,954	\$ 54,278	\$ 55,637	\$ 57,027
	Custodial Supv/Animal Control Officer Finance & Warrant Comm. Admin.	7/1/19 - 6/30/20	Annual	\$ 46,575	\$ 47,742	\$ 48,935	\$ 50,157	\$ 51,412	\$ 52,697	\$ 54,013	\$ 55,364	\$ 56,750	\$ 58,168
8	Aquatics Assistant Manager	7/1/18 - 6/30/19	Annual	\$ 49,772	\$ 51,016	\$ 52,292	\$ 53,600	\$ 54,939	\$ 56,313	\$ 57,721	\$ 59,164	\$ 60,644	\$ 62,160
	Facilities Maintenance Technician Human Resources Administrator Land Use and Licensing Specialist Public Safety Dispatch Supervisor Public Safety Telecommunicator Recreation Program Manager	7/1/19 - 6/30/20	Annual	\$ 50,767	\$ 52,036	\$ 53,338	\$ 54,672	\$ 56,038	\$ 57,439	\$ 58,875	\$ 60,347	\$ 61,857	\$ 63,403
9	COA Outreach Counselor	7/1/18 - 6/30/19	Annual	\$ 54,253	\$ 55,608	\$ 57,000	\$ 58,424	\$ 59,884	\$ 61,383	\$ 62,916	\$ 64,488	\$ 66,101	\$ 67,755
	Recreation Program Administrator Sanitarian/Food Inspector Westwood Housing Authority Admin.	7/1/19 - 6/30/20	Annual	\$ 55,338	\$ 56,720	\$ 58,140	\$ 59,592	\$ 61,082	\$ 62,611	\$ 64,174	\$ 65,778	\$ 67,423	\$ 69,110
10	Assistant Building Inspector	7/1/18 - 6/30/19	Annual	\$ 59,135	\$ 60,614	\$ 62,128	\$ 63,682	\$ 65,274	\$ 66,906	\$ 68,579	\$ 70,293	\$ 72,051	\$ 73,851
	Conservation Agent Electrical Inspector Facilities Manager Gas/Plumbing Inspector Housing and Zoning Agent Operations Manager, COA Recreation Business Manager Youth Services Counselor	7/1/19 - 6/30/20	Annual	\$ 60,318	\$ 61,826	\$ 63,371	\$ 64,956	\$ 66,579	\$ 68,244	\$ 69,951	\$ 71,699	\$ 73,492	\$ 75,328
11	Aquatics Manager	7/1/18 - 6/30/19	Annual	\$ 64,458	\$ 66,069	\$ 67,721	\$ 69,414	\$ 71,150	\$ 72,928	\$ 74,751	\$ 76,619	\$ 78,535	\$ 80,498
	Computer Systems Analyst Financial Analyst Geographic Information Specialist Public Health Nurse Sewer Operations Manager	7/1/19 - 6/30/20	Annual	\$ 65,747	\$ 67,390	\$ 69,075	\$ 70,802	\$ 72,573	\$ 74,387	\$ 76,246	\$ 78,151	\$ 80,106	\$ 82,108

*NOTE: Annual salary levels are based on full-time employment. FY19 salaries are provided for comparative purposes; referenced positions are for FY20.*

**ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
12	Assessor												
	Clinical Coordinator												
12	Construction Inspector	7/1/18 - 6/30/19	Annual	\$ 70,258	\$ 72,015	\$ 73,814	\$ 75,660	\$ 77,553	\$ 79,491	\$ 81,478	\$ 83,517	\$ 85,604	\$ 87,742
	Deputy Building Commissioner	7/1/19 - 6/30/20	Annual	\$ 71,663	\$ 73,455	\$ 75,290	\$ 77,173	\$ 79,104	\$ 81,081	\$ 83,108	\$ 85,187	\$ 87,316	\$ 89,497
13	Economic Development Officer												
	Executive Assistant												
13	Procurement Officer												
	Building Commissioner												
13	Council on Aging Director												
	Director of Youth and Family Services	7/1/18 - 6/30/19	Annual	\$ 76,583	\$ 78,496	\$ 80,459	\$ 82,471	\$ 84,531	\$ 86,645	\$ 88,811	\$ 91,031	\$ 93,308	\$ 95,640
13	Health Director	7/1/19 - 6/30/20	Annual	\$ 78,115	\$ 80,066	\$ 82,068	\$ 84,120	\$ 86,222	\$ 88,378	\$ 90,587	\$ 92,852	\$ 95,174	\$ 97,553
	Recreation Director												
14	Sewer Superintendent												
	Town Planner												
14	Asst. Dir. Public Works/Operations Mgr.												
	Assistant Town Treasurer												
14	Deputy Fire Chief												
	Library Director	7/1/18 - 6/30/19	Annual	\$ 85,772	\$ 87,916	\$ 90,113	\$ 92,367	\$ 94,675	\$ 97,043	\$ 99,469	\$ 101,955	\$ 104,505	\$ 107,117
14	Police Lieutenant	7/1/19 - 6/30/20	Annual	\$ 87,487	\$ 89,674	\$ 91,915	\$ 94,214	\$ 96,569	\$ 98,984	\$ 101,458	\$ 103,994	\$ 106,595	\$ 109,259
	Project Manager												
15	Town Accountant												
	Town Engineer												
15	Director, Econ. & Comm. Development	7/1/18 - 6/30/19	Annual	\$ 96,065	\$ 98,466	\$ 100,927	\$ 103,451	\$ 106,037	\$ 108,688	\$ 111,405	\$ 114,190	\$ 117,045	\$ 119,971
	Director of Information Technology	7/1/19 - 6/30/20	Annual	\$ 97,986	\$ 100,435	\$ 102,946	\$ 105,520	\$ 108,158	\$ 110,862	\$ 113,633	\$ 116,474	\$ 119,386	\$ 122,370
16	Human Resources Director												
	Director of Public Works												
16	Finance Director	7/1/18 - 6/30/19	Annual	\$ 107,592	\$ 110,281	\$ 113,037	\$ 115,866	\$ 118,762	\$ 121,731	\$ 124,775	\$ 127,893	\$ 131,090	\$ 134,369
	Fire Chief	7/1/19 - 6/30/20	Annual	\$ 109,744	\$ 112,487	\$ 115,298	\$ 118,183	\$ 121,137	\$ 124,166	\$ 127,271	\$ 130,451	\$ 133,712	\$ 137,056
17	Police Chief												
	Town Administrator	7/1/18 - 6/30/19	Annual	\$ 137,788	\$ 141,232	\$ 144,765	\$ 148,383	\$ 152,093	\$ 155,896	\$ 159,792	\$ 163,788	\$ 167,882	\$ 172,078
17		7/1/19 - 6/30/20	Annual	\$ 140,544	\$ 144,057	\$ 147,660	\$ 151,351	\$ 155,135	\$ 159,014	\$ 162,988	\$ 167,064	\$ 171,240	\$ 175,520

*NOTE: Annual salary levels are based on full-time employment. FY19 salaries are provided for comparative purposes; referenced positions are for FY20.*

**DEPARTMENT OF PUBLIC WORKS**

Grade	Title	Fiscal Year	Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step		
D-6	Senior Working Foreman	7/1/18 - 6/30/19	Annual	\$57,623.55	\$58,797.84	\$59,999.17	\$61,223.13	\$62,447.63	\$63,696.42	\$64,970.59	10 yrs+	\$66,270.15
			Bi-Weekly	\$2,216.29	\$2,261.46	\$2,307.66	\$2,354.74	\$2,401.83	\$2,449.86	\$2,498.87	10 yrs+	\$2,548.85
	Grounds Fields Foreman	7/1/19 - 6/30/20	Annual	\$57,623.55	\$58,797.84	\$59,999.17	\$61,223.13	\$62,447.63	\$63,696.42	\$64,970.59	10 yrs+	\$66,270.15
			Bi-Weekly	\$2,216.29	\$2,261.46	\$2,307.66	\$2,354.74	\$2,401.83	\$2,449.86	\$2,498.87	10 yrs+	\$2,548.85
D-5	Cemetery Foreman	7/1/18 - 6/30/19	Annual	\$56,016.08	\$57,014.89	\$58,116.33	\$59,442.93	\$60,631.57	\$61,845.04	\$63,081.68	10 yrs+	\$64,343.16
			Bi-Weekly	\$2,154.46	\$2,192.88	\$2,235.24	\$2,286.27	\$2,331.98	\$2,378.66	\$2,426.22	10 yrs+	\$2,474.74
	Foreman Head Mechanic	7/1/19 - 6/30/20	Annual	\$56,016.08	\$57,014.89	\$58,116.33	\$59,442.93	\$60,631.57	\$61,845.04	\$63,081.68	10 yrs+	\$64,343.16
			Bi-Weekly	\$2,154.46	\$2,192.88	\$2,235.24	\$2,286.27	\$2,331.98	\$2,378.66	\$2,426.22	10 yrs+	\$2,474.74
D-4	Sewer Operations Suprvsr	7/1/18 - 6/30/19	Annual	\$52,376.22	\$53,445.66	\$54,423.50	\$55,944.89	\$57,064.00	\$58,205.18	\$59,368.98	10 yrs+	\$60,556.52
			Bi-Weekly	\$2,014.47	\$2,055.60	\$2,093.21	\$2,151.73	\$2,194.77	\$2,238.66	\$2,283.42	10 yrs+	\$2,329.10
		7/1/19 - 6/30/20	Annual	\$52,376.22	\$53,445.66	\$54,423.50	\$55,944.89	\$57,064.00	\$58,205.18	\$59,368.98	10 yrs+	\$60,556.52
			Bi-Weekly	\$2,014.47	\$2,055.60	\$2,093.21	\$2,151.73	\$2,194.77	\$2,238.66	\$2,283.42	10 yrs+	\$2,329.10
D-3	Mechanic Heavy Equipment Operator	7/1/18 - 6/30/19	Annual	\$48,735.81	\$49,874.23	\$50,731.22	\$52,445.75	\$53,494.77	\$54,564.22	\$55,655.73	10 yrs+	\$56,768.77
			Bi-Weekly	\$1,874.45	\$1,918.24	\$1,951.20	\$2,017.14	\$2,057.49	\$2,098.62	\$2,140.61	10 yrs+	\$2,183.41
	Sewer Pump Operator	7/1/19 - 6/30/20	Annual	\$48,735.81	\$49,874.23	\$50,731.22	\$52,445.75	\$53,494.77	\$54,564.22	\$55,655.73	10 yrs+	\$56,768.77
			Bi-Weekly	\$1,874.45	\$1,918.24	\$1,951.20	\$2,017.14	\$2,057.49	\$2,098.62	\$2,140.61	10 yrs+	\$2,183.41
D-2	Operator-Laborer	7/1/18 - 6/30/19	Annual	\$46,265.27	\$47,037.83	\$48,345.11	\$49,468.64	\$50,457.51	\$51,466.25	\$52,495.41	10 yrs+	\$53,544.99
			Bi-Weekly	\$1,779.43	\$1,809.15	\$1,859.43	\$1,902.64	\$1,940.67	\$1,979.47	\$2,019.05	10 yrs+	\$2,059.42
		7/1/19 - 6/30/20	Annual	\$46,265.27	\$47,037.83	\$48,345.11	\$49,468.64	\$50,457.51	\$51,466.25	\$52,495.41	10 yrs+	\$53,544.99
			Bi-Weekly	\$1,779.43	\$1,809.15	\$1,859.43	\$1,902.64	\$1,940.67	\$1,979.47	\$2,019.05	10 yrs+	\$2,059.42
D-1	<i>no positions assigned</i>	7/1/18 - 6/30/19	Annual	\$40,199.03	\$41,585.77	\$43,094.47	\$45,072.22	\$45,973.36	\$46,892.70	\$47,830.81	10 yrs+	\$48,787.13
			Bi-Weekly	\$1,546.12	\$1,599.45	\$1,657.48	\$1,733.55	\$1,768.21	\$1,803.57	\$1,839.65	10 yrs+	\$1,876.43
		7/1/19 - 6/30/20	Annual	\$40,199.03	\$41,585.77	\$43,094.47	\$45,072.22	\$45,973.36	\$46,892.70	\$47,830.81	10 yrs+	\$48,787.13
			Bi-Weekly	\$1,546.12	\$1,599.45	\$1,657.48	\$1,733.55	\$1,768.21	\$1,803.57	\$1,839.65	10 yrs+	\$1,876.43

**CONTRACT NOT SETTLED AT TIME OF PRINTING**

**FIRE DEPARTMENT FY19-FY20**

Grade	Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step	Service Step			
F-2	CAPTAIN NON-EMT	7/1/18 - 6/30/19	Annual	\$78,545.76	\$80,116.67						10 yrs+	\$82,319.88	15 yrs+	\$84,583.68
			Hourly	\$35.87	\$36.58							\$37.59		\$38.62
		7/1/19 - 6/30/20	Annual	\$80,116.67	\$81,719.00						10 yrs+	\$83,966.28	15 yrs+	\$86,275.35
			Hourly	\$36.49	\$37.22							\$38.24		\$39.29
	CAPTAIN EMT-B	7/1/18 - 6/30/19	Annual	\$84,436.69	\$86,125.42						10 yrs+	\$88,493.87	15 yrs+	\$90,927.45
			Hourly	\$38.56	\$39.33							\$40.41		\$41.52
		7/1/19 - 6/30/20	Annual	\$86,125.42	\$87,847.93						10 yrs+	\$90,263.75	15 yrs+	\$92,746.00
			Hourly	\$39.22	\$40.01							\$41.11		\$42.24
	CAPTAIN EMT-P	7/1/18 - 6/30/19	Annual	\$90,327.62	\$92,134.17						10 yrs+	\$94,667.86	15 yrs+	\$97,271.23
			Hourly	\$41.25	\$42.07							\$43.23		\$44.42
		7/1/19 - 6/30/20	Annual	\$92,134.17	\$93,976.86						10 yrs+	\$96,561.22	15 yrs+	\$99,216.65
			Hourly	\$41.96	\$42.80							\$43.98		\$45.19
F-3	LIEUTENANT NON-EMT	7/1/18 - 6/30/19	Annual	\$69,954.81	\$71,353.91						10 yrs+	\$73,316.14	15 yrs+	\$75,332.34
			Hourly	\$31.94	\$32.58							\$33.48		\$34.40
		7/1/19 - 6/30/20	Annual	\$71,353.91	\$72,780.99						10 yrs+	\$74,782.47	15 yrs+	\$76,838.98
			Hourly	\$32.50	\$33.15							\$34.06		\$34.99
	LIEUTENANT EMT-B	7/1/18 - 6/30/19	Annual	\$75,201.43	\$76,705.45						10 yrs+	\$78,814.85	15 yrs+	\$80,982.26
			Hourly	\$34.34	\$35.03							\$35.99		\$36.98
		7/1/19 - 6/30/20	Annual	\$76,705.45	\$78,239.56						10 yrs+	\$80,391.15	15 yrs+	\$82,601.91
			Hourly	\$34.93	\$35.63							\$36.61		\$37.62
	LIEUTENANT EMT-P	7/1/18 - 6/30/19	Annual	\$80,448.04	\$82,057.00						10 yrs+	\$84,313.56	15 yrs+	\$86,632.19
			Hourly	\$36.74	\$37.47							\$38.50		\$39.56
		7/1/19 - 6/30/20	Annual	\$82,057.00	\$83,698.14						10 yrs+	\$85,999.84	15 yrs+	\$88,364.83
			Hourly	\$37.37	\$38.12							\$39.17		\$40.24
EMS COORD.	7/1/19 - 6/30/20	Annual	\$82,057.00	\$83,698.14						10 yrs+	\$85,999.84	15 yrs+	\$88,364.83	
	Hourly*	\$39.24	\$40.02							\$41.12		\$42.26		
F-4	FIREFIGHTER NON-EMT (FF 5)	7/1/18 - 6/30/19	Annual	\$49,128.74	\$51,905.55	\$54,678.27	\$58,407.02	\$59,867.19	\$61,363.87	10 yrs+	\$63,051.38	15 yrs+	\$64,785.29	
			Hourly	\$22.43	\$23.70	\$24.97	\$26.67	\$27.34	\$28.02		\$28.79		\$29.58	
		7/1/19 - 6/30/20	Annual	\$50,111.31	\$52,943.67	\$55,771.83	\$59,575.16	\$61,064.54	\$62,591.15	10 yrs+	\$64,312.41	15 yrs+	\$66,081.00	
			Hourly	\$22.82	\$24.11	\$25.40	\$27.13	\$27.81	\$28.51		\$29.29		\$30.09	
	FIREFIGHTER EMT-B (FF 6)	7/1/18 - 6/30/19	Annual	\$52,813.40	\$55,798.47	\$58,779.14	\$62,787.54	\$64,357.23	\$65,966.16	10 yrs+	\$67,780.23	15 yrs+	\$69,644.19	
			Hourly	\$24.12	\$25.48	\$26.84	\$28.67	\$29.39	\$30.12		\$30.95		\$31.80	
		7/1/19 - 6/30/20	Annual	\$53,869.66	\$56,914.44	\$59,954.72	\$64,043.29	\$65,644.38	\$67,285.49	10 yrs+	\$69,135.84	15 yrs+	\$71,037.07	
			Hourly	\$24.53	\$25.92	\$27.30	\$29.17	\$29.90	\$30.64		\$31.49		\$32.35	
	FIREFIGHTER EMT-P (FF 7)	7/1/18 - 6/30/19	Annual	\$56,498.05	\$59,691.39	\$62,880.01	\$67,168.07	\$68,847.27	\$70,568.45	10 yrs+	\$72,509.09	15 yrs+	\$74,503.09	
			Hourly	\$25.80	\$27.26	\$28.71	\$30.67	\$31.44	\$32.22		\$33.11		\$34.02	
		7/1/19 - 6/30/20	Annual	\$57,628.01	\$60,885.22	\$64,137.61	\$68,511.43	\$70,224.22	\$71,979.82	10 yrs+	\$73,959.27	15 yrs+	\$75,993.15	
			Hourly	\$26.25	\$27.73	\$29.21	\$31.20	\$31.98	\$32.78		\$33.68		\$34.61	

\*Hourly rate for EMS Coordinator based on a 40-hour work week rather than 42 hours.

**LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

GR	POSITION TITLE	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
L-4	Library Custodian	7/1/18 - 6/30/19	Annual	\$36,147.04	\$37,050.70	\$37,976.98	\$38,926.39	\$39,899.56	\$40,897.04	\$41,919.47	\$42,967.47	\$44,041.65	\$45,142.70
			Hourly	\$19.86	\$20.36	\$20.87	\$21.39	\$21.92	\$22.47	\$23.03	\$23.61	\$24.20	\$24.80
		7/1/19 - 6/30/20	Annual	\$36,869.98	\$37,791.71	\$38,736.52	\$39,704.92	\$40,697.55	\$41,714.98	\$42,757.86	\$43,826.82	\$44,922.48	\$46,045.55
			Hourly	\$20.26	\$20.76	\$21.28	\$21.82	\$22.36	\$22.92	\$23.49	\$24.08	\$24.68	\$25.30
L-5	Library Assistant Technical Services Asst	7/1/18 - 6/30/19	Annual	\$38,086.63	\$39,038.80	\$40,014.77	\$41,015.13	\$42,040.51	\$43,091.52	\$44,168.82	\$45,273.03	\$46,404.86	\$47,564.98
			Hourly	\$20.93	\$21.45	\$21.99	\$22.54	\$23.10	\$23.68	\$24.27	\$24.88	\$25.50	\$26.13
		7/1/19 - 6/30/20	Annual	\$38,848.36	\$39,819.58	\$40,815.07	\$41,835.43	\$42,881.32	\$43,953.35	\$45,052.20	\$46,178.49	\$47,332.96	\$48,516.28
			Hourly	\$21.35	\$21.88	\$22.43	\$22.99	\$23.56	\$24.15	\$24.75	\$25.37	\$26.01	\$26.66
L-6	<i>no positions assigned</i>	7/1/18 - 6/30/19	Annual	\$41,133.57	\$42,161.90	\$43,215.95	\$44,296.35	\$45,403.76	\$46,538.86	\$47,702.33	\$48,894.88	\$50,117.25	\$51,370.19
			Hourly	\$22.60	\$23.17	\$23.75	\$24.34	\$24.95	\$25.57	\$26.21	\$26.87	\$27.54	\$28.23
		7/1/19 - 6/30/20	Annual	\$41,956.24	\$43,005.14	\$44,080.27	\$45,182.28	\$46,311.84	\$47,469.64	\$48,656.38	\$49,872.78	\$51,119.60	\$52,397.59
			Hourly	\$23.05	\$23.63	\$24.22	\$24.83	\$25.45	\$26.08	\$26.73	\$27.40	\$28.09	\$28.79
L-7	Senior Library Custodian	7/1/18 - 6/30/19	Annual	\$44,424.24	\$45,534.86	\$46,673.23	\$47,840.04	\$49,036.05	\$50,261.95	\$51,518.52	\$52,806.46	\$54,126.63	\$55,479.79
			Hourly	\$24.41	\$25.02	\$25.64	\$26.29	\$26.94	\$27.62	\$28.31	\$29.01	\$29.74	\$30.48
		7/1/19 - 6/30/20	Annual	\$45,312.72	\$46,445.56	\$47,606.69	\$48,796.84	\$50,016.77	\$51,267.19	\$52,548.89	\$53,862.59	\$55,209.16	\$56,589.39
			Hourly	\$24.90	\$25.52	\$26.16	\$26.81	\$27.48	\$28.17	\$28.87	\$29.59	\$30.33	\$31.09
L-8	Children's Librarian Library Bus. Administrator Part-Time Ref. Librarian Reference Librarian Teens' Librarian	7/1/18 - 6/30/19	Annual	\$49,177.63	\$50,407.07	\$51,667.26	\$52,958.95	\$54,282.91	\$55,639.98	\$57,030.99	\$58,456.77	\$59,918.19	\$61,416.15
			Hourly	\$27.02	\$27.70	\$28.39	\$29.10	\$29.83	\$30.57	\$31.34	\$32.12	\$32.92	\$33.75
		7/1/19 - 6/30/20	Annual	\$50,161.18	\$51,415.21	\$52,700.61	\$54,018.13	\$55,368.57	\$56,752.78	\$58,171.61	\$59,625.91	\$61,116.55	\$62,644.47
			Hourly	\$27.56	\$28.25	\$28.96	\$29.68	\$30.42	\$31.18	\$31.96	\$32.76	\$33.58	\$34.42
L-9	<i>no positions assigned</i>	7/1/18 - 6/30/19	Annual	\$51,816.44	\$53,111.87	\$54,439.64	\$55,800.64	\$57,195.66	\$58,625.55	\$60,091.20	\$61,593.47	\$63,133.31	\$64,711.64
			Hourly	\$28.47	\$29.18	\$29.91	\$30.66	\$31.43	\$32.21	\$33.02	\$33.84	\$34.69	\$35.56
		7/1/19 - 6/30/20	Annual	\$52,852.77	\$54,174.11	\$55,528.43	\$56,916.65	\$58,339.57	\$59,798.06	\$61,293.02	\$62,825.34	\$64,395.98	\$66,005.87
			Hourly	\$29.04	\$29.77	\$30.51	\$31.27	\$32.05	\$32.86	\$33.68	\$34.52	\$35.38	\$36.27
L-10	Head - Adult Services Head - Children's Svcs Head - Circulation Svcs Head - Library Branch Svcs Head - Technology Svcs	7/1/18 - 6/30/19	Annual	\$55,961.75	\$57,360.78	\$58,794.81	\$60,264.69	\$61,771.31	\$63,315.57	\$64,898.48	\$66,520.93	\$68,183.95	\$69,888.55
			Hourly	\$30.75	\$31.52	\$32.30	\$33.11	\$33.94	\$34.79	\$35.66	\$36.55	\$37.46	\$38.40
		7/1/19 - 6/30/20	Annual	\$57,080.99	\$58,508.00	\$59,970.71	\$61,469.98	\$63,006.74	\$64,581.88	\$66,196.45	\$67,851.35	\$69,547.63	\$71,286.32
			Hourly	\$31.36	\$32.15	\$32.95	\$33.77	\$34.62	\$35.48	\$36.37	\$37.28	\$38.21	\$39.17

*Note: Annual salary is based on a 35-hour work week*

**LIBRARY SUBSTITUTES & TEMPORARY STAFF**

POSITION	Dates		Range
Substitute Librarian	7/1/18 - 6/30/19	Hourly	\$21.51 - \$24.90
	7/1/19 - 6/30/20	Hourly	\$21.94 - \$25.40
Substitute Library Assistant	7/1/18 - 6/30/19	Hourly	\$14.80 - \$18.19
	7/1/19 - 6/30/20	Hourly	\$15.10 - \$18.55
Temporary Support Staff	7/1/18 - 6/30/19	Hourly	\$11.22 - \$16.21
	7/1/19 - 6/30/20	Hourly	\$12.00 - \$16.53



**POLICE DEPARTMENT**

Grade	Title	Fiscal Year		Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Service Step 1 (10 yrs+)	Service Step 2 (15 yrs+)	Service Step 3 (30 yrs)	
<b>P-3</b>																	
	<b>SERGEANT</b>	7/1/18 - 6/30/19	Annual		\$72,937.56	\$74,396.34	\$75,884.23							\$78,540.21	\$81,289.13	\$82,914.91	
			Biweekly		\$2,797.76	\$2,853.71	\$2,910.79							\$3,012.67	\$3,118.11	\$3,180.47	
		7/1/19 - 6/30/20	Annual		\$74,396.31	\$75,884.26	\$77,401.92								\$80,111.01	\$82,914.91	\$84,573.21
			Biweekly		\$2,846.07	\$2,902.99	\$2,961.05								\$3,064.69	\$3,171.96	\$3,235.39
<b>P-4</b>																	
	<b>OFFICER</b>	7/1/18 - 6/30/19	Annual		\$51,327.75	\$54,069.67	\$57,756.89	\$58,912.03	\$60,090.23	\$61,292.08	\$62,517.92	\$63,768.28		\$66,000.17	\$68,310.18	\$69,676.39	
			Biweekly		\$1,968.84	\$2,074.02	\$2,215.45	\$2,259.76	\$2,304.96	\$2,351.06	\$2,398.08	\$2,446.04		\$2,531.65	\$2,620.26	\$2,672.67	
		7/1/19 - 6/30/20	Annual		\$51,327.75	\$54,069.67	\$57,756.89	\$58,912.03	\$60,090.23	\$61,292.08	\$62,517.92	\$63,768.28	\$65,043.64	\$67,320.17	\$69,676.39	\$71,069.91	
			Biweekly		\$1,963.57	\$2,068.46	\$2,209.52	\$2,253.71	\$2,298.78	\$2,344.76	\$2,391.66	\$2,439.49	\$2,488.28	\$2,575.37	\$2,665.51	\$2,718.82	
<b>P-5</b>																	
	<b>STUDENT OFFICER*</b>	7/1/18 - 6/30/19	Annual	\$47,396.96													
			Biweekly	\$1,818.07													
		7/1/19 - 6/30/20	Annual	\$47,396.96													
			Biweekly	\$1,813.20													

\*Student Officer moves to P-4, Step 1 salary rate upon graduation from police academy in accordance with CH 41, Sec 96B

NOTES: Police officers hired after 7/1/2009 receive a higher education incentive in lieu of COLA.

FY20 Biweekly Rates are based on a Leap Year calculation.

## Recreation Part-Time Seasonal Compensation Plan

Grade	Position Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Minimum Requirements
1	Assistant Leader	1/1/18 - 12/31/18	Hourly	\$11.00	\$11.22	\$11.44	\$11.67	Asst. Leader: 2 yrs. CIT Experience or Similar Exp.w/Children Required. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$12.00				
	Water Safety Aide	1/1/18 - 12/31/18	Hourly	\$11.00	\$11.22	\$11.44	\$11.67	Aquatics: Minimum Age 15+, Lifeguard Training (LGT) Required. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$12.00				
2	Leader	1/1/18 - 12/31/18	Hourly	\$11.75	\$11.99	\$12.22	\$12.47	2 yrs. Asst. Leader & Group Supervision Experience Required. High School Graduate. First Aid, CPR/AED Cert Required.
		1/1/19 - 12/31/19	Hourly	\$12.50				
3	Lifeguard	1/1/18 - 12/31/18	Hourly	\$12.25	\$12.50	\$12.74	\$13.00	Minimum Age 16+, Lifeguard Training Required. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$13.00	\$13.26	\$13.53	\$13.80	
4	Water Safety Instructor	1/1/18 - 12/31/18	Hourly	\$13.25	\$13.52	\$13.79	\$14.06	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$13.80	\$14.03	\$14.31	\$14.59	
5	Supervisor	1/1/18 - 12/31/18	Hourly	\$14.25	\$14.54	\$14.83	\$15.12	HS Graduate, Minimum 3 yrs. Leader & Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required.
		1/1/19 - 12/31/19	Hourly	\$14.60	\$14.79	\$15.09	\$15.39	
6	Specialist/Coach	1/1/18 - 12/31/18	Hourly	\$15.50	\$16.12	\$16.76	\$17.44	Minimum 3 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required; Coaching Experience Preferred.
		1/1/19 - 12/31/19	Hourly	\$15.50	\$16.12	\$16.76	\$17.44	
7	Assistant Coordinator Senior Supervisor	1/1/18 - 12/31/18	Hourly	\$17.50	\$18.20	\$18.93	\$19.69	Min Age 21+, Bachelors Degree Pref., Min. 3 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required; 3 yrs. Supervisory Experience.
		1/1/19 - 12/31/19	Hourly	\$17.50	\$18.20	\$18.93	\$19.69	
8	Coordinator	1/1/18 - 12/31/18	Hourly	\$21.00	\$21.84	\$22.71	\$23.62	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$21.00	\$21.84	\$22.71	\$23.62	
9	Camp Director	1/1/18 - 12/31/18	Hourly	\$24.00	\$24.96	\$25.96	\$27.00	Bachelor Degree Required; Teacher Certification Preferred; Min. 4+ yrs. Supervisory Experience. First Aid and CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly	\$24.00	\$24.96	\$25.96	\$27.00	
10	Certified Instructor				MIN		MAX	
		1/1/18 - 12/31/18	Hourly		\$25.00		\$50.00	5+ yrs. Experience & Certification in Subject Area. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly		\$25.00		\$50.00	

**AQUATICS POSITIONS MAY BE ELIGIBLE FOR A \$2.00 PER HOUR DIFFERENTIAL FOR EARLY MORNING SHIFT WORK**

<b>PART-TIME, SEASONAL AND OTHER POSITIONS</b>		
	<b>FY2019 SALARY</b>	<b>FY2020 SALARY</b>
<b>OFFICE OF THE TOWN CLERK</b>		
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$15.00 per hour	\$16.00 per hour
Election Clerk	\$13.00 per hour	\$14.00 per hour
Election Inspector	\$11.00 per hour	\$12.00 per hour
<b>INSPECTORS</b>		
Inspector of Animals	\$500 per year	\$500 per year
Sealer of Weights and Measures	<i>vacant</i>	<i>vacant</i>
Assistant Plumbing, Wiring, Gas Inspectors	\$24.95 - \$31.76 per hour	\$24.95 - \$31.76 per hour
<b>PUBLIC SAFETY POSITIONS</b>		
Assistant Animal Control Officer	\$14.39 - \$19.31 per hour	\$14.39 - \$19.31 per hour
Fire Alarm Maintenance Specialist	\$33.83 per hour	\$33.83 per hour
Fire Apparatus Maintenance Specialist	\$31.54 - \$40.70 per hour	\$31.54 - \$45.00 per hour
Police Matron	\$22.50 per hour	\$22.50 per hour
Traffic Supervisors:		
Level 1	\$17.82 per hour	\$18.35 per hour
Level 2	\$19.21 per hour	\$19.79 per hour
Level 3	\$20.59 per hour	\$21.21 per hour
<b>PUBLIC WORKS POSITIONS</b>		
Engineering Intern	\$13.25 - \$16.30 per hour	\$14.50 - \$16.30 per hour
Seasonal Laborer - Highway	\$11.35 - \$13.25 per hour	\$12.00 - \$13.25 per hour
<b>GOVERNMENT SERVICES POSITIONS</b>		
Board / Commission Secretary	\$13.00 - \$23.00 per hour	\$13.00 - \$23.00 per hour
COA Part-Time Van Driver	\$15.74 - \$19.65 per hour	\$15.74 - \$19.65 per hour
Temporary Support Staff	\$13.00 - \$23.00 per hour	\$13.00 - \$23.00 per hour
Town Counsel	\$97.25 per hour	\$99.20 per hour
Veterans Agent	\$1200 per year	\$1200 per year
Veterans Service Director	\$1800 per year	\$1800 per year

**SEIU CLERICAL EMPLOYEES**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8*
											<i>10 yrs+ Service</i>
2	<i>no positions assigned</i>	7/1/18 - 6/30/19	Biweekly	\$1,213.81	\$1,262.80	\$1,288.06	\$1,313.20	\$1,339.46	\$1,366.25	\$1,393.93	\$1,421.81
			Hourly	\$17.34	\$18.04	\$18.40	\$18.76	\$19.14	\$19.52	\$19.91	\$20.31
		7/1/19 - 6/30/20	Biweekly	\$1,213.81	\$1,262.80	\$1,288.06	\$1,313.20	\$1,339.46	\$1,366.25	\$1,393.93	\$1,421.81
			Hourly	\$17.34	\$18.04	\$18.40	\$18.76	\$19.14	\$19.52	\$19.91	\$20.31
3	<i>no positions assigned</i>	7/1/18 - 6/30/19	Biweekly	\$1,311.12	\$1,363.34	\$1,390.20	\$1,418.00	\$1,446.90	\$1,475.50	\$1,505.35	\$1,535.46
			Hourly	\$18.73	\$19.48	\$19.86	\$20.26	\$20.67	\$21.08	\$21.51	\$21.94
		7/1/19 - 6/30/20	Biweekly	\$1,311.12	\$1,363.34	\$1,390.20	\$1,418.00	\$1,446.90	\$1,475.50	\$1,505.35	\$1,535.46
			Hourly	\$18.73	\$19.48	\$19.86	\$20.26	\$20.67	\$21.08	\$21.51	\$21.94
4	Principal Clerk	7/1/18 - 6/30/19	Biweekly	\$1,458.21	\$1,516.90	\$1,547.24	\$1,577.80	\$1,609.50	\$1,641.54	\$1,674.32	\$1,707.80
			Hourly	\$20.83	\$21.67	\$22.10	\$22.54	\$22.99	\$23.45	\$23.92	\$24.40
		7/1/19 - 6/30/20	Biweekly	\$1,458.21	\$1,516.90	\$1,547.24	\$1,577.80	\$1,609.50	\$1,641.54	\$1,674.32	\$1,707.80
			Hourly	\$20.83	\$21.67	\$22.10	\$22.54	\$22.99	\$23.45	\$23.92	\$24.40
5	Accounting Specialist Office Assistant	7/1/18 - 6/30/19	Biweekly	\$1,589.69	\$1,653.40	\$1,686.70	\$1,720.74	\$1,755.15	\$1,790.11	\$1,825.80	\$1,862.31
			Hourly	\$22.71	\$23.62	\$24.10	\$24.58	\$25.07	\$25.57	\$26.08	\$26.60
		7/1/19 - 6/30/20	Biweekly	\$1,589.69	\$1,653.40	\$1,686.70	\$1,720.74	\$1,755.15	\$1,790.11	\$1,825.80	\$1,862.31
			Hourly	\$22.71	\$23.62	\$24.10	\$24.58	\$25.07	\$25.57	\$26.08	\$26.60
6	Accounting Coordinator Administrative Assistant Conservation Coordinator Payroll Coordinator Recreation Assistant	7/1/18 - 6/30/19	Biweekly	\$1,733.06	\$1,802.50	\$1,838.20	\$1,874.96	\$1,912.46	\$1,950.65	\$1,989.66	\$2,029.45
			Hourly	\$24.76	\$25.75	\$26.26	\$26.79	\$27.32	\$27.87	\$28.42	\$28.99
		7/1/19 - 6/30/20	Biweekly	\$1,733.06	\$1,802.50	\$1,838.20	\$1,874.96	\$1,912.46	\$1,950.65	\$1,989.66	\$2,029.45
			Hourly	\$24.76	\$25.75	\$26.26	\$26.79	\$27.32	\$27.87	\$28.42	\$28.99
7	Benefits Administrator Staff Accountant Y&FS Administrative Asst.	7/1/18 - 6/30/19	Biweekly	\$1,888.31	\$1,963.50	\$2,003.40	\$2,043.47	\$2,083.90	\$2,125.85	\$2,168.09	\$2,211.45
			Hourly	\$26.98	\$28.05	\$28.62	\$29.19	\$29.77	\$30.37	\$30.97	\$31.59
		7/1/19 - 6/30/20	Biweekly	\$1,888.31	\$1,963.50	\$2,003.40	\$2,043.47	\$2,083.90	\$2,125.85	\$2,168.09	\$2,211.45
			Hourly	\$26.98	\$28.05	\$28.62	\$29.19	\$29.77	\$30.37	\$30.97	\$31.59
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Office Manager Purchasing Administrator	7/1/18 - 6/30/19	Biweekly	\$2,058.43	\$2,140.41	\$2,183.38	\$2,227.08	\$2,271.50	\$2,316.93	\$2,363.27	\$2,410.53
			Hourly	\$29.41	\$30.58	\$31.19	\$31.82	\$32.45	\$33.10	\$33.76	\$34.44
		7/1/19 - 6/30/20	Biweekly	\$2,058.43	\$2,140.41	\$2,183.38	\$2,227.08	\$2,271.50	\$2,316.93	\$2,363.27	\$2,410.53
			Hourly	\$29.41	\$30.58	\$31.19	\$31.82	\$32.45	\$33.10	\$33.76	\$34.44

*\*SEIU Clerical Union Employees who have completed Level 7 and have 10 years+ of service shall qualify for Level 8*

**CONTRACT NOT SETTLED AT TIME OF PRINTING**

**Appendix B.**  
**Salary Schedule for School Employees**  
**(Continued)**

**ADMINISTRATIVE ASSISTANTS**

			<b>Step 1</b>		<b>Step 2</b>		<b>Step 3</b>		<b>Step 4</b>		<b>Step 5</b>
Classification 1	FY '19	\$	25.98	\$	27.02	\$	28.10	\$	29.22	\$	30.39
Classification 2	FY '19	\$	24.47	\$	25.45	\$	26.47	\$	27.53	\$	28.62
Classification 3	FY '19	\$	23.50	\$	24.44	\$	25.42	\$	26.44	\$	27.50

**SCHOOL CUSTODIANS**

Classification:			<b>Step 1</b>		<b>Step 2</b>		<b>Step 3</b>		<b>Step 4</b>		<b>Step 5</b>		<b>Step 6</b>
Jr. Custodian	FY '19	\$	18.37	\$	19.36	\$	20.06	\$	21.12	\$	22.13	\$	23.46
Senior Custodian	FY '19	\$	20.07	\$	21.26	\$	21.91	\$	22.97	\$	24.05	\$	25.45
Head Grounds	FY '19	\$	23.19	\$	24.38	\$	25.03	\$	26.09	\$	27.17	\$	28.57
Maintenance	FY '19	\$	27.05	\$	28.13	\$	29.25	\$	30.44	\$	31.65	\$	32.91

**DIRECTOR OF OPERATIONS**

	FY '19	\$	100,305
	FY '18	\$	97,384

**INSTRUCTIONAL ASSISTANTS**

			<b>Step 1</b>		<b>Step 2</b>		<b>Step 3</b>		<b>Step 4</b>		<b>Step 5</b>
	FY '19	\$	15.87	\$	16.71	\$	17.56	\$	18.52	\$	19.47
	FY '18	\$	15.56	\$	16.38	\$	17.22	\$	18.16	\$	19.08

## Appendix C

### Salary Schedule for Elected Town Officers Fiscal Year July 1, 2019 – June 30, 2020

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<i>Position</i>	<i>Fiscal Year 2019 Salary</i>	<i>Fiscal Year 2020 Salary</i>
<i>Town Clerk (Full Time)</i>	\$92,366	\$96,570
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Selectman</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

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**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
Selectmen Department						
1. Salaries	578,926	599,168	620,970	21,802	3.6%	Taxation
2. Expenses	55,484	55,500	55,500	0	0.0%	Taxation
	634,411	654,668	676,470	21,802	3.3%	
Finance and Warrant Commission						
3. Salary	17,621	18,438	19,278	840	4.6%	Taxation
4. Expenses	35,674	41,389	41,889	500	1.2%	Taxation
	53,295	59,827	61,167	1,340	2.2%	
Accounting Department						
5. Salaries	249,189	258,258	266,366	8,108	3.1%	Taxation
6. Expenses	4,540	7,000	7,000	0	0.0%	Taxation
	253,729	265,258	273,366	8,108	3.1%	
Assessors Department						
7. Salaries	208,733	214,289	212,120	(2,169)	-1.0%	Taxation
8. Expenses	17,575	22,450	22,450	0	0.0%	Taxation
	226,308	236,739	234,570	(2,169)	-0.9%	
Treasurer's Department						
9. Salary	103,360	107,778	112,026	4,248	3.9%	Taxation
10. Expenses	10,732	12,800	11,400	(1,400)	-10.9%	Taxation
	114,092	120,578	123,426	2,848	2.4%	
Collector's Department						
11. Salaries	120,429	123,367	120,041	(3,326)	-2.7%	Taxation
12. Expenses	68,187	73,850	85,450	11,600	15.7%	\$42,500 Ambulance receipts/Taxation
	188,616	197,217	205,491	8,274	4.2%	
Legal Department						
Salary	99,689	101,797	101,140	(657)	-0.6%	Taxation
Expenses	166,132	112,000	114,000	2,000	1.8%	Taxation
13 Total Legal	265,821	213,797	215,140	1,343	0.6%	
Human Resources						
14. Salary	222,495	232,682	244,116	11,434	4.9%	Taxation
15. Expenses	3,137	7,500	7,500	0	0.0%	Taxation
	225,632	240,182	251,616	11,434	4.8%	
Information Systems Department						
16. Salaries	276,030	288,950	302,578	13,628	4.7%	Taxation
17. Expenses	72,499	74,500	76,500	2,000	2.7%	Taxation
	348,529	363,450	379,078	15,628	4.3%	

**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
Town Clerk Department						
18. Salaries	155,584	172,655	178,212	5,557	3.2%	Taxation
19. Expenses	36,958	73,800	76,300	2,500	3.4%	Taxation
	192,541	246,455	254,512	8,057	3.3%	
WAHA/Housing Authority						
20. Salary	19,598	18,438	21,798	3,360	18.2%	Taxation
21. Expenses	0	3,400	11,600	8,200	241.2%	Taxation
	19,598	21,838	33,398	11,560	52.9%	
Outside Professional Services						
22. Expenses	46,500	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
23. Expenses	14,177	15,000	15,000	0	0.0%	Taxation
<b>Total General Government</b>	<b>2,583,248</b>	<b>2,681,509</b>	<b>2,769,734</b>	<b>88,225</b>	<b>3.3%</b>	

Police Department						
Salaries	3,774,528	3,856,684	4,028,870	172,186	4.5%	Taxation
Expenses	260,622	283,700	288,500	4,800	1.7%	Taxation
	4,035,151	4,140,384	4,317,370	176,986	4.3%	
Auxiliary Police/Civil Defense						
Expenses	443	3,000	3,000	0	0.0%	Taxation
	443	3,000	3,000	0	0.0%	
Animal Control						
Salary	59,184	58,753	59,952	1,199	2.0%	Taxation
Expenses	3,646	9,800	10,300	500	5.1%	Taxation
	62,830	68,553	70,252	1,699	2.5%	
24.	Total Police	4,098,423	4,211,937	4,390,622	178,685	4.2%
Fire Department						
Salaries	4,092,515	4,170,721	4,268,658	97,937	2.3%	\$304,000 Ambulance Receipts/Taxation
Expenses	296,581	293,500	282,000	(11,500)	-3.9%	\$40,000 Ambulance Receipts/Taxation
25.	Total Fire	4,389,096	4,464,221	4,550,658	86,437	1.9%
<b>Total Public Safety</b>	<b>8,487,519</b>	<b>8,676,158</b>	<b>8,941,280</b>	<b>265,122</b>	<b>3.1%</b>	



**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
Conservation Commission						
Salary	70,996	74,272	77,661	3,389	4.6%	\$17,000 Conservation Receipts/Taxation
Expenses	5,238	6,400	6,400	0	0.0%	Taxation
	76,233	80,672	84,061	3,389	4.2%	
Planning Board						
Salaries	116,635	89,936	95,383	5,447	6.1%	Taxation
Expenses	2,613	4,400	4,500	100	2.3%	Taxation
	119,248	94,336	99,883	5,547	5.9%	
Housing/Zoning						
Salaries	65,227	72,051	75,329	3,278	4.5%	Taxation
Expenses	1,275	3,500	3,500	0	0.0%	Taxation
	66,502	75,551	78,829	3,278	4.3%	
Community & Economic Development						
Salaries	158,118	219,859	217,669	(2,190)	-1.0%	Taxation
Expenses	3,984	4,000	4,000	0	0.0%	Taxation
	162,102	223,859	221,669	(2,190)	-1.0%	
Building Inspection Department						
Salaries	305,366	322,390	338,179	15,789	4.9%	Taxation
Expenses	23,911	43,000	42,000	(1,000)	-2.3%	Taxation
	329,278	365,390	380,179	14,789	4.0%	
Health Department						
Salaries	260,495	276,649	263,698	(12,951)	-4.7%	Taxation
Expenses	9,672	11,750	12,200	450	3.8%	Taxation
	270,168	288,399	275,898	(12,501)	-4.3%	
Outside Health Agencies	10,616	13,416	13,416	0	0.0%	Taxation
<b>26. Total Community and Economic Development</b>	<b>1,034,146</b>	<b>1,141,623</b>	<b>1,153,935</b>	<b>12,312</b>	<b>1.1%</b>	
Department of Public Works						
Salaries	1,726,078	1,638,902	1,685,286	46,384	2.8%	Taxation
Expenses	510,909	523,600	515,600	(8,000)	-1.5%	Taxation
<b>27. Total DPW Admin and Operations</b>	<b>2,236,986</b>	<b>2,162,502</b>	<b>2,200,886</b>	<b>38,384</b>	<b>1.8%</b>	
Building Maintenance						
Salaries	172,297	188,514	298,174	109,660	58.2%	Taxation
Expenses	886,529	968,800	948,900	(19,900)	-2.1%	Taxation
<b>28. Total Building Maintenance</b>	<b>1,058,826</b>	<b>1,157,314</b>	<b>1,247,074</b>	<b>89,760</b>	<b>7.8%</b>	
<b>29. Municipal &amp; School Field Maintenance</b>	<b>147,730</b>	<b>155,000</b>	<b>170,000</b>	<b>15,000</b>	<b>9.7%</b>	<b>Taxation</b>
<b>30. Snow &amp; Ice</b>	<b>721,480</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>0.0%</b>	<b>Taxation</b>
<b>31. Street Lighting/ Traffic Light Maint</b>	<b>111,546</b>	<b>120,000</b>	<b>115,000</b>	<b>(5,000)</b>	<b>-4.2%</b>	<b>Taxation</b>
<b>32. Waste Collection/Disposal Expenses</b>	<b>1,207,233</b>	<b>1,257,844</b>	<b>1,328,600</b>	<b>70,756</b>	<b>5.6%</b>	<b>Taxation</b>
<b>Total Public Works</b>	<b>5,483,802</b>	<b>5,302,660</b>	<b>5,511,560</b>	<b>208,900</b>	<b>3.9%</b>	

**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
33. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
34. Salaries	297,461	343,644	357,488	13,844	4.0%	Taxation
35. Expenses	31,419	33,150	36,650	3,500	10.6%	Taxation
	328,881	376,794	394,138	17,344	4.6%	
Youth and Family Services Commission						
36. Salaries	258,628	261,304	272,387	11,083	4.2%	Taxation
37. Expenses	14,701	15,000	15,000	0	0.0%	Taxation
	273,329	276,304	287,387	11,083	4.0%	
Veterans Services Department						
38. Salaries	57,653	60,689	62,788	2,099	3.5%	Taxation
39. Expenses	67,319	72,550	70,533	(2,017)	-2.8%	Taxation
	124,973	133,239	133,321	82	0.1%	
<b>Total Human Services</b>	<b>727,182</b>	<b>786,837</b>	<b>815,346</b>	<b>28,509</b>	<b>3.6%</b>	
Public Library						
Salaries	997,261	1,069,001	1,109,512	40,511	3.8%	Taxation
Expenses	286,961	310,950	321,050	10,100	3.2%	Taxation
Lost Books	0	1,600	1,600	0	0.0%	Taxation
40. Total Library	1,284,221	1,381,551	1,432,162	50,611	3.7%	
Recreation Department						
41. Salaries	305,263	479,560	479,939	379	0.1%	\$332,442 Recreation Funds/Taxation
42. Expenses	15,783	15,784	15,784	0	0.0%	Taxation
	321,046	495,344	495,723	379	0.1%	
43. Memorial/Veteran's Day/Westwood Day Expenses	16,770	21,800	23,800	2,000	9.2%	Taxation
<b>Total Culture and Recreation</b>	<b>1,622,038</b>	<b>1,898,695</b>	<b>1,951,685</b>	<b>52,990</b>	<b>2.8%</b>	
<b>Other</b>						
Operating Capital	42,534	0		0		
44. Hardware/Software Maintenance	298,772	321,150	392,600	71,450	22.2%	\$4,575 Ambulance Receipts/Taxation
Salary Reserve	18,000	0		0		
45. Communications Systems	154,155	154,750	163,000	8,250	5.3%	Taxation
<b>Total Other</b>	<b>513,462</b>	<b>475,900</b>	<b>555,600</b>	<b>79,700</b>	<b>16.7%</b>	
<b>Total Municipal Budget</b>	<b>20,451,398</b>	<b>20,963,382</b>	<b>21,699,140</b>	<b>735,758</b>	<b>3.51%</b>	

**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
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**University Station Related Services**  
**Board of Selectmen Approval Required to Proceed with These Budgets\***

46. University Station Funded Services, Police & Fire	0	0	537,500	537,500		Taxation
<b>Total University Station Public Safety funded</b>	<b>0</b>	<b>0</b>	<b>537,500</b>	<b>537,500</b>		

\*Expenditures and positions must be authorized by majority vote of the Board of Selectmen prior to any expenditure of funds or hiring.

**Westwood Public Schools**

Salaries	37,338,445	38,810,528	40,275,301	1,464,773	3.8%	Taxation
Expenses	6,102,717	6,092,607	6,187,730	95,123	1.6%	Taxation
47. School salaries & exps	43,441,162	44,903,135	46,463,031	1,559,896	3.47%	
48. Blue Hills Regional School	147,373	136,373	149,576	13,203	9.7%	Taxation
Crossing Guards						
49. Salaries	89,955	103,041	107,176	4,135	4.0%	Taxation
50. Expenses	954	3,500	3,500	0	0.0%	Taxation
Total	90,909	106,541	110,676	4,135	3.9%	
<b>Total School Budgets</b>	<b>43,679,443</b>	<b>45,146,049</b>	<b>46,723,283</b>	<b>1,577,234</b>	<b>3.5%</b>	

**School Department University Station Direct Related Services**

51. University Station Bus	0	0	50,000	50,000		Taxation
<b>Total University Station Related</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>		

**Fixed Costs Budgets - School and Municipal**

**School Employee Benefits/Costs**

Retirement Assessments	1,385,764	1,593,629	1,621,869	28,240	1.8%	Taxation
Worker's Compensation	207,673	292,259	321,485	29,226	10.0%	Taxation
Unemployment Compensation	22,434	98,175	107,993	9,818	10.0%	Taxation
Health Insurance	4,101,489	4,432,420	4,654,041	221,621	5.0%	Taxation
Life Insurance	6,407	11,200	11,200	0	0.0%	Taxation
Payroll service/Other	24,881	29,000	34,000	5,000	17.2%	Taxation
Medicare Part B	125,094	166,698	175,033	8,335	5.0%	Taxation
Social Security Tax	6,072	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	538,109	698,408	768,249	69,841	10.0%	Taxation
<b>School Employee Benefits/Costs</b>	<b>6,417,924</b>	<b>7,331,789</b>	<b>7,703,870</b>	<b>372,081</b>	<b>5.1%</b>	

**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
<b>Municipal Employee Benefits/Costs</b>						
Retirement Assessment	3,245,442	3,732,258	3,784,364	52,106	1.4%	Taxation
Worker's Compensation	97,729	137,635	151,399	13,764	10.0%	Taxation
Unemployment Compensation	13,341	13,860	15,246	1,386	10.0%	Taxation
Health Insurance	1,404,955	1,467,841	1,541,233	73,392	5.0%	Taxation
Life Insurance	3,268	6,800	6,800	0	0.0%	Taxation
Pre-Hire/Payroll/Other	139,378	112,000	127,000	15,000	13.4%	Taxation
Public Safety Medical/111F ins	81,442	87,600	90,000	2,400	2.7%	Taxation
Medicare Part B	53,748	67,616	70,997	3,381	5.0%	Taxation
Social Security Tax	3,877	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	220,602	274,646	302,111	27,465	10.0%	Taxation
<b>Municipal Employee Benefits/Costs</b>	<b>5,263,781</b>	<b>5,910,256</b>	<b>6,099,150</b>	<b>188,894</b>	<b>3.2%</b>	
<b>Shared Fixed Costs</b>						
Comprehensive & Liability Ins.	399,502	521,057	552,000	30,943	5.9%	Taxation
School Waste Collection Services	63,680	71,220	70,000	(1,220)	-1.7%	Taxation
Audit Services	67,680	72,500	81,250	8,750	12.1%	Taxation
<b>Total Shared Fixed Costs</b>	<b>530,862</b>	<b>664,777</b>	<b>703,250</b>	<b>38,473</b>	<b>5.8%</b>	
<b>52. Total Benefits/Shared Fixed Costs</b>	<b>12,212,568</b>	<b>13,906,822</b>	<b>14,506,270</b>	<b>599,448</b>	<b>4.3%</b>	
<b>Reserve Funds</b>						
53. Other/Energy Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
54. Special Town Mtg Reserve	20,257	25,000	25,000	0	0.0%	Taxation
55. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
<b>Total Reserves</b>	<b>20,257</b>	<b>720,000</b>	<b>720,000</b>	<b>0</b>	<b>0.0%</b>	
<b>Total Fixed Costs Budget</b>	<b>12,232,825</b>	<b>14,626,822</b>	<b>15,226,270</b>	<b>599,448</b>	<b>4.1%</b>	

Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.

\* This reserve budget may be transferred to budgets upon vote by the Board of Selectmen.

**Debt Service Budget**

Municipal Related Debt Service	3,545,618	3,461,860	3,486,431	24,571	0.7%	\$96,750 Cemetery Funds/ \$13,661 Bond Premium/ Taxation
School Related Debt Service	2,820,523	2,676,118	2,570,348	(105,770)	-4.0%	\$1,401,276 Sch Bld Reimb/ \$8,690 Bond Premium/Taxation
<b>56. Total Debt Budget</b>	<b>6,366,141</b>	<b>6,137,978</b>	<b>6,056,779</b>	<b>(81,199)</b>	<b>-1.3%</b>	

**FY20 Debt Change**

Non Exempt	<b>\$31,051</b>
Exempt	<b>(\$112,250)</b>
<b>Total</b>	<b>(\$81,199)</b>

**Appendix D**  
**Proposed FY2020 Departmental Salary/Expense Budgets**

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
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**Sewer Enterprise**

Salaries	344,243	483,744	442,300	(41,444)	-8.6%	Sewer Enterprise Funds
Expenses	129,245	147,500	194,500	47,000	31.9%	Sewer Enterprise Funds
Pumping Stations	170,228	171,000	172,000	1,000	0.6%	Sewer Enterprise Funds
MWRA Assessment	2,777,442	3,000,000	3,163,487	163,487	5.4%	Sewer Enterprise Funds
Mandated Inspections	27,891	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	374,722	371,995	217,688	(154,307)	-41.5%	Sewer Enterprise Funds
System Ext./Repairs	17,183	25,000	25,000	0	0.0%	Sewer Enterprise Funds

<b>57. Total Sewer Enterprise</b>	<b>3,840,955</b>	<b>4,319,239</b>	<b>4,334,975</b>	<b>15,736</b>	<b>0.4%</b>	
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Note: Sewer revenue budget will be Operating Budget: 4,334,975  
 Plus: Indirect Costs 405,202  
 Total 4,740,177

<b>Total Operating Budget</b>	<b>86,570,762</b>	<b>91,193,470</b>	<b>94,627,947</b>	<b>3,434,477</b>	<b>3.8%</b>	
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## Appendix E - WPS

### FY'19 vs. FY'20 Budget Summary by Major Category

	FY'19 Appropriation	FY'20 Proposed Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
<b>I. INSTRUCTIONAL</b>				
Salary	\$ 35,987,873	\$ 37,377,940	\$ 1,390,067	
Non-Salary	\$ 2,346,018	\$ 2,337,288	(8,730)	
<i>Instructional Sub-total</i>	<b>\$ 38,333,891</b>	<b>\$ 39,715,227</b>	<b>\$ 1,381,337</b>	<b>3.60%</b>
<b>II. CENTRAL ADMINISTRATION</b>				
Salary	1,092,957	1,110,932	\$ 17,975	
Non-Salary	210,975	210,975	-	
<i>Administration Sub-total</i>	<b>\$ 1,303,932</b>	<b>\$ 1,321,907</b>	<b>\$ 17,975</b>	<b>1.38%</b>
<b>III. OPERATIONS</b>				
Salary	1,729,698	1,786,430	\$ 56,732	
Non-Salary	2,916,538	2,967,463	50,925	
<i>Operations Sub-total</i>	<b>\$ 4,646,236</b>	<b>\$ 4,753,893</b>	<b>\$ 107,657</b>	<b>2.32%</b>
<b>Sub-Total Sections I.-III.</b>	<b>\$ 44,284,059</b>	<b>\$ 45,791,027</b>	<b>\$ 1,506,968</b>	<b>3.40%</b>
<b>IV. SPED TUITION AND TRANSP.</b>				
Out-of-district Tuition	1,374,981	1,309,872	\$ (65,109)	
<i>Tuition Offset - Circuit Breaker/Grants</i>	(1,443,022)	(1,309,872)	\$ 133,150	
Sped Transportation	687,117	672,004	(15,113)	
<i>Spec. Ed. Tuition and Transp. Sub-total</i>	<b>\$ 619,076</b>	<b>\$ 672,004</b>	<b>\$ 52,928</b>	<b>8.55%</b>
<b>Sub-Total Section IV.</b>	<b>\$ 619,076</b>	<b>\$ 672,004</b>	<b>\$ 52,928</b>	<b>8.55%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 44,903,135</b>	<b>\$ 46,463,031</b>	<b>\$ 1,559,896</b>	<b>3.47%</b>

# Supplemental Financial Information

This section is intended to provide readers with background on the Town's current financial situation as well as the basis for the Select Board and Finance and Warrant Commission's FY20 budget recommendations.

This information is drawn from the numerous presentations made throughout the budget process at public meetings of the Select Board, Finance and Warrant Commission, Long Range Financial Planning Committee, and Budget Steering Committee.

If you would like additional information, please visit the Town's website: [www.town.westwood.ma.us](http://www.town.westwood.ma.us) for more detailed financial data including, but not limited to:

- Town wide FY20 Overall Budget Summary book.
- Municipal and School Budget detail books.
- Annual financial statements.
- Credit ratings.
- Bond sale official statements.
- Other Post Employment Benefits (OPEB) liability information.
- Financial policies and current status.

# FY20 Budget Summary

The FY20 overall budget strives to provide a well-balanced, comprehensive budget for the community. The Select Board, working closely with the Long Range Financial Planning Committee, the Finance and Warrant Commission, and Town and School officials and administration, has continued to work cooperatively to balance the many needs of the community.



There are many needs to provide for in each budget year. It is important to maintain quality services provided to our residents through the school and municipal departments. It is also important for the budget to provide for appropriate funds for the capital budget, so that the Town's assets are well maintained. In addition, it is very necessary for the Town to maintain appropriate balances in our reserve accounts, as well as to provide for long term liabilities such as pensions and OPEB. It is also important to remember the impact of the budget on our residents' tax bills and to provide tax relief when we are able to do so. As the Select Board has done for several years, this budget makes progress on balancing the overall financial needs of the Town.

The Town experienced difficult budget years in FY10 – FY12. The already challenging budgets in those years had additional pressure through declining revenue due to the poor national economy and high fixed cost increases. Through those difficult years, all Town and School parties worked cooperatively, striving to remain within limited resources and providing the best services as possible to the community. Because Town and School officials responsibly addressed those difficult years and did not seek to use one time budget balancing solutions, the Town was better positioned with a structurally balanced budget and emerged from those difficult years in an enhanced position to move forward.

The Town budgets in FY13 through FY19 exhibited overall improvement in the economy and revenue sources. This coupled with significant savings due to health insurance reforms, allowed for budgets that provided for moderate operating budget growth while making continued progress on capital, reserves, and long term liability needs.



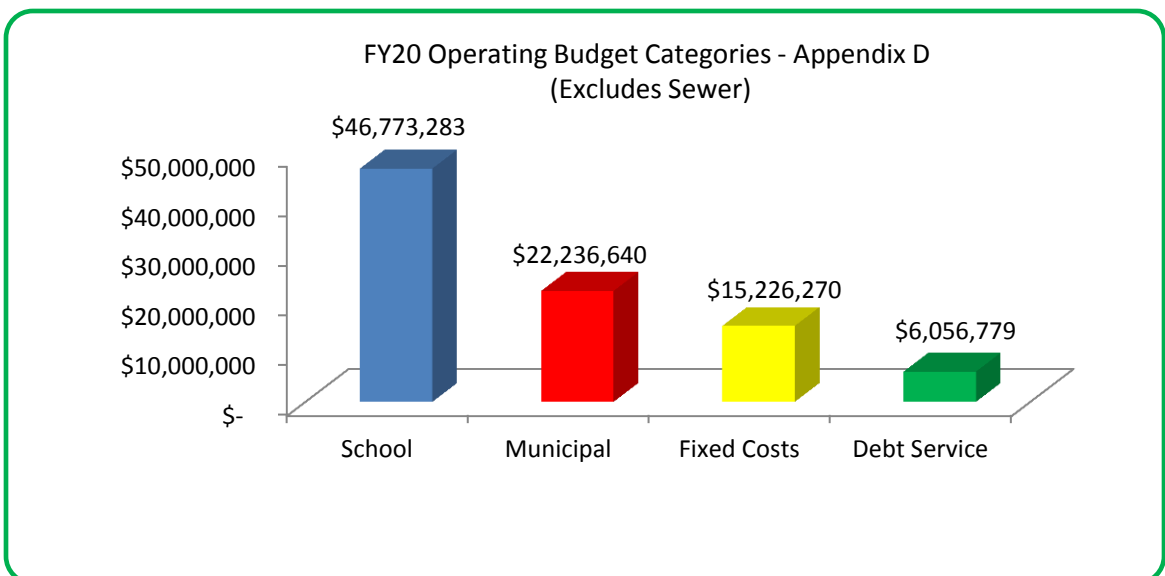
# FY20 Budget Summary

As the economy has improved, the Town continues with disciplined measures, focusing on the multiple budgetary needs and implementing sound decisions allowing the Town to stay on track going forward. Some of these measures include:

- Moderate operating budget increases so as to provide for future sustainability of services and staffing levels.
- Responsible labor contracts.
- Significant changes to the employees' health insurance costs.
- Prudent use of debt financing to capture historically low interest rates.
- Commitment to capital reinvestment and appropriate funding of reserves and liabilities.
- Careful use of new tax revenue from the University Station project.

The FY20 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY20 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 3.5% increase to municipal and school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,339,000.
- Continue to fund additional capital items beyond the base level.
- Continue small annual allocation to the Stabilization Fund of \$125,000 funded from free cash to keep account in line with financial policies.
- Commitment to OPEB liability fund, by funding \$1.44M annual appropriation. This allows the Town to remain on target with the liability funding schedule.
- Implement first phase of Road Bond work within Proposition 2 ½

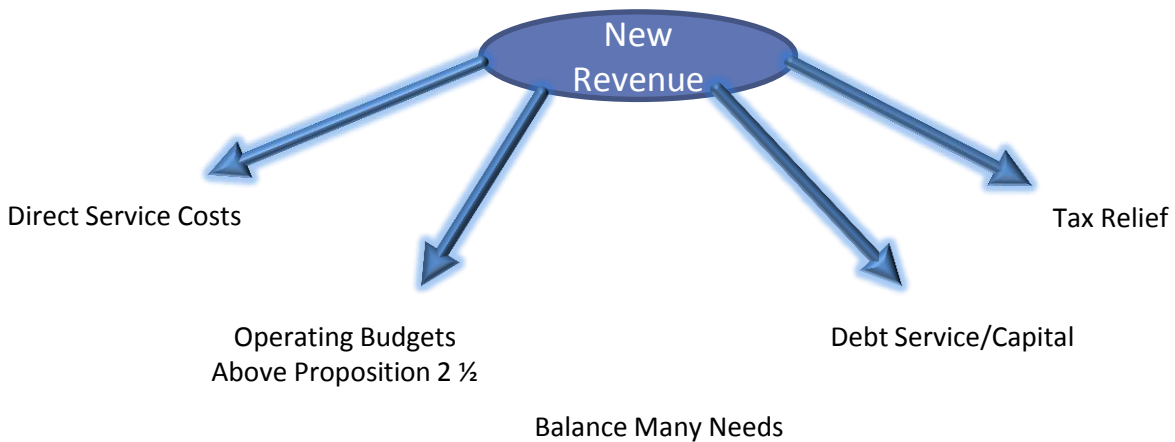


## University Station

Through significant work by so many in Town for so many years, the University Station project has finally come to fruition and continues to provide a significant opportunity for the Town to continue with the responsible established budget practices.

FY20 will represent the sixth year of new tax revenue from the University Station project. To date through FY19, the project has increased our tax levy by \$5.4M.

The new revenue, starting in FY15, has been used to address several areas of the Town's finances.



The Town has worked to make sure that the revenue has been used cautiously and meets as many budget needs, including tax bill mitigation efforts, as possible. This new revenue has had a very positive impact on our budget needs.

In the FY20 budget, there is \$680,000 in University Station revenue available, coming from \$555,000 of unused FY19 levy and anticipated new tax growth of \$125,000. The Select Board is proposing that \$587,500 of this funding be used for direct University Station services including \$537,500 for public safety funding and \$50K for school transportation needs. In addition, \$92,500 will be used toward debt service for the first phase of a new Road Improvement Bond.

*Detailed information on total revenue from this project and the particular use of the funds is included in the University Station section in this book.*

## **Striving to Provide Balance to All Areas of the Budget**

*This budget continues to balance the operations, capital, reserves and long term liabilities of the community.*

All areas of Westwood's government and schools provide a high level of quality service for our residents and community. Our residents desire this level, while understanding the difficulty in meeting these needs within our budget parameters and the tax bill impact.

Our Town and School administration and staff have done a tremendous job in maintaining quality services within the difficult budget structure of Proposition 2 ½. We must continue to, and the community must support, a continual change of programs to ensure efficient and optimal delivery of services.

In addition, as the University Station project continues to come on line, new demands on our services will occur. We must adjust our budgets accordingly to respond to these new demands, particularly on our public safety and school departments. We must also continue to monitor the University Station revenue – and be sure to properly set aside revenue that occurs before direct service impact. We need to have the funding available when the direct service costs are realized.

The overall budget must also continue to address capital needs, reserve levels, and our long term pension and OPEB liabilities. The real challenge is to balance these needs and continue moving forward in all areas, not specifically one need at the expense of others.

All of these areas of spending must be balanced against the impact on the residential tax bill. While our residents demand a high level of services, Westwood, as a typical suburban community, is funded through tax revenue and therefore the budget must be mindful of the resulting tax bill impact and seek to slow the annual tax bill growth.

The Select Board will continue to structure the annual budget proposals to provide progress on all areas and maintain the quality and sustainability of services that our residents deserve.

As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

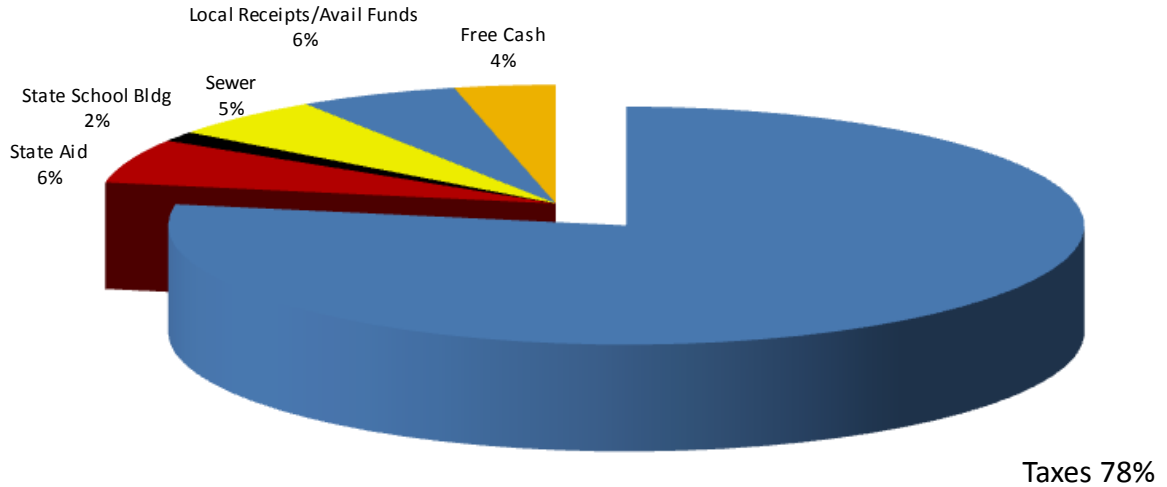
# Town of Westwood Summary of Proposed FY20 Budget

## Town of Westwood Summary of Proposed FY20 Budget

	FY2017 Approved Per Recap	FY2018 Approved Per Recap	FY2019 Approved Per Recap	FY2020 Proposed
<b>BUDGET CATEGORIES</b>				
<b>Appropriations Made by Town Meeting:</b>				
Operations Budget	\$83,797,429	\$87,726,490	\$91,193,470	\$94,627,947
Capital - Municipal	\$850,100	\$867,000	\$886,900	\$1,322,000
Capital -Schools	\$885,050	\$867,000	\$867,000	\$1,017,000
Capital - Sewer	\$135,000	\$600,000	\$420,000	\$1,050,000
Stabilization Account Appropriation - annual article	\$100,000	\$100,000	\$100,000	\$125,000
Capital Stabilization Appropriation	\$0	\$397,000	\$0	\$0
OPEB Account Appropriation - annual article	\$1,350,000	\$1,390,000	\$1,415,000	\$1,440,000
Other Financial Warrant Articles	\$90,000	\$1,406,000	\$1,125,000	\$0
Prior yr. Adjustments voted at Town Meeting	\$421,000	\$403,800	\$331,000	\$99,500
	\$0	\$0	\$0	\$0
Other Capital - School & Municipal	\$750,000	\$949,000	\$1,300,760	\$1,407,000
	\$0	\$0	\$0	\$0
<b>Total Appropriations -Town Meeting</b>	<b>\$88,378,579</b>	<b>\$94,706,290</b>	<b>\$97,639,130</b>	<b>\$101,088,447</b>
<b>Other Amounts to be Raised (not Voted at Town Meeting)</b>				
State Aid Offsets (Funds which must be restricted )	\$19,646	\$18,602	\$19,478	\$22,307
State and County Charges	\$591,670	\$624,344	\$676,612	\$699,378
Overlay (Reserve for abatements/exemptions)	\$639,929	\$584,151	\$586,416	\$600,000
Other - Snow & Ice Raised on Recap	<u>\$121,492</u>	<u>\$69,715</u>	<u>\$121,480</u>	<u>\$123,172</u>
<b>Total Other Amounts</b>	<b>\$1,372,737</b>	<b>\$1,296,812</b>	<b>\$1,403,986</b>	<b>\$1,444,857</b>
<b>Total Expenditures</b>	<b>\$89,751,316</b>	<b>\$96,003,102</b>	<b>\$99,043,116</b>	<b>\$102,533,304</b>
<b>Financial Resources</b>				
<b>State Revenue:</b>				
State Aid	\$5,781,433	\$5,965,655	\$6,212,883	\$6,212,883
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$1,401,276
<b>Local Revenue:</b>				
Total Property Taxes	\$70,500,803	\$74,005,710	\$76,955,697	\$80,435,435
Local Receipts	\$3,312,000	\$4,043,415	\$4,204,479	\$4,195,857
Enterprise (Sewer ) Funding (for all - capital , articles, etc)	\$4,250,511	\$5,067,862	\$5,118,071	\$5,790,177
Available Funds for misc articles	\$228,000	\$769,800	\$1,038,760	\$167,000
Available Funds	\$536,243	\$528,334	\$520,832	\$527,176
Meals Tax	\$0	\$0	\$432,000	\$515,000
Capital Stabilization Fund	\$650,000	\$0	\$0	\$0
Free Cash to Reduce the Tax Rate	\$500,000	\$500,000	\$0	\$0
Free Cash	<u>\$2,591,050</u>	<u>\$3,721,050</u>	<u>\$3,159,118</u>	<u>\$3,288,500</u>
<b>Total Revenues</b>	<b>\$89,751,316</b>	<b>\$96,003,102</b>	<b>\$99,043,116</b>	<b>\$102,533,304</b>
<b>Total revenue less expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :</b>				
Approved at 2016 ATM -Police Station Construction	\$13,205,000			
Approved at 2016 ATM -Sewer System Inspection + Repair - through MWRA Grant/Loan	\$666,000			
Approved at 2018 ATM -School MSBA Program Eligibility Phase			\$1,750,000	
Approved at 2018 ATM -Redevelopment Islington/Wentworth Library			\$3,500,000	
Proposed for 2019 ATM -Road Improvement Project				\$900,000

# FY2020 Projected Budget Revenue

## FY2020 Projected Budget Revenue



## FY2020 Projected Budget Revenue

	FY2019 Per Recap	FY2020 Proj	\$ Increase	% Increase
Taxes	\$76,955,697	\$80,435,435	\$3,479,738	4.5%
State Aid	\$6,212,883	\$6,212,883	\$0	0.0%
State School Bldg Reimbursement	\$1,401,276	\$1,401,276	\$0	0.0%
Sewer Enterprise	\$5,118,071	\$5,790,177	\$672,106	13.1%
Local Receipts	\$4,204,479	\$4,195,857	(\$8,622)	-0.2%
Available Funds	\$520,832	\$527,176	\$6,344	1.2%
Available Funds - prior year/other articles	\$1,038,760	\$167,000	(\$871,760)	-83.9%
Meals Tax	\$432,000	\$515,000	\$83,000	
Free Cash	\$3,159,118	\$3,288,500	\$129,382	4.1%
<b>Total</b>	<b>\$99,043,116</b>	<b>\$102,533,304</b>	<b>\$3,490,188</b>	<b>3.5%</b>

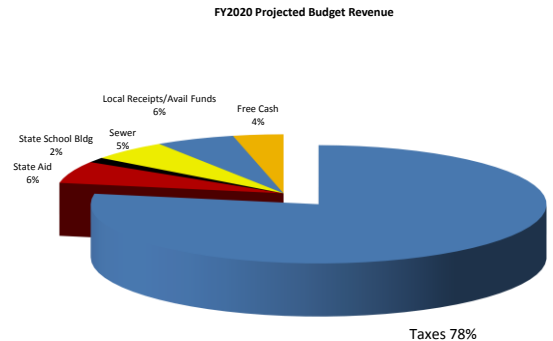
# The Tax Levy

The Town's main revenue source is property tax revenue. In Massachusetts, tax revenue is governed by State law.

## What is Proposition 2 ½?

Proposition 2 ½, passed in November 1980, places a limit on the property taxes a community can levy each year. The taxing capacity of the Town is limited to a 2.5 percent increase of the prior year's levy limit. In addition, the total levy may increase by taxes attributable to new growth. A town may choose to "override" these limits.

Therefore, without any overrides, the total levy limit is increased by 2.5 percent and a new growth amount certified by the Department of Revenue.



There are Different types of Overrides

## What is a General Override?

A general override can be passed to obtain additional funds for any municipal purpose. A general override permanently increases the Town's levy limit. An override question may be placed on the ballot by a majority vote of the Board of Selectmen and must be passed by a majority of voters.

## What is a Debt Exclusion?

## What is a Capital Outlay Expenditure Exclusion?

Proposition 2 ½ allows communities to raise funds for certain purposes above the amount of their levy limits or levy ceilings. Subject to voter approval, a community can assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs. An exclusion for the purpose of raising funds for debt service costs is referred to as a debt exclusion and an exclusion for the purpose of raising funds for capital projects costs is referred to as a capital outlay expenditure exclusion.

The additional amount for the payment of debt service is added to the levy limit or levy ceiling for the life of the debt only. The additional amount for the payment of the capital project cost is added to the levy limit or levy ceiling only for the year in which the project is being undertaken. Unlike overrides, exclusions do not become part of the base upon which the levy limit is calculated in future years.

The history of Westwood's total tax levy and the history of Westwood's override questions are presented on the following pages.

## Proposition 2 ½ Overrides

Project Date of Vote	Amount	Type of Override	Year Cost Impact to be Completed
School Override 1995 Annual Town Election	\$560,413	General Override	Permanent change to the allowable taxation levy limits
School Override 1999 Special Town Election	\$999,164	General Override	Permanent change to the allowable taxation levy limits.
School Override 2002 Annual Town Election	\$1,615,203	General Override	Permanent change to the allowable taxation levy limits.
School Override 2007 Annual Town Election	\$2,777,387	General Override	Permanent change to the allowable taxation levy limits.
<b><i>Debt/Capital Exemption Overrides Approved &amp; Still Ongoing</i></b>			
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	Will be completed in 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Annual Town Election	\$8,333,640	Debt Exemption*	
Library – New Construction 2010 Annual Town Election	\$9,300,000	Debt Exemption	Will be completed in 2031. Net cost to average home \$1,947 total, or \$97/yr. for 20 years.
*Amount of taxation is directly reduced by state reimbursement (59% of total project).			
For debt exemption overrides - debt payment each year is raised outside of Proposition 2 1/2.			
<b><i>Debt/Capital Exemption Overrides Completed</i></b>			
Vote to Exempt Sewer Construction Bonds 1982 Annual Town Election	\$4,000,000	Debt Exemption	Completed – FY1993
Capital Equipment 1989 Annual Town Election	\$298,000	Capital Exemption	Completed – FY1990
Road Improvement Program 1990 Special Town Election	\$1,703,000	Debt Exemption	Completed - FY2001
Reconstruction of Middle School 1990 Special Town Election	\$2,282,000	Debt Exemption*	Completed - FY2002
Road Improvement Program 1994 Annual Town Election	\$2,200,000	Debt Exemption	Completed - FY2005
Middle School/Fields 1997 Annual Town Election	\$2,373,430	Debt Exemption*	Completed – FY2009
Middle School/Gymnasium 1997 Annual Town Election	\$550,000	Debt Exemption*	Completed – FY2009
Downey School Expansion 1999 Annual Town Election	\$6,500,000	Debt Exemption*	Completed - FY2012
Martha Jones School Expansion 2000 Special Town Election	\$7,200,000	Debt Exemption*	Completed – FY2012

## Proposition 2 ½ Overrides (Continued)

<i>Overrides Not Approved</i>			
1984 Annual Town Election		Debt Exempt	Exempt Sewer Bond for Sewer Work
1988 Annual Town Election		Debt Exempt	Exempt Road/Sewer Bond
1989 Special Town Election	\$1,500,000	General	General Override for Budget
1991 Special Town Election	\$394,435	Capital Excl	Specific Capital Items
1991 Special Town Election	\$1,282,000	Debt Exempt	Bond for Road Improvement Work
1991 Special Town Election	\$250,000	Debt Exempt	Bond for Purchase of Conservation Land
1993 Annual Town Election	\$500,000	General	General Override to fund teaching positions/curbside recycling
1999 Annual Town Election	\$1,285,320	General	General Override for School Budget
2005 Annual Town Election	\$525,616	General	General Override for Municipal Budget
2005 Annual Town Election	\$2,394,199	General	General Override for School Budget
2005 Annual Town Election	\$1,500,000	General	General Override to fund Capital Stabilization Fund



# History of Tax Levy – Budget FY2020

Tax Levy Calculation	FY2016	FY2017	FY2018	FY2019	Budget FY2020	
Prior Year Levy Limit	\$60,753,121	\$66,435,457	\$70,367,740	\$73,558,364	\$76,623,854	
Plus 2.5% Increase	\$1,518,828	\$1,660,886	\$1,759,194	\$1,838,959	\$1,915,596	Plus 2.5%
Plus New Growth**	\$921,201	\$1,099,667	\$1,252,430	\$950,531	\$450,000	New growth
New Tax Levy - University Station	\$3,242,307	\$1,171,730	\$179,000	\$276,000	\$125,000	Uni Station growth
General Overrides	\$0	\$0	\$0	\$0	\$0	General Override
<b>Tax Levy Limit</b>	<b>\$66,435,457</b>	<b>\$70,367,740</b>	<b>\$73,558,364</b>	<b>\$76,623,854</b>	<b>\$79,114,450</b>	
<b>Exempt Debt*</b>	<b>\$1,740,624</b>	<b>\$1,642,706</b>	<b>\$1,523,690</b>	<b>\$1,429,505</b>	<b>\$1,320,986</b>	Exempt Debt
<b>Levy Capacity</b>	<b>\$68,176,081</b>	<b>\$72,010,446</b>	<b>\$75,082,054</b>	<b>\$78,053,359</b>	<b>\$80,435,436</b>	What we could tax
Actual Levy Assessed	\$67,637,558	\$70,500,803	\$74,005,710	\$76,955,697	\$80,435,436	What we actually tax
Excess Levy(Taxes not raised )	\$538,523	\$1,509,643	\$1,076,344	\$1,097,662	\$0	Unused tax levy
Increase in Actual Levy (including new growth)	9.1%	4.2%	5.0%	4.0%	4.5%	
Increase in Levy without new growth	2.39%	0.88%	2.94%	2.33%	3.77%	

Unused Tax Levy Detail	FY2018	FY2019	Budget FY2020
Unused University Station	\$279,000	\$555,000	\$0
Other New Growth Higher Than Budgeted	\$797,344	\$542,662	\$0
<b>Total Unused Levy</b>	<b>\$1,076,344</b>	<b>\$1,097,662</b>	<b>\$0</b>

\* Exempt debt - This is the net principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.

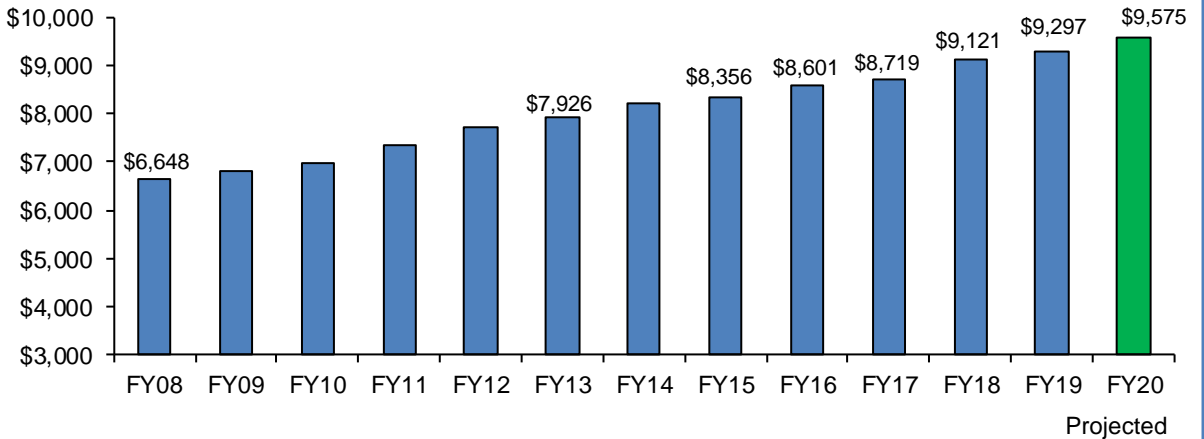
\*\*New Growth - This represents taxes from new residential and commercial development.

- No general override since 2007
- Exempt debt declines each year, High School bond ends in 2023

# Tax Rate/Tax Bill History

Tax Rate per Thousand	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Projected FY20
Residential	\$14.89	\$15.40	\$15.24	\$14.66	\$14.57	\$15.09	\$14.65	
Commercial	\$27.28	\$28.18	\$28.79	\$28.27	\$28.20	\$29.30	\$28.24	
<b>% of Total Town Value</b>								
Residential Property	86.7%	86.8%	87.5%	85.5%	85.1%	84.9%	84.1%	
Commercial Property	13.2%	13.1%	12.5%	14.4%	14.8%	15.1%	15.9%	
Tax Shift Factor	1.65	1.65	1.70	1.70	1.70	1.70	1.68	
<b>% of Total Town Taxes</b>								
Residential Properties	78.1%	78.3%	78.7%	75.4%	74.8%	74.3%	73.3%	
Commercial Properties	21.8%	21.6%	21.3%	24.5%	25.2%	25.7%	26.7%	
<b>Average Residential Tax Bill</b>								
Home Value	\$532,345	\$532,345	\$548,315	\$586,697	\$598,431	\$604,000	\$634,636	
Tax Bill	\$7,926	\$8,198	\$8,356	\$8,601	\$8,719	\$9,121	\$9,297	\$9,575
<b>Average Tax Bill Increase</b>	2.8%	3.4%	1.9%	2.9%	1.3%	4.6%	2.0%	3.0%
Single Tax Rate	\$16.53	\$17.08	\$16.93	\$16.63	\$16.59	\$17.24	\$16.81	
<b>Savings to Average Tax Bill from Having Split Tax Rate</b>	\$874	\$894	\$926	\$1,155	\$1,207	\$1,300	\$1,370	

**Average Residential Tax Bill**



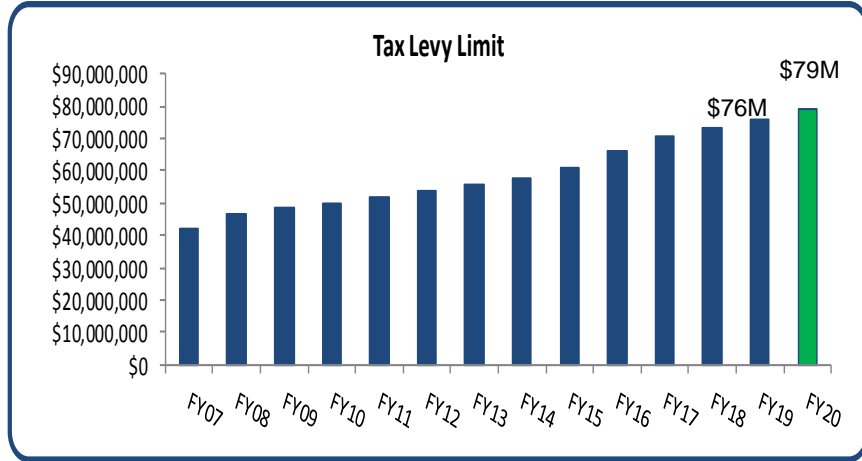
# The Components of the Tax Levy

Property tax levy:

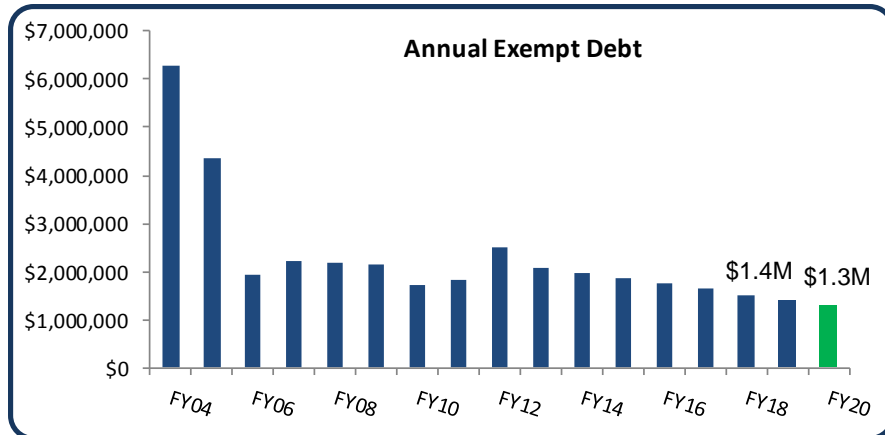
- Revenue a community can raise through property taxes.
- Proposition 2 ½ places constraints on the amount of the levy raised by a community and on how much the levy can be increased from year to year.

There are 2 categories of the tax levy:

- **General Taxes:**
  - Can increase by 2.5% each year.
  - Also can include taxes from new construction.
  - Can increase more than 2.5% with a voter approved override.



- **Exempt Debt:**
  - Principal & interest for bonds for projects voted outside of Proposition 2 ½.
  - Exact amount of debt cost is taxed.
  - Not limited to 2.5% increase – It is what it is.

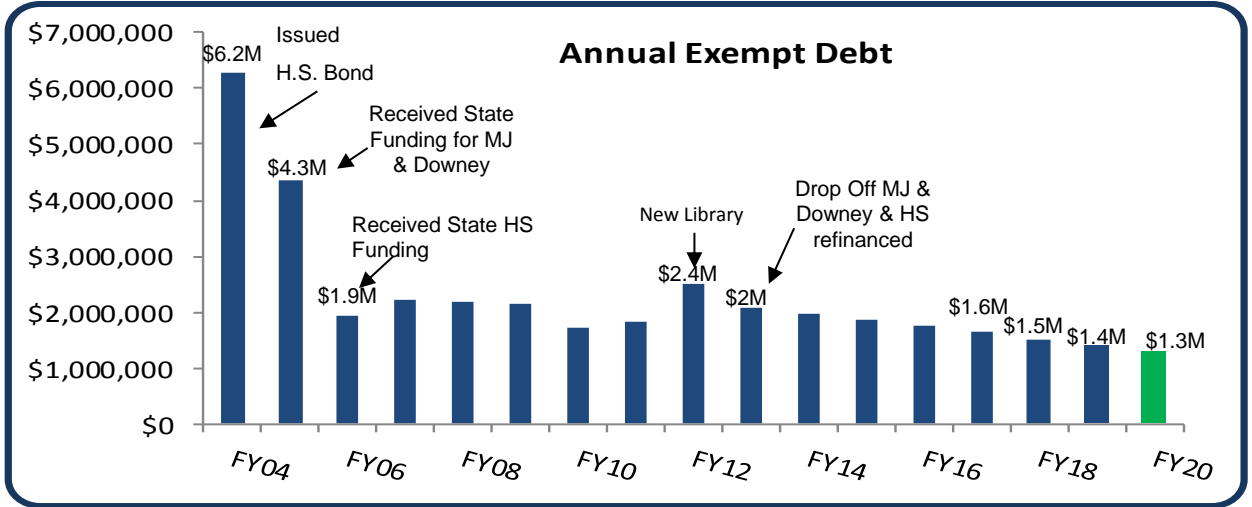


Proposition 2 ½ governs total taxes raised by the Town,  
not an individual home's bill.

# Exempt Debt – Changes Each Year with Debt Payments

- Principal and interest payments for projects approved outside Proposition 2 ½.
- Exact amount of debt cost, net of state school reimbursement, is raised in taxes.
- When bond ends, exempt taxes end.

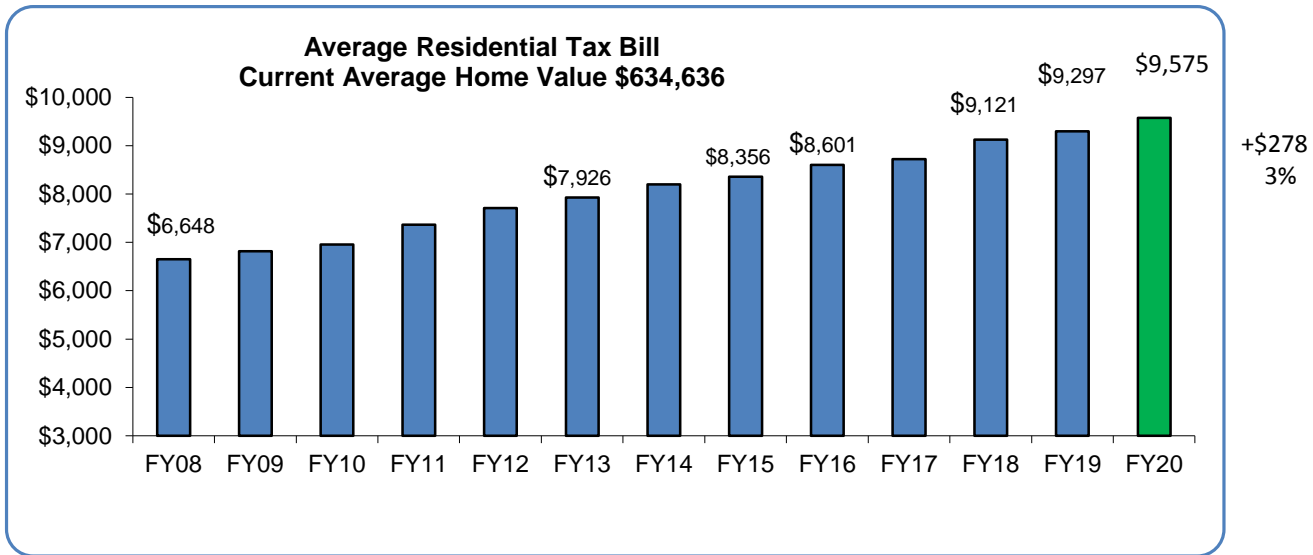
## Annual Exempt Debt



- FY12:
  - New library bond added to exempt debt.
- FY13:
  - MJ and Downey bonds completed in FY12.
  - High School bond refinanced.
- Exempt debt will decrease approximately \$100K a year until the high school bond is completed in 2023. Library Bond ends 2031.
- FY20 Exempt Debt:
 

High School	\$659,234
Library	<u>\$661,752</u>
Total	\$1,320,986

# A Look At the Average Tax Bill



- FY20 bill increase of \$278 or 3%.
  - Based on net tax levy change only, not any change in commercial/residential shift.

	FY15	FY16	FY17	FY18	FY19	Projected
Average Tax Bill Increase	1.9%	2.9%	1.3%	4.6%	2%	3%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$926	\$1,155	\$1,207	\$1,300	\$1,370	
Average Residential Tax Bill Home Value	\$548,315	\$586,697	\$598,431	\$604,000	\$634,636	
Average Tax Bill	\$8,356	\$8,601	\$8,719	\$9,121	\$9,297	\$9,575

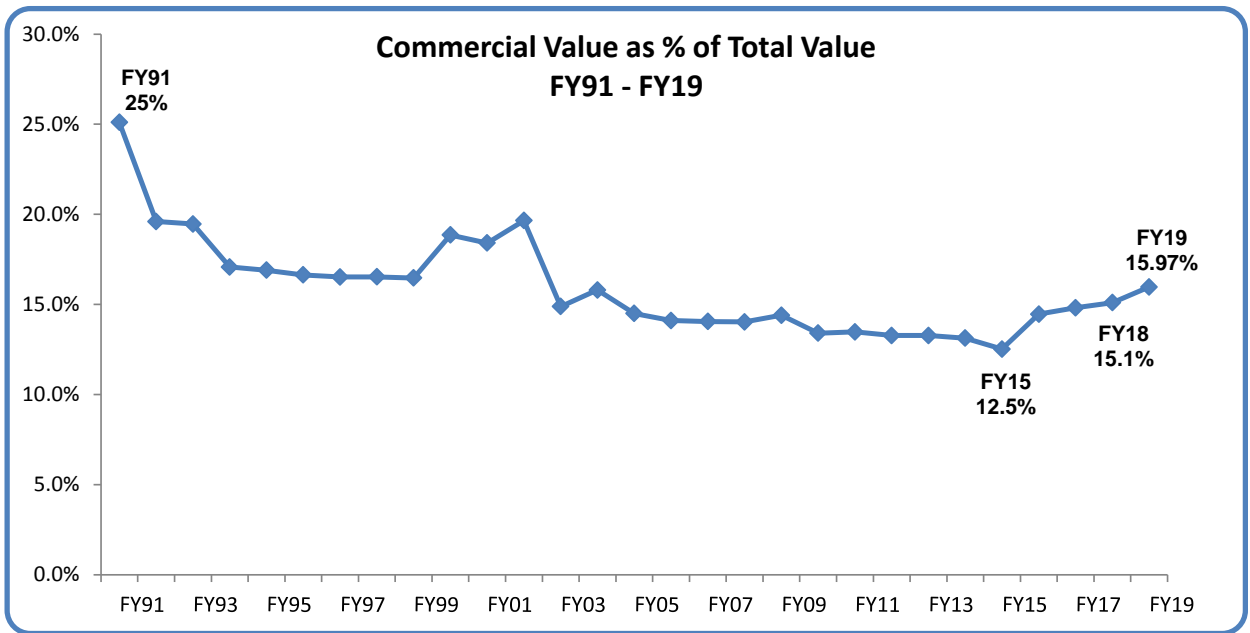
## Westwood's Ranking in the State Average Tax Bill

FY14	FY15	FY16	FY17	FY18	FY19
18	17	17	18	17	18

# Assessed Value by Classification

- The Town’s total value includes both commercial and residential property
- A split tax rate is utilized, with the Town charging a higher tax rate to commercial properties than to residential

Year	Assessed and Actual Values and Tax Rates									
						Total	Commercial			Total
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Commercial Value	Commercial Tax Rate	% of Total Value	Single Tax Rate	Town Value
2015	\$3,201,759,309	\$15.24	\$305,143,078	\$104,513,800	\$48,705,000	\$458,361,878	\$28.79	12.5%	\$16.94	\$3,660,121,187
2016	\$3,479,561,719	\$14.66	\$429,192,713	\$100,498,400	\$58,369,200	\$588,060,313	\$28.27	14.5%	\$16.63	\$4,067,622,032
2017	\$3,620,229,895	\$14.57	\$467,768,522	\$90,401,550	\$71,406,300	\$629,576,372	\$28.20	14.8%	\$16.59	\$4,249,806,267
2018	\$3,644,725,298	\$15.09	\$479,097,796	\$91,967,650	\$77,631,000	\$648,696,446	\$29.30	15.1%	\$17.24	\$4,293,421,744
2019	\$3,848,500,382	\$14.65	\$549,160,539	\$93,693,650	\$85,728,200	\$728,582,389	\$28.24	15.9%	\$16.81	\$4,577,082,771



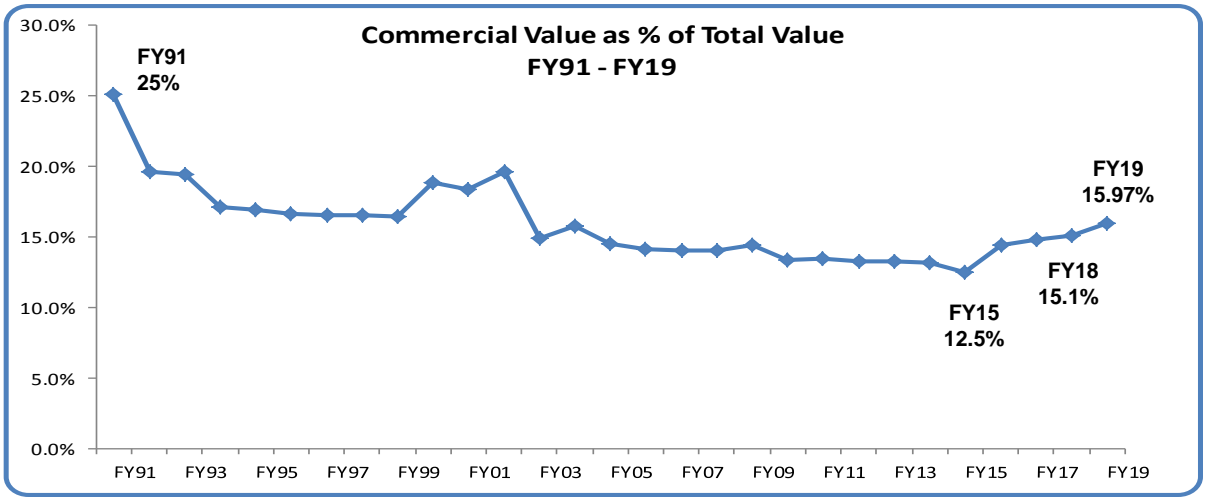
→  
University Station  
comes on line

University Station has significantly strengthened the Town’s commercial value since opening in 2015.

A report listing all individual property values for FY18 and FY19 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).

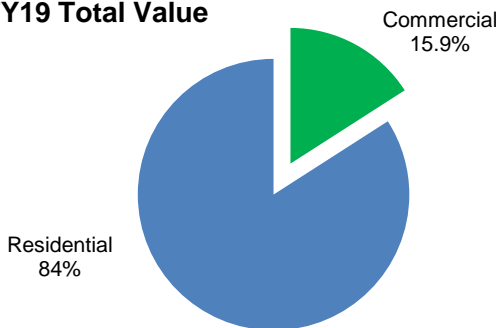
# Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

Commercial Property is taxed at a higher rate than Residential Property, this is called a “split tax rate”.

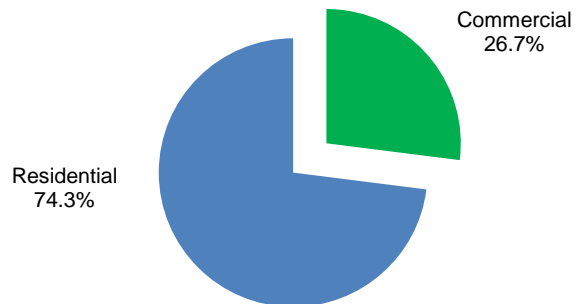


Type of Property	Tax Rate
Commercial	\$28.24
Residential	\$14.65

**FY19 Total Value**



**FY19 Taxes Paid**



Commercial is 15.9% of value, but pays 26.7% of taxes

In FY19, the split tax rate saves the average homeowner \$1,370 or 15% of their tax bill

The Board of Selectmen has worked to structure tax relief into recent budget proposals. As the University Station project has come on line, a portion of the new revenue has been used to mitigate the growth of the average residential tax bill.

## Tools for Tax Relief

There are several methods to try to limit the growth of the annual property tax bill. These include:

- General tax relief for all taxpayers:
  - Not use full levy limit
  - Keep annual school and municipal operating budgets with Proposition 2 ½ limits.
  - Pay for debt for new projects within Proposition 2 ½ vs. debt exemption outside of Prop 2 ½.
  - Commercial tax shift – higher commercial tax rate
  - Apply free cash to tax rate – general appropriation to reduce overall tax levy
    - Each \$100K appropriated provides approximately \$13 in annual tax savings to the average home
    - So \$500K appropriation provides approximately \$65 tax savings to the average home
- Targeted tax relief for the senior population:
  - Assist most vulnerable residents through the Aid to the Elderly and Disabled Fund.
  - Promote available state programs including senior exemptions and tax deferral.



# Tax Relief Efforts

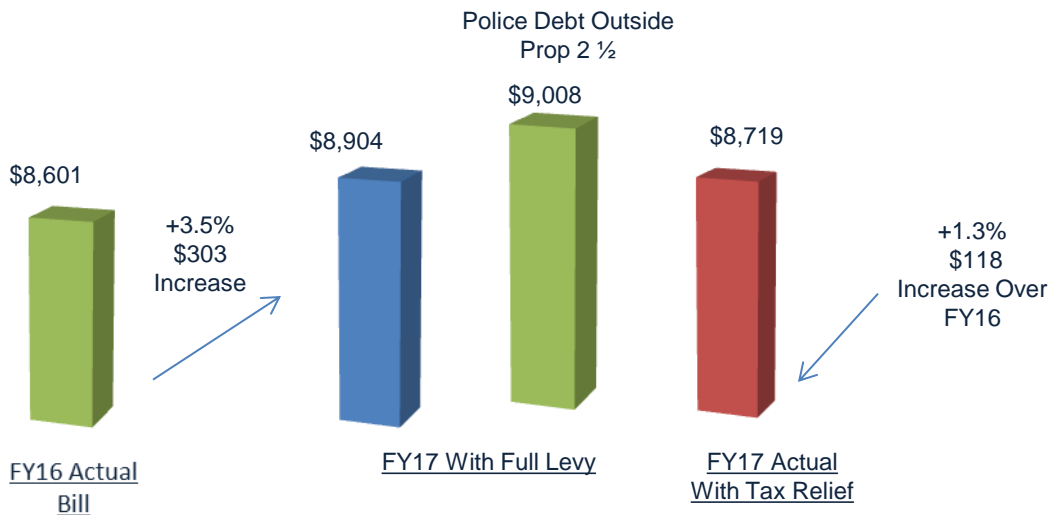
## Recent Steps Taken to Address Residential Tax Relief

### FY17:

- Approved new police station debt within Proposition 2 ½.
- Not utilizing all of the available tax levy (approximately \$1.5 million) permitted by state law. Historically, the Town had used all of the available levy.
- Allocating the unused tax levy of \$1.5M to provide general tax relief to all homeowners.
- Appropriating \$500K from free cash to directly reduce the tax rate.

These measures resulted in an average tax bill increase of 1.37% vs. a potential 4.73% increase.

Without these tax measures, the average home bill would have been \$9,008 vs. the actual \$8,719.



### FY18:

The Board of Selectmen continued with tax relief measures in FY18.

These included:

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Appropriate \$500K free cash to directly reduce the tax rate.
- Allocating the unused tax levy of \$1.1M to provide general tax relief to all homeowners.

### FY19:

The Board of Selectmen continued with tax relief measures in FY19.

These include:

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Allocating the total unused tax levy of \$1.1M to provide general tax relief to all homeowners.

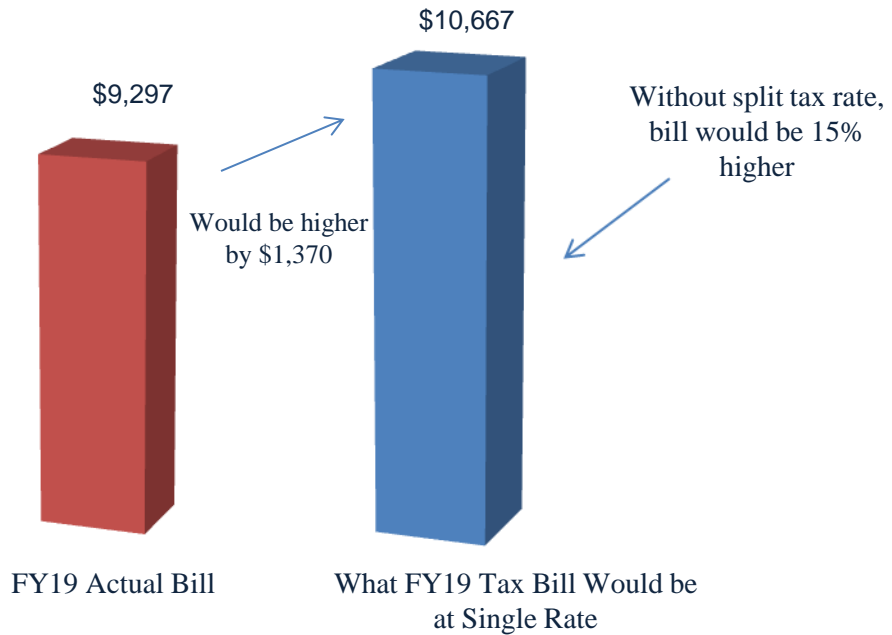
### FY20:

The Board of Selectmen will continue with tax relief measures in FY20.

These include:

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Paying for increased public safety service impact with University Station revenue.
- Maintain the beneficial commercial/residential tax split.

## Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.

In FY19 that relief is \$1,370.

The Town has a split tax rate, charging commercial property a higher rate than residential. The Board of Selectmen, in consultation with the Board of Assessors, voted to set the FY19 shift factor, which sets the different rates, at 1.68.

In FY19, commercial property, while only representing 15.9% of the Town's value, will pay 26.7% of the total taxes, a slight increase from 25.7% in FY18.

### FY19 Tax Rates

Residential	\$14.65
Commercial	\$28.24

# University Station

Through significant work by so many in Town for so many years, the University Station project is now in place and continues to provide a significant opportunity for the Town to continue with responsible established budget practices.

University Station has provided important new commercial tax revenue for the community.

University Station New Growth Tax Revenue						
FY15	FY16	FY17	FY18	FY19	Estimated FY20	Total
\$565,000	\$3,242,307	\$1,171,730	\$179,000	\$276,000	\$125,000	\$5,559,037

This chart shows the additional tax revenue each year from the project. The annual revenue is now \$5.5M. As taxes on the property before development were approximately \$2million, the total current University Station development pays over \$7.5M in annual taxes.

## How has the revenue been used?

The Town, as planned before the start of the project, has utilized this new revenue for several important financial areas including:

- Direct Service impact costs of the project (such as public safety and schools impact)
- Providing for sustainable growth for the school and municipal budgets above the limits of Proposition 2 ½%.
- Helping to limit the annual tax bill increase.
- Funding debt service for major capital projects within Proposition 2 1/2.
- Funding the Capital Stabilization reserve.
- Stabilizing the commercial/residential split tax rate.
- Providing support to maintain the Town's AAA bond rating



- In FY15, the initial revenue (\$565K) was used to implement identified direct service needs for the project. These funds, combined with previously received mitigation funds, allowed for important increases to police and fire staffing levels. These staffing needs had been identified at the project review and initial acceptance as direct services to be funded from the new tax revenue, and were the first increases to public safety staffing in decades.
- In FY16, new tax revenue from the project was \$3.2M. Approximately \$1.5M was voted toward the FY16 operating budget to provide an increase over the base 2 ½% to 5.2% for both school and municipal departments. The funding was allocated as follows:

FY16 Budget	
School	\$1,020,225
Municipal	\$461,578
Blue Hills/Other	\$93,197
<b>Total</b>	<b>\$1,575,000</b>

This means that the FY16 school and municipal operating budgets were significantly funded and benefited from University Station revenue.

In addition, the 2015 Fall Town Meeting allocated \$925K of the FY16 revenue as a one-time appropriation to the Capital Stabilization Fund to be used for important capital needs by future Town Meetings. This was the first ever significant infusion of funds to the important Capital Stabilization Fund.

- In FY17, final new tax revenue from University Station was \$1.17M. Appropriation of \$1.15M was voted toward the FY17 operating budget to provide an increase over the base 2 1/2 % to provide higher increases to both the school and municipal operating budgets. The funding for operating budgets was allocated as follows:

FY17 Budget	
School	\$883,000
Municipal	\$272,000
<b>Total</b>	<b>\$1,155,000</b>

In addition, in FY17 direct services costs of \$215,000 were allocated for school services for University Station expenses. Additionally, \$800,000 of University Station revenue was allocated for additional debt service for the police station construction. This allowed the debt to remain within Proposition 2 ½, providing relief to taxpayers. In FY17 a balance of \$670,000 of revenue was not utilized. This left unused tax levy, which provided significant tax relief to our residents.

- In FY18**, \$570,000 was allocated for direct service costs for public safety staffing needs. These funds provided for additional police and fire staffing, the first since FY15. In addition, \$279K of new revenue was not utilized in the budget. This left unused tax levy, which provided significant tax relief to our residents.
- In the FY19** budget, new tax revenue was \$276,000. There was no allocation of that revenue into the budget. Combined with \$279,000 of prior year unused levy, there was \$555,000 of tax levy revenue not utilized for additional budget items. This unused tax levy of \$555,000 provided tax relief for our residents.
- In the FY20** budget, projected new revenue is \$125,000. This, combined with prior year unused levy of \$555,000, provides \$680,000 of new tax levy to consider in the budget process. The Board of Selectmen is proposing to utilize \$537,500 for public safety needs, including two new firefighters, two new police officers, and one Communications Center Director. In addition, \$50,000 will be allocated to the school budget to provide for costs of additional University Station related transportation needs. \$92,500 will be used towards the debt service for a portion of the Route 109 bond costs, keeping this within Proposition 2 ½.

# University Station – Summary of Use of New Tax Revenue

## Operating Budgets - Support Operating Budgets Outside the Constraints of Proposition 2 ½ Total \$2.6M

### Operating Budgets

Revenue used to supplement budgets beyond the limits of Prop 2 ½. These funds have allowed the Town to provide a high level of services, without a Prop 2 ½ override. Funds listed are then added annually to the ongoing budget. For example, the School Department budget is now \$1.9M higher each year than it was before the University Station project.

	FY15/FY16	FY17	Total
School	\$1,020,225	\$883,000	\$1,903,225
Municipal	\$461,578	\$272,000	\$733,578

## Direct Service Costs – Provides for Increases in Service Costs Primarily Public Safety Total \$1.93M

### Direct Service Costs

Revenue used to provide for increases in service costs due to the project. Funds listed are then added annually to the ongoing budget. School costs provide for any impact/transportation costs for students in the development. The municipal costs provide for additional public safety staff. Police and Fire staffing and services have been significantly enhanced, with the addition of 14 new firefighters, 7 police, and 2 dispatch positions.

	FY15/FY16	FY17	FY18	FY19	FY20 Proposed	Total
School		\$215,000			\$50,000	\$265,000
Municipal	\$565,000		\$570,000		\$537,500	\$1,672,500

## Capital – Revenue to Fund Capital Projects Within Proposition 2 1/2

### Capital

Revenue used to fund capital projects. The debt service is permanently added for the life of the bond.

One Time appropriation to Capital Fund in FY16	\$975,000	
Debt Service – Police Station bonding beginning in FY17		\$800,000
Debt Service – Route 109 Road Bond		\$92,500

## Tax Bill Relief – Apply Revenue to Subsidize Tax Bills for all Residents

### Tax Bill Relief

Each year some of the new revenue is left “unused”. This means that the budget is not increased to spend this money, but instead the funds are applied to existing budgets providing relief to all Town residents.

	FY15/FY16	FY17	FY18	FY19	FY20 Proposed
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$0

# State Aid

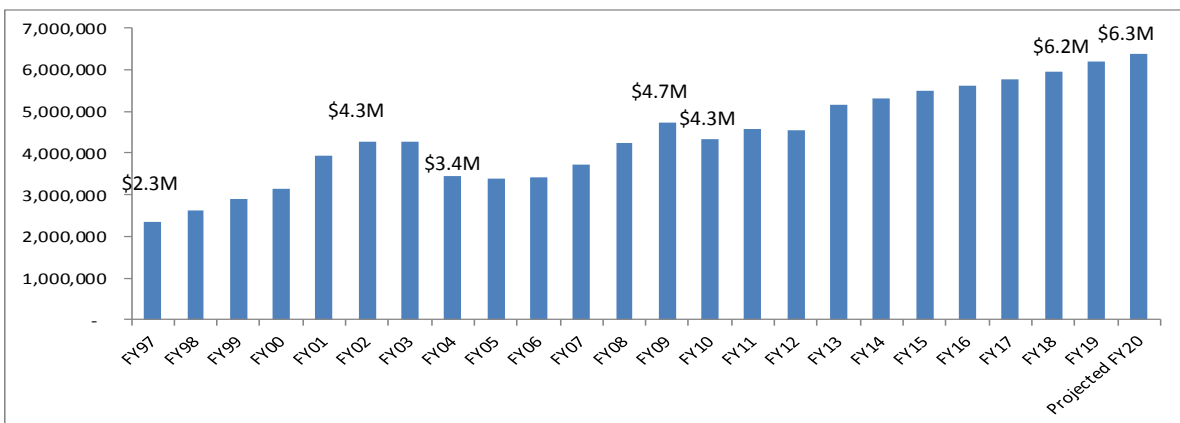
State Aid is annual revenue from the state of Massachusetts and consists of distributions, reimbursements, and offsets. Distributions are aid programs through which towns receive funds according to varying formulas, such as Chapter 70 Education and Municipal aid. Reimbursements are amounts paid to reimburse towns for certain activities or services provided, such as veteran’s programs. Offsets are reimbursements for special programs that must be spent for a particular purpose by local officials without appropriation in the local budget, such as library funding.

The Town’s two main categories of aid are Chapter 70 education aid and general municipal aid. The State also annually charges the Town for programs including a County Tax and MBTA assessment. These charges do not need to be voted by Town Meeting and are deducted from the State payments. The detail on amounts received and charged are shown in the table below. Every year, State aid is subject to the State budget process and often amounts are not known until very late in the Spring.

- Proposed FY20 budget is level funded for revenue.
- Governor’s preliminary FY20 local aid projections are the initial step of the State budget process. We will monitor the State budget process and update the estimate accordingly.

				<b>Governor</b>
				<b>Projected</b>
	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Chapter 70-Education	\$4,971,878	\$5,111,033	\$5,336,202	\$5,482,152
Municipal Aid	\$701,474	\$728,832	\$754,341	\$774,708
Other	\$88,435	\$107,188	\$102,862	\$100,722
Offsets (Restricted to Metco, Library, School Lunch)	\$19,646	\$18,602	\$19,478	\$22,307
<b>Total Receipts</b>	<b>\$5,781,433</b>	<b>\$5,965,655</b>	<b>\$6,212,883</b>	<b>\$6,379,889</b>
<b>Charges</b>				
County Tax	186,851	196,478	201,390	200,141
MBTA Assessment	321,728	325,361	353,806	363,653
Other	\$83,091	\$102,505	\$121,416	\$135,584
<b>Total Charges</b>	<b>\$591,670</b>	<b>\$624,344</b>	<b>\$676,612</b>	<b>\$699,378</b>
<b>Net State Aid</b>	<b>\$5,189,763</b>	<b>\$5,341,311</b>	<b>\$5,536,271</b>	<b>\$5,680,511</b>

## Long Term History of State Aid



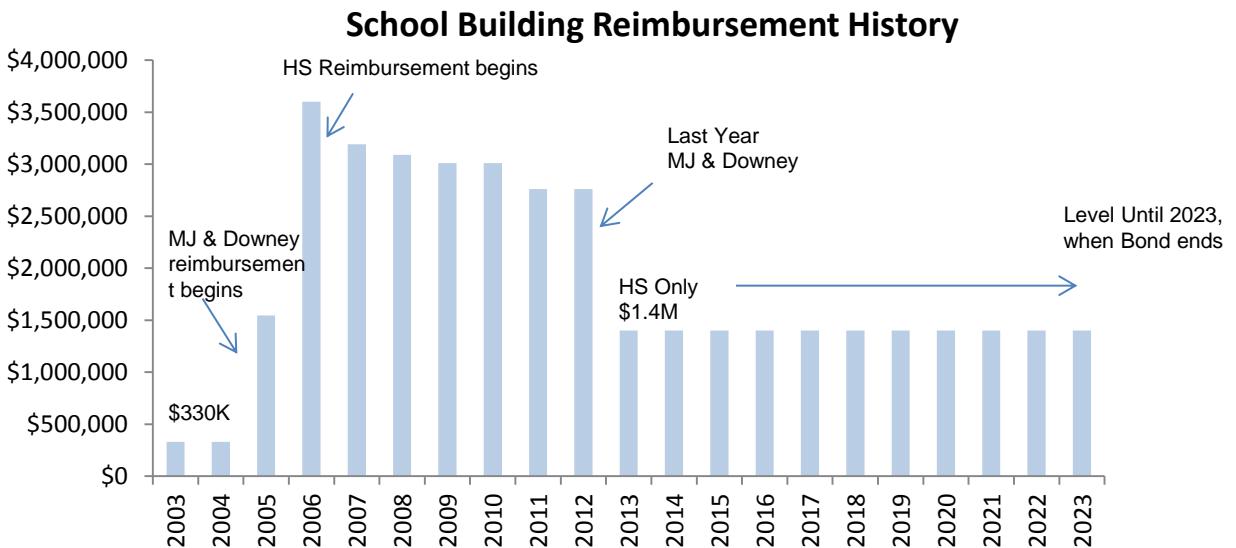
# State School Building Assistance

School building projects have been done as part of the Massachusetts School Building Assistance Program. Through this program, the State pays a significant portion of the total cost of the project. The Town renovated and expanded the Martha Jones and Downey schools and constructed the new High School all through the state program.

- The Town is currently receiving State School Building reimbursement on the high school construction project. The State paid 59% of the total project cost.
- The debt service and reimbursement for Martha Jones and Downey projects have been completed.

School Building Reimbursement			
Project	Payment Years	Total State Reimbursement (59% of Project)	Remaining Annual State Payments
High School-Annual Payments	FY06-FY2023	\$31,755,382	\$1,401,276/yr

- High school reimbursement continues until FY2023, when the debt ends.
- High school bond was refinanced to a lower interest rate in FY13.
- The State payment is applied directly to the current debt.



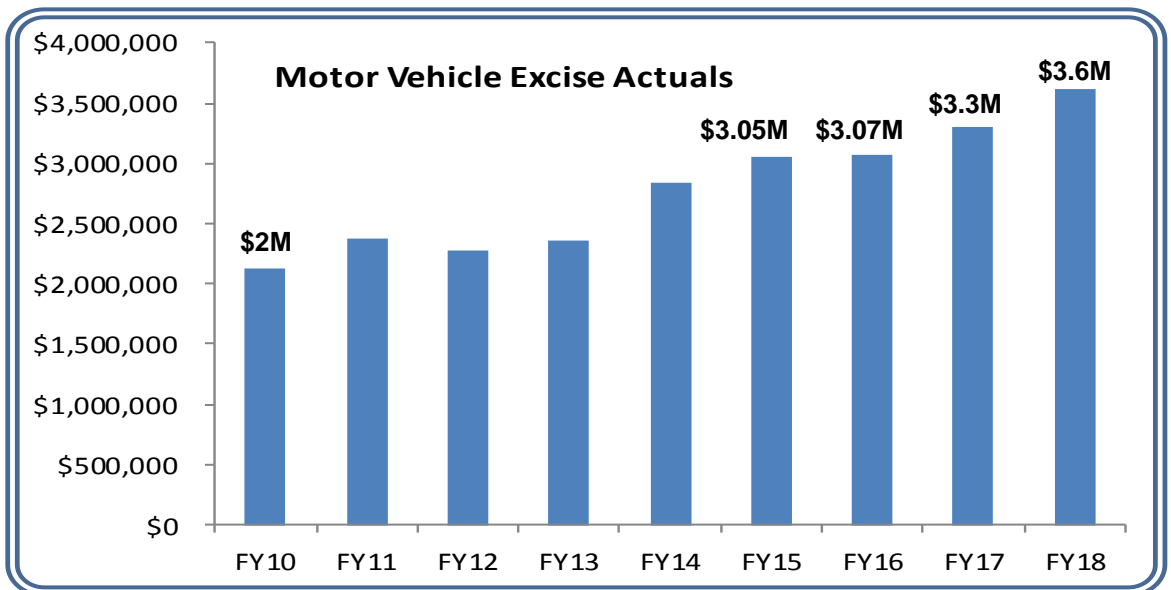


## FY2020 Local Receipts

Local receipts are various revenue sources collected at the local level – categorized as such by the Department of Revenue and used to fund the budget.

	FY16	FY17	FY18	FY18	FY19	FY20
	Actual	Actual	Budget	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$3,077,486	\$3,300,477	\$2,673,415	\$3,624,505	\$2,673,415	\$2,673,415
Penalties and Interest	\$186,350	\$147,442	\$90,000	\$244,434	\$90,000	\$90,000
License/Permits	\$1,052,958	\$1,007,287	\$580,000	\$1,060,376	\$550,000	\$550,000
Departmental Receipts	\$502,643	\$365,321	\$325,000	\$804,325	\$474,500	\$474,500
Investment Income	\$56,770	\$119,026	\$35,000	\$173,501	\$40,500	\$40,500
Recreation	\$180,000	\$180,000	\$180,000	\$180,000	\$341,064	\$332,442
Other	\$217,269	\$225,518	\$160,000	\$98,217	\$35,000	\$35,000
	<b>\$5,273,476</b>	<b>\$5,345,071</b>	<b>\$4,043,415</b>	<b>\$6,185,358</b>	<b>\$4,204,479</b>	<b>\$4,195,857</b>

- As a financial policy, the budget is set to be a conservative estimate for local receipts. All actual receipts higher than budget flow to free cash each year. Maintaining a conservative budget protects the Town from fluctuations in actual receipts that may occur.
  
- Major revenue in this category is motor vehicle excise tax. Motor vehicle revenue has recently been very strong after several years of fluctuations due to the economy. Accordingly, the motor vehicle budget has been increased, with the increase in budget applied to capital funding.



## FY2020 Available Funds

Available funds are local revenue used to fund the budget, in accordance with State regulations.

<b>Available Funds Allocated</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Trust	\$1,000	\$0	\$0			
Cemetery Lot Sales			\$110,250	\$105,750	\$101,250	\$96,750
Ambulance Receipts for Ongoing Budget	\$376,500	\$376,500	\$376,500	\$376,500	\$376,500	\$391,075
High School Bond Premium	\$20,281	\$17,812	\$15,738	\$13,084	\$10,912	\$8,690
Additional One Time Use Ambulance for Operating Budget						
Library Bond Premium	\$19,170	\$17,963	\$16,755	\$16,000	\$15,170	\$13,661
	<b>\$433,951</b>	<b>\$429,275</b>	<b>\$536,243</b>	<b>\$528,334</b>	<b>\$520,832</b>	<b>\$527,176</b>

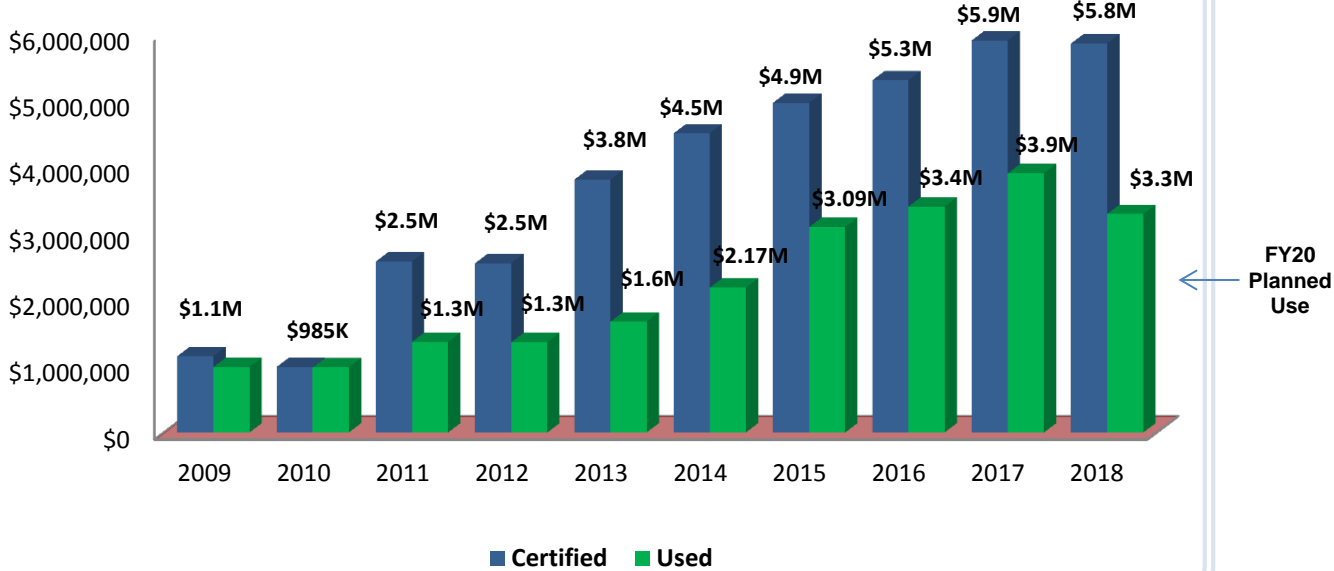
<b>Available Funds for Prior Year/Misc Warrant Articles</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Additional Ambulance (equipment/salaries/purchase ambulance)	\$448,000	\$131,000	\$208,000	\$372,800	\$514,760	\$141,000
Sale of Assets Account	\$275,000					
Overlay Surplus	\$25,000	\$35,000			\$35,000	\$26,000
Cemetery Lot Sales for special article						
Additional State Aid						
Bond Premium		\$725,000		\$397,000		
Miscellaneous Funding			\$20,000		\$489,000	
	<b>\$748,000</b>	<b>\$891,000</b>	<b>\$228,000</b>	<b>\$769,800</b>	<b>\$1,038,760</b>	<b>\$167,000</b>

- Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.
  - Major available fund is ambulance receipts – used to offset costs of providing service.
    - Current balance in ambulance account (1/19) before appropriation - \$470K.
  - High School and library bond premium – this is a required annual apportionment of bond premium received from the sale of bonds to fund the high school and library debt. As the debt was approved outside of Proposition 2 ½, an apportionment of the premium must be used each year to offset the exempt taxes.
  - The FY17 , FY18, FY19 and FY20 budgets include cemetery lot sales to pay for cemetery debt service for a 5-year bond approved at May 2015 Town Meeting. This will end in FY21.

# A Look at Free Cash

- Certified Free Cash as of June 30, 2018 is \$5,854,683.
- Good FY18 budget to actual results and continued strong motor vehicle revenue.
- Disciplined use of prior year balance.
  - Not applied to operating budgets. Not using full allowance.
  - In line with Financial Policy, apply higher amounts to capital needs.
- FY20 budget uses \$3.1M for capital, and \$125,000 for Stabilization.

### Certified/Used Free Cash



Certified Date	July 2018	July 2017	July 2016	July 2015	July 2014	July 2013	July 2012	July 2011
Amount	\$5,854,683	\$5,900,219	\$5,386,795	\$4,961,737	\$4,502,878	\$3,806,582	\$2,547,593	\$2,572,798
<b>Proposed 2019 ATM:</b>								
Fall Town Meeting/ Other		\$801,000	\$256,000	\$456,000	\$155,000			
Stabilization	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$344,000
Capital	\$3,163,500	\$2,198,118	\$1,769,050	\$1,652,050	\$1,523,000	\$1,308,150	\$800,000	\$700,000
Articles		\$861,000	\$1,295,000	\$883,000	\$401,509	\$260,500	\$58,000	\$320,000
<b>Total Used</b>	<b>\$3,288,500</b>	<b>\$3,960,118</b>	<b>\$3,420,050</b>	<b>\$3,091,050</b>	<b>\$2,179,509</b>	<b>\$1,668,650</b>	<b>\$1,358,000</b>	<b>\$1,364,000</b>
<b>Unallocated</b>	<b>\$2,566,183</b>	<b>\$1,940,101</b>	<b>\$1,966,745</b>	<b>\$1,870,687</b>	<b>\$2,323,369</b>	<b>\$2,137,932</b>	<b>\$1,189,593</b>	<b>\$1,208,798</b>

- Financial Policy target is approximately \$3.2M unallocated.

# Meals/Hotel Tax

In 2009 the State allowed municipalities to adopt by local vote a local revenue component of the State Meals and Hotel tax. The Department of Revenue collects the fee and sends the Town's portion on a quarterly basis.

## Meals Tax

- Municipalities are allowed to add a .75% charge to the State 6.25% excise tax on restaurant meals.
- Westwood adopted the additional meals tax at the 2014 Fall Town Meeting and it became effective January 1, 2015.

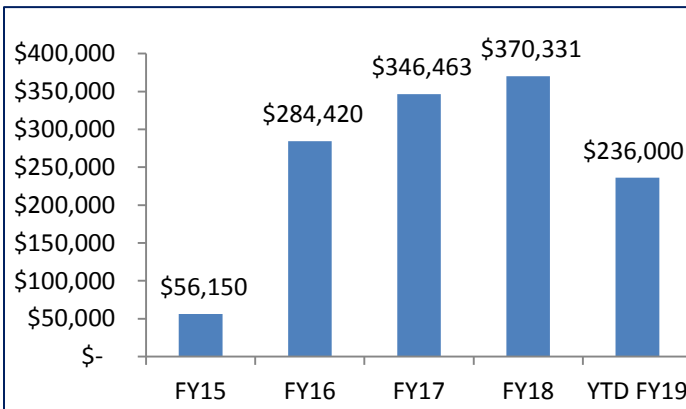
## Hotel Tax

- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

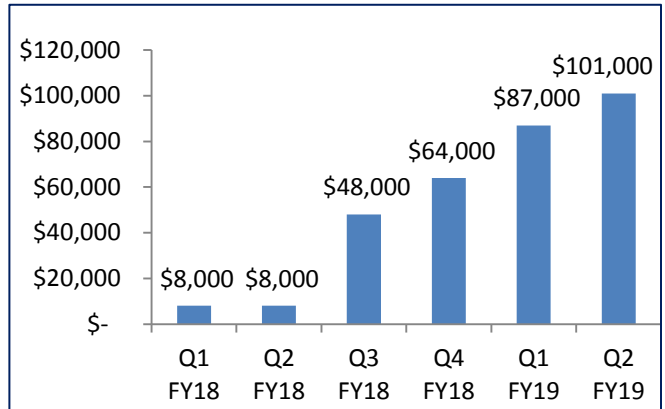
## Restricted Funding

- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

### Meals Tax Revenue



### Hotels Tax Revenue



Total Hotels Tax Revenue Received in FY18 was \$129,000

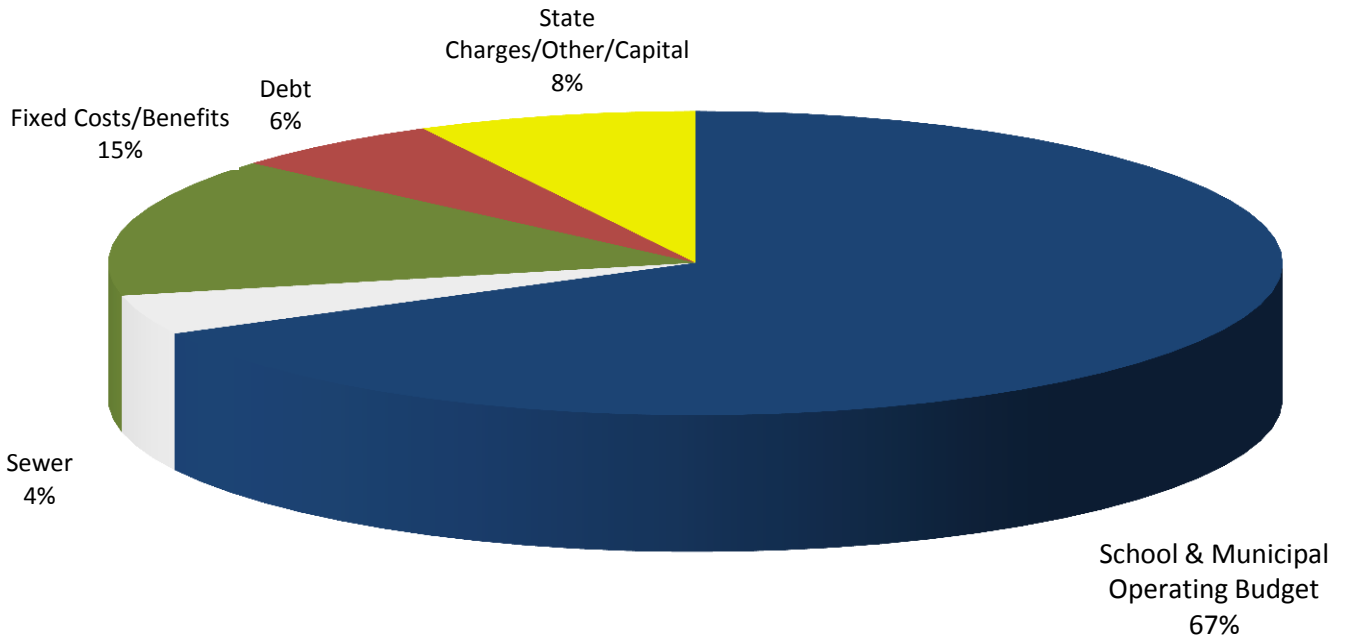
## Use of Funds

- May 2018 Town Meeting appropriated \$432K of funds for two town wide capital projects:
  - Lighting of the High School tennis courts
  - HVAC project at the High School pool
  - Both of these facilities receive extensive use by residents of all ages.

## Balance in the Account

- The balance in the Hotel/Meals account is \$1,176,000 as of December 31, 2018.
- The current proposed FY20 budget utilizes \$515,000 of this revenue for capital budget items.
- Expected balance in the account as of June 30, 2019 will be \$1,061,000

## FY2020 Expenditure Summary



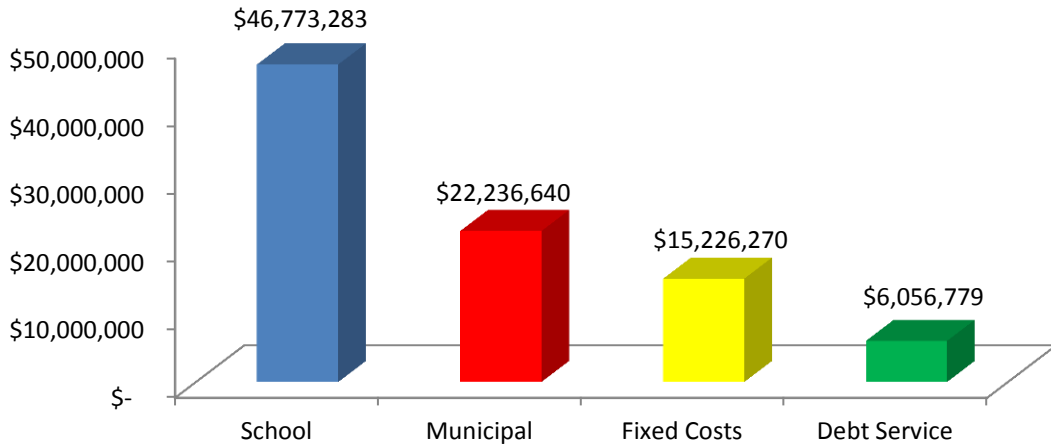
### FY2020 Proposed Expenditure Summary

	FY2019 Budget	FY2020 Projected	\$ Change	% Change
Operating Budget - School Categories	\$45,146,049	\$46,723,283	\$1,577,234	3.5%
Operating Budget - Municipal	\$20,963,382	\$21,699,140	\$735,758	3.5%
University Station Direct Services		\$587,500	\$587,500	
Benefits/Reserves/Insurance	\$14,626,822	\$15,226,270	\$599,448	4.1%
Sewer - Operating	\$4,319,239	\$4,334,975	\$15,736	0.4%
Debt Service	\$6,137,978	\$6,056,779	(\$81,199)	-1.3%
Capital Base Budget - School & Municipal	\$1,753,900	\$2,339,000	\$585,100	33.4%
Capital - Sewer	\$420,000	\$1,050,000	\$630,000	150.0%
<b>Other Appropriations:</b>				
Stabilization	\$100,000	\$125,000	\$25,000	25.0%
Additional Capital	\$1,300,760	\$1,407,000	\$106,240	8.2%
OPEB	\$1,415,000	\$1,440,000	\$25,000	1.8%
Prior Year	\$331,000	\$99,500	(\$231,500)	-69.9%
Other Financial Articles/Other	\$1,125,000	\$0	(\$1,125,000)	-100.0%
State Charges/Offsets/Overlay/Snow	\$1,403,986	\$1,444,857	\$40,871	2.9%
<b>Total Expenditures</b>	<b>\$99,043,116</b>	<b>\$102,533,304</b>	<b>\$3,490,188</b>	<b>3.5%</b>

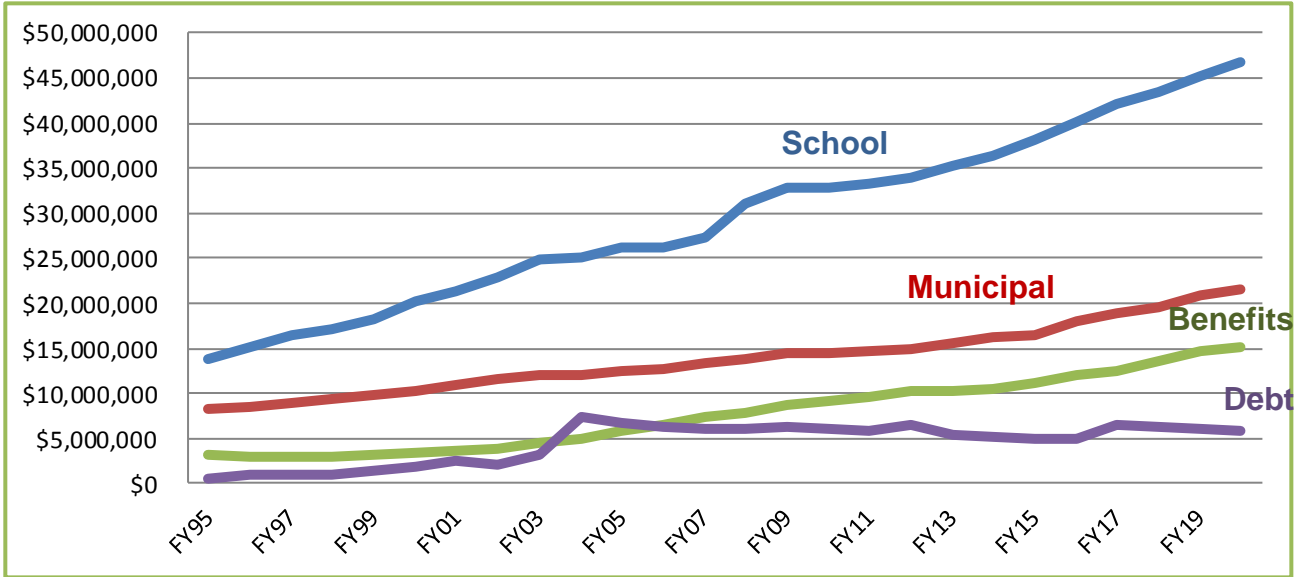
# Operating Budget Categories

FY19 Budget	Category	Fy20 Selectmen Proposed	\$ Change FY20 v FY19	% Change FY20 v FY19
\$44,903,135	School Operating	\$46,463,031	\$ 1,559,896	3.5%
\$20,963,382	Municipal Operating	\$21,699,140	\$ 735,758	3.5%
	University Station Direct Services	\$ 587,500	\$ 587,500	
\$ 136,373	Blue Hills	\$ 149,576	\$ 13,203	9.7%
\$ 106,541	Traffic Supervisors	\$ 110,676	\$ 4,135	3.9%
\$14,626,822	Fixed Costs	\$15,226,270	\$ 599,448	4.1%
\$ 6,137,978	Debt Service	\$ 6,056,779	\$ (81,199)	-1.3%
\$ 4,319,239	Sewer	\$ 4,334,975	\$ 15,736	0.4%
<b>\$91,193,470</b>	<b>Total</b>	<b>\$94,627,947</b>	<b>\$ 3,434,477</b>	<b>3.8%</b>

FY20 Operating Budget Categories - Appendix D  
(Excludes Sewer)



# A Look at the Budget History



Budget	% Change in Budget												
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
School Budgets	12.9%	5.8%	0%	1.7%	2%	3.3%	3.8%	4.2%	5.3%	4.9%	3.3%	3.4%	3.47%
Municipal Budgets	3.7%	5.4%	0%	0.6%	2.3%	3%	3.2%	3.4%	5.2%	3.7%	3.6%	3.8%	3.5%
Benefits/ Insurance/ Reserves	7.6%	12.3%	3.7%	5.5%	5.6%	0.5%	2.5%	5.5%	3.1%	8.8%	10.6%	8.1%	4.1%
Debt Service	-0.7%	4.1%	-3.9%	-3.7%	11.1%	-18%	-4.7%	-2.3%	-2.3%	30%	-1.4%	-3.6%	-1.3%

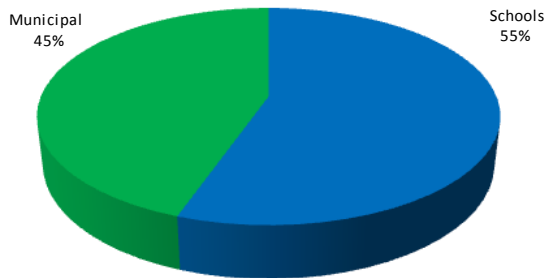
## Fixed Costs

The Fixed Costs budget provides for all Employee Benefit Accounts, Insurance and Reserve Accounts. The Employee benefits/cost accounts include pension, health insurance, unemployment, workman’s compensation and other payroll taxes.

Current Budget Provides For:	
Employee Benefits Cost – all school and municipal	\$13,242,045
Insurance/Reserve Accounts/Other	\$1,384,777
Total FY19	\$14,626,822

	School	Municipal	Total
Employee Benefit Costs	\$7,331,789	\$5,910,256	\$13,242,045

**Employee Benefit Cost**



The FY20 Fixed costs budget is \$15,226,270, an increase of \$599,448 or 4.1% over FY19.

	FY19	FY20	\$ Change	% Change
Fixed Costs	\$14,626,822	\$15,226,270	\$599,448	4.1%

This increase includes:

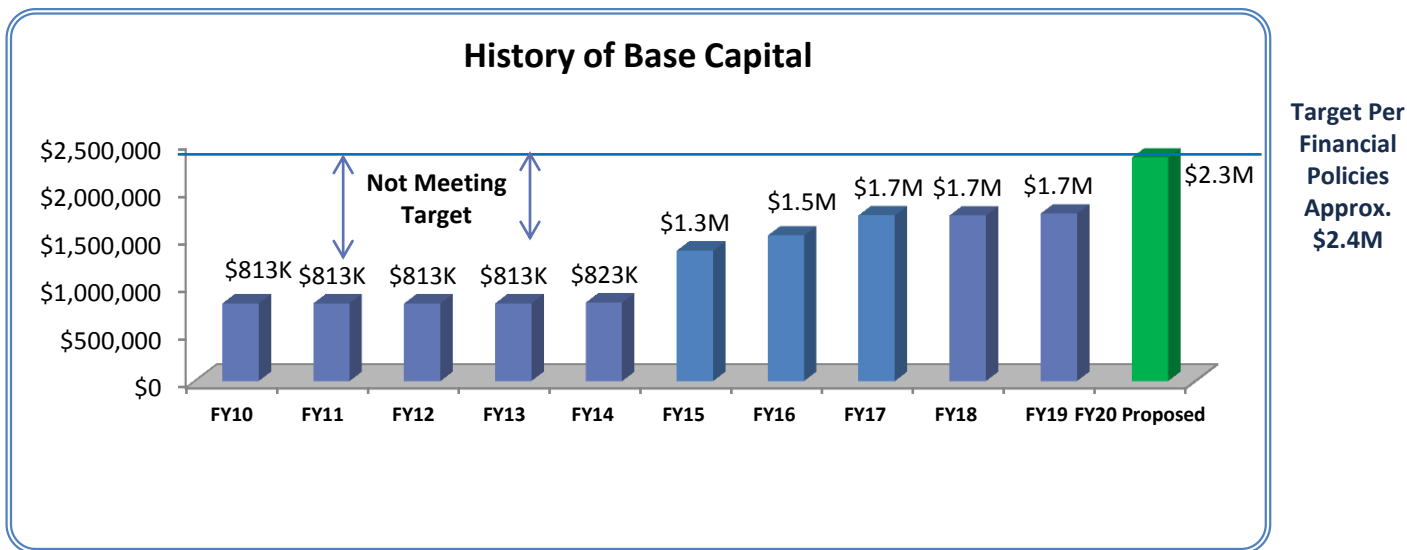
- FY20 Pension Assessment of \$5.4M, a 7% increase over the prior year.
- Total FY20 Health Insurance budget of \$6.19M, an increase of 5% or \$295K.
- Other fixed cost increases (insurance, Medicare, Payroll tax) 10% - Approx \$195K.



# Capital Funding

## Capital – Continued Improvement in Ongoing Base Capital Funding

- Important to maintain Town and School assets – buildings, infrastructure, and equipment.
- Financial Policy on capital spending indicates that ongoing capital should be approximately \$2.4M
  - Policy was not met for many years during difficult economic budget cycles.
- The Town has recently made steady progress in increasing the ongoing capital budget.
- FY20 continues improvement in ongoing capital funding.



- Fund base capital at \$2.33 million
  - School - \$1,017,000
  - Municipal - \$1,322,000

## Capital – Road Improvement Bond

The Select Board considered a \$4.9M bond for road improvement, detailed below. To proceed now would have required a debt exemption override.

Item	Amount
<b>Requested Items:</b>	
Route 109 Corridor Project	\$2,000,000
Crosswalk Safety Improvements Town-wide	\$500,000
Paving/Sidewalk Enhancements Town-wide	\$1,500,000
Pavement Preservation Program Town-wide	<u>\$900,000</u>
<b>Total</b>	<b>\$4,900,000</b>

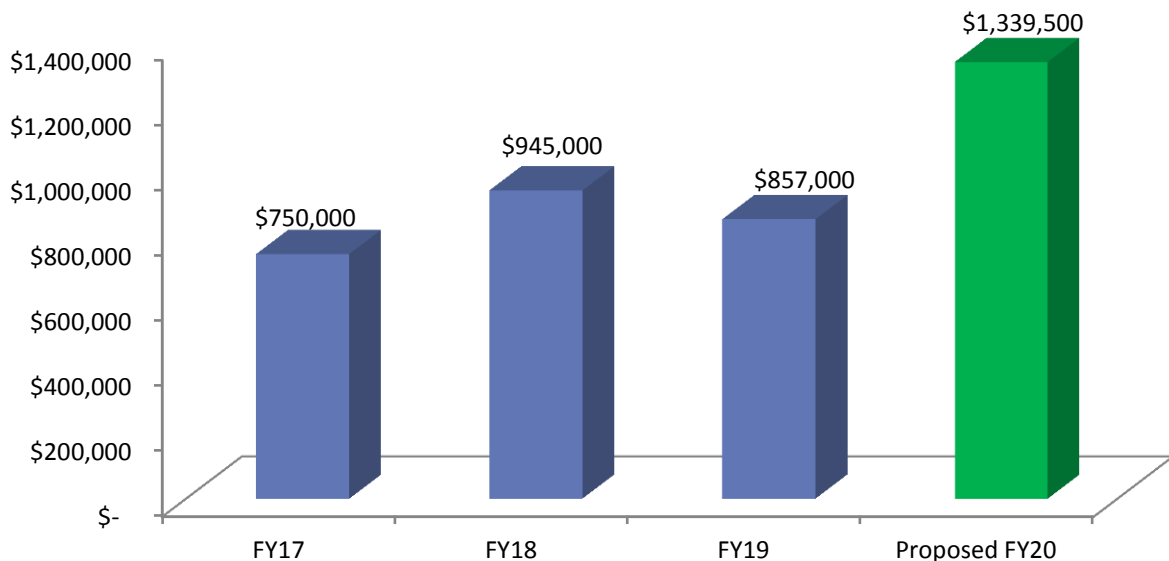
The Select Board decided to proceed with the first phase of work, \$900,000 for sidewalks and curbing along Route 109 (a portion of the \$2M total 109 project). This work was selected to proceed first due to the timing of the upcoming Dedham Westwood Water District work on Route 109.

The Select Board will implement the remaining pieces of the proposed bond in upcoming Town Meetings, seeking to keep the debt within Proposition 2 ½.

## Capital Budget – Other Capital Article

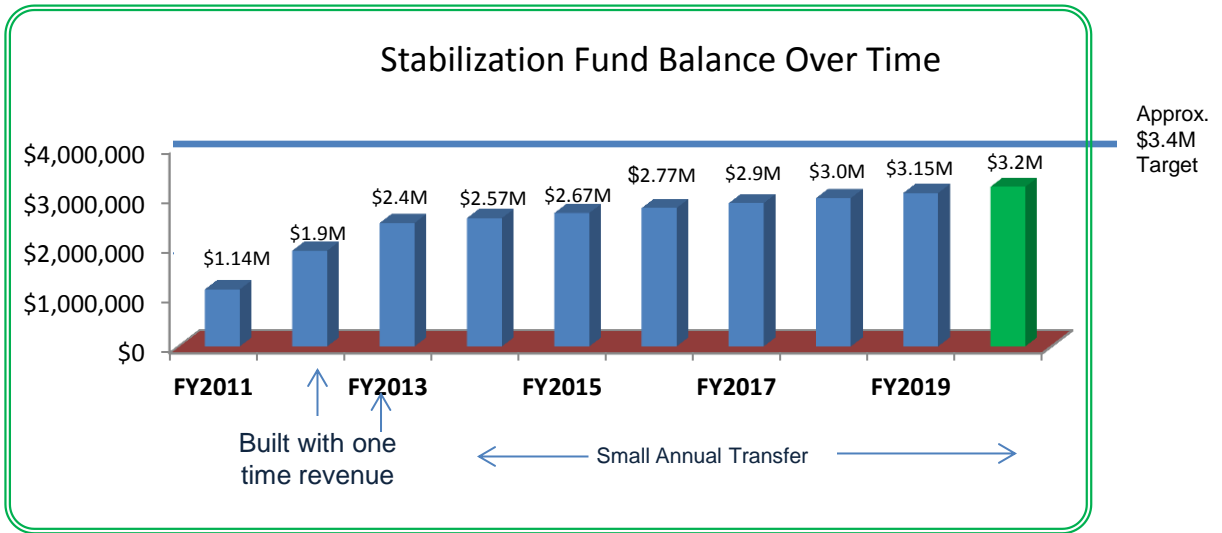
- Other Capital Articles for FY20 of \$1,339,500 and funded by free cash and meals/hotels tax
- Each year since FY17, the Town has had an “additional” capital budget article beyond the main base articles.
- The purpose is to address important capital needs with available funding, such as free cash and meals/hotels tax.
- Effort to fund:
  - Capital that has been deferred by past years of not meeting financial goal
  - Larger items that do not easily fit within base capital budget articles:
    - School IT network
    - Middle School Elevator
    - High School Tennis Court Lighting
    - Pool Renovations

### History of Additional Capital Above Base



# Stabilization Fund

- The Stabilization Fund is the Town’s reserve account to provide for unforeseen emergencies or future expenditures.
- Prudent use of a reserve fund is vital to good financial management, protection for the Town against unforeseen emergencies, and maintenance of a top credit rating.
- Financial target approximately 4% of net general fund revenue.
- Appropriations into this Fund requires a majority vote.
- Use of this Fund require a 2/3 vote of Town Meeting.
- Funds may be used for any purpose approved by Town Meeting.

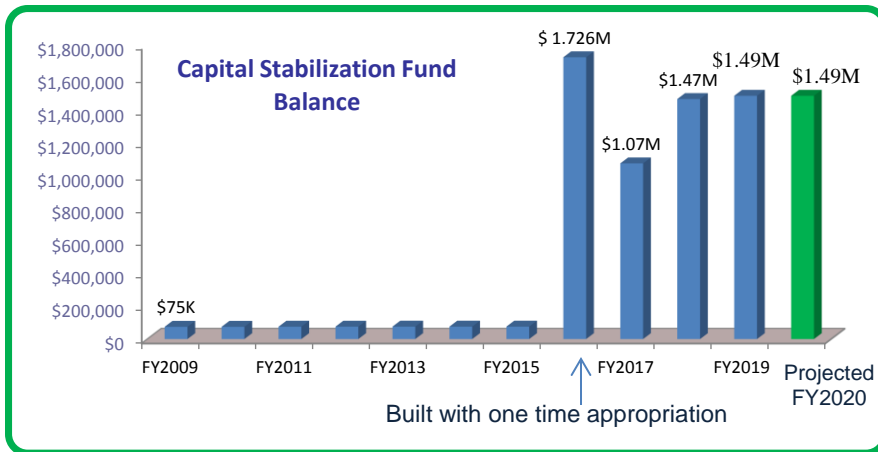


Stabilization Fund						
	FY2015	FY2016	FY2017	FY2018	FY2019	Budget Plan FY2020
<b>Annual Appropriation</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000
<b>One Time Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0

- The FY20 budget provides for a \$125,000 annual appropriation funded by free cash transfer.

# Capital Stabilization Fund

- The Capital Stabilization Fund was established by Town Meeting in 2005 for the purpose of investing in the long term maintenance of the Town’s capital assets – primarily buildings and equipment.
- Appropriations into this Fund require a majority vote and uses from this Fund require a 2/3 vote of Town Meeting.
- This Fund can be a useful tool to provide funding for important capital needs.
- At the 2008 Annual Town Meeting, \$75,000 was appropriated to this account funded by some initial Westwood Station payments.
- At the 2015 Fall Town Meeting, two articles appropriated one time revenue in the account:
  - \$925,000 was appropriated into this account funded by available FY16 new taxes from the University Station project.
  - \$725,000 was appropriated into the account from one time bond premium.
- In FY16, \$650,000 was used from the account to fund replacement of the high school turf field and track resurfacing.
- In FY18, \$397,000 of one time funding was appropriated into the account



Capital Stabilization Fund						
	FY2009	FY2016	FY2017	FY2018	FY2019	Projected FY2020
<b>Annual Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>One Time Appropriation</b>	\$75,000	\$1,650,000	\$0	\$397,000	\$0	\$0
<b>Town Meeting Voted Use</b>			\$650,000			

# Debt Management

Prudent use of debt financing is an important part of the Town’s overall fiscal planning. The primary objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Attainment of this objective requires clear positions regarding for what purposes to borrow, when to schedule debt-financed projects and how long to extend the repayment (generally, debt issued for longer periods bears a higher interest rate).

The Town Treasurer and Selectmen support a rapid repayment schedule of ten years or less whenever possible. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads. The High School, Library and Fire Station were bonded for 20 years and the Police Station for 30 years to mitigate the effect of the annual tax burden and to match the long term nature of the project.

All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town’s enterprise operation (sewer) is, however, supported by sewer user revenues when authorized by vote of Town Meeting.

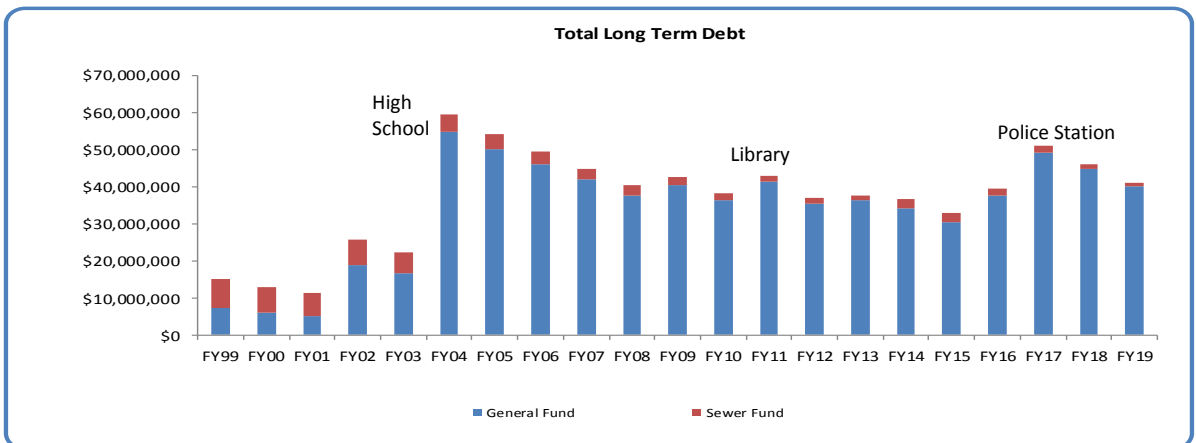
## Credit Rating

As with a personal credit rating, the Town’s credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town’s long-term debt issues.

The Town underwent an updated credit review in August 2016, in conjunction with the sale of a \$16.64M bond. Current Credit Ratings:

AAA Standard & Poor’s (2016)  
Aa1 Moody’s (2013).

These ratings are excellent ratings for a small community. The ratings reflect the Town’s commitment to both fiscal discipline as well as quality services.



Total Long Term Debt Issued and Outstanding	FY14	FY15	FY16	FY17	FY18	FY19
General Fund	34,100,000	30,545,000	37,525,000	49,355,000	44,710,000	40,120,000
Sewer Fund	2,661,680	2,277,620	2,122,060	1,680,000	1,274,700	868,600
<b>Total</b>	<b>36,761,680</b>	<b>32,822,620</b>	<b>39,647,060</b>	<b>51,035,000</b>	<b>45,984,700</b>	<b>40,988,600</b>

# Debt Management

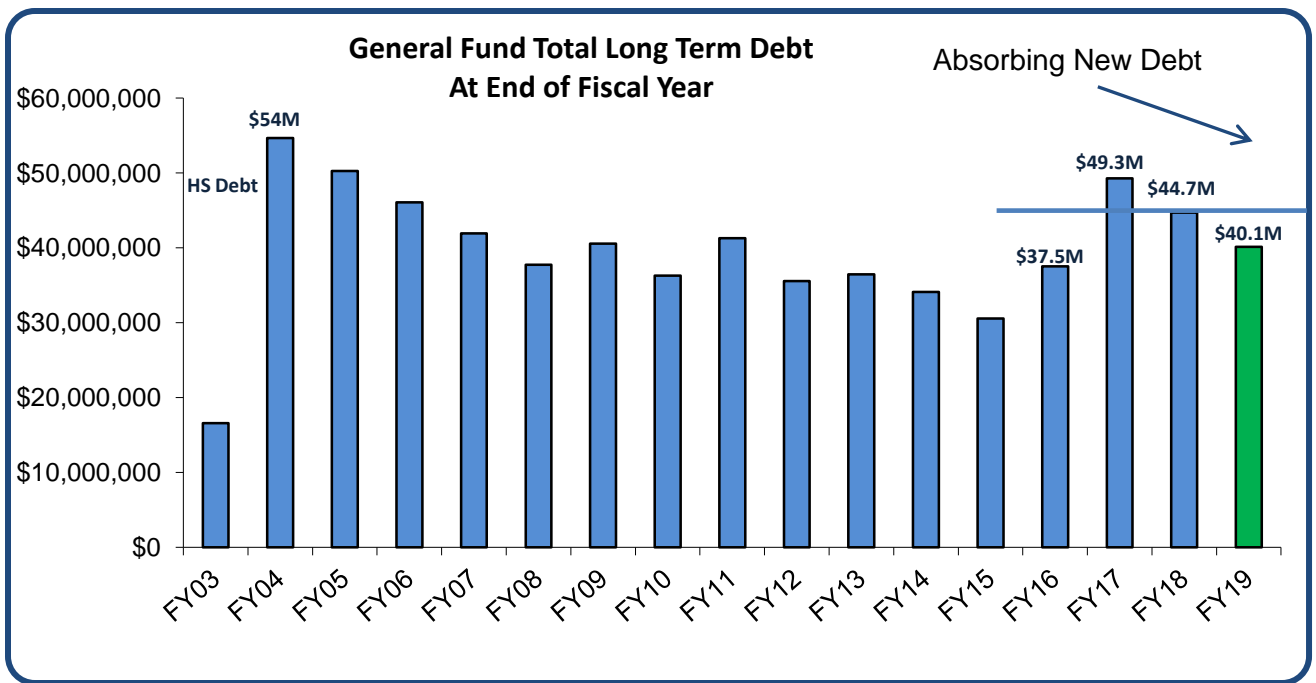
## Town Debt – Utilized Favorable Borrowing Climate

### Favorable Borrowing Climate

- Very strong credit ratings.
  - Standard & Poor’s AAA.
- Excellent interest rate environment.
- Old debt retirement.
- Portion of recent bond sales replaced debt dropping off
  - Next debt drop off 2023.

### Recent Bond Sales - \$30M since 2014

- Bond sold August, 2016:
  - \$16.64M, 10-30 year term, 2.4%.
- Bond sold August, 2015:
  - \$10.45M, 5-20 year term, 2.6%.
- Bond sold May, 2014:
  - \$2.97M, 10 year term, 1.6%.



## Long Term Debt Outstanding

General Fund						Total
Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-19	
Outside of Prop 2 ½						
High School Project	1.63	5/2012	06/01/2023	\$39,262,300	\$7,195,000	
Library Construction	3.37	3/10/11	03/10/2031	\$9,300,000	\$5,580,000	
Within Prop 2 1/2						
High School Completion	3.48	8/01/08	02/01/2023	\$1,950,000	\$520,000	
Middle Sch Modular Construction	3.79	6/15/09	06/15/2029	\$3,500,000	\$1,750,000	
School Roof	1.43	12/20/12	06/01/2022	\$935,000	\$277,000	
DPW Roads/Equipment	1.43	12/20/12	06/01/2022	\$3,700,000	\$1,103,000	
DPW Roads/Equipment	1.62	05/15/14	05/15/2024	\$1,400,000	\$700,000	
Design Fire Station	2.66	9/1/2015	09/01/2035	\$850,000	\$722,500	
Construct Fire Station	2.66	9/1/2015	09/01/2035	\$8,650,000	\$7,352,500	
LED Lights Upgrade	2.66	9/1/2015	09/01/2025	\$500,000	\$350,000	
Cemetery Expansion	2.66	9/1/2015	09/01/2020	\$450,000	\$180,000	
Deerfield Rd/Parking Imprvments	2.42	9/1/2016	06/30/2026	\$2,000,000	\$1,400,000	
Land Purchase	2.42	9/1/2016	06/30/2026	\$890,000	\$620,000	
Police Station Design	2.42	9/1/2016	06/30/2045	\$1,000,000	\$895,000	
Police Station Construction	2.42	9/1/2016	06/30/2046	\$12,755,000	\$11,475,000	
<b>Total General Fund</b>					<b>\$40,120,000</b>	

- Debt authorized but unissued.
 

School MSBA Eligibility Phase	ATM 2018	\$1,750,000
Redevelopment Islington/Wentworth Library	ATM 2018	<u>\$3,500,000</u>
		\$5,250,000
- There is no short term debt outstanding.

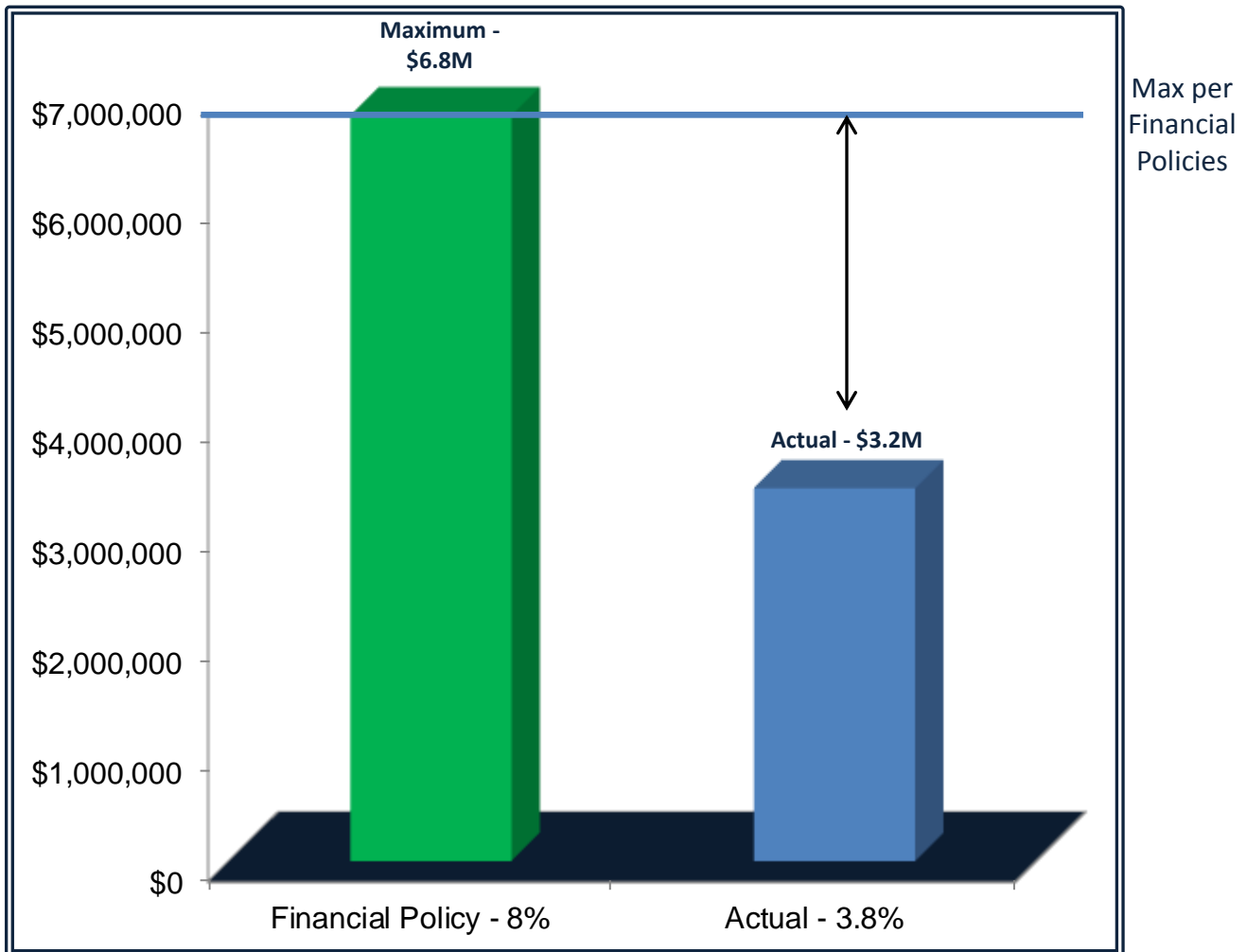
Sewer Fund					
Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-19
Sewer Abatement Trust	3.88	11/1998	6/1/2019	\$3,220,700	\$0
MWRA - no interest loan	0.00	6/1/2016	6/2021	\$234,000	\$93,600
Sewer Bond	2.50	5/1/2014	6/2024	\$1,570,000	\$775,000
<b>Total General Fund</b>					<b>\$868,600</b>



# Debt Level

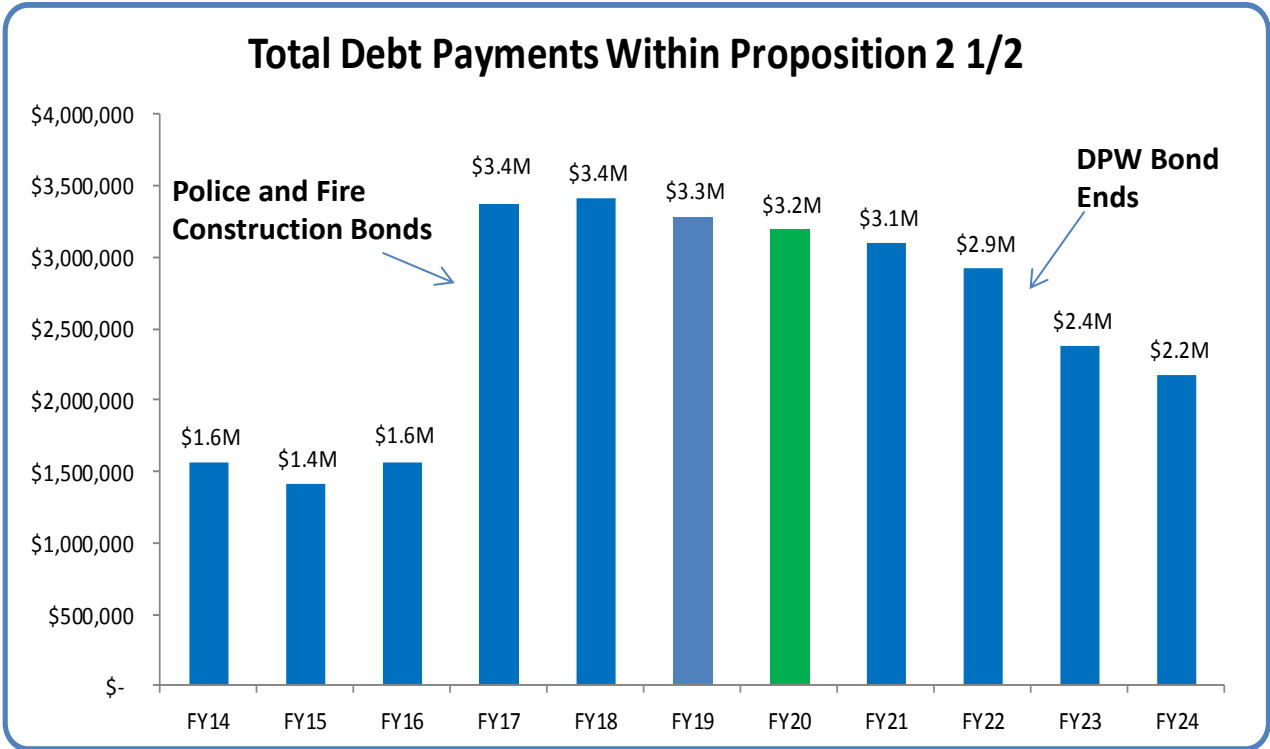
## Debt Level – Well Within Guidelines

- Financial Policies – annual debt payments should not exceed 8% of net general fund revenue.
- Debt levels are an important component of credit ratings. The Town holds a AAA rating.

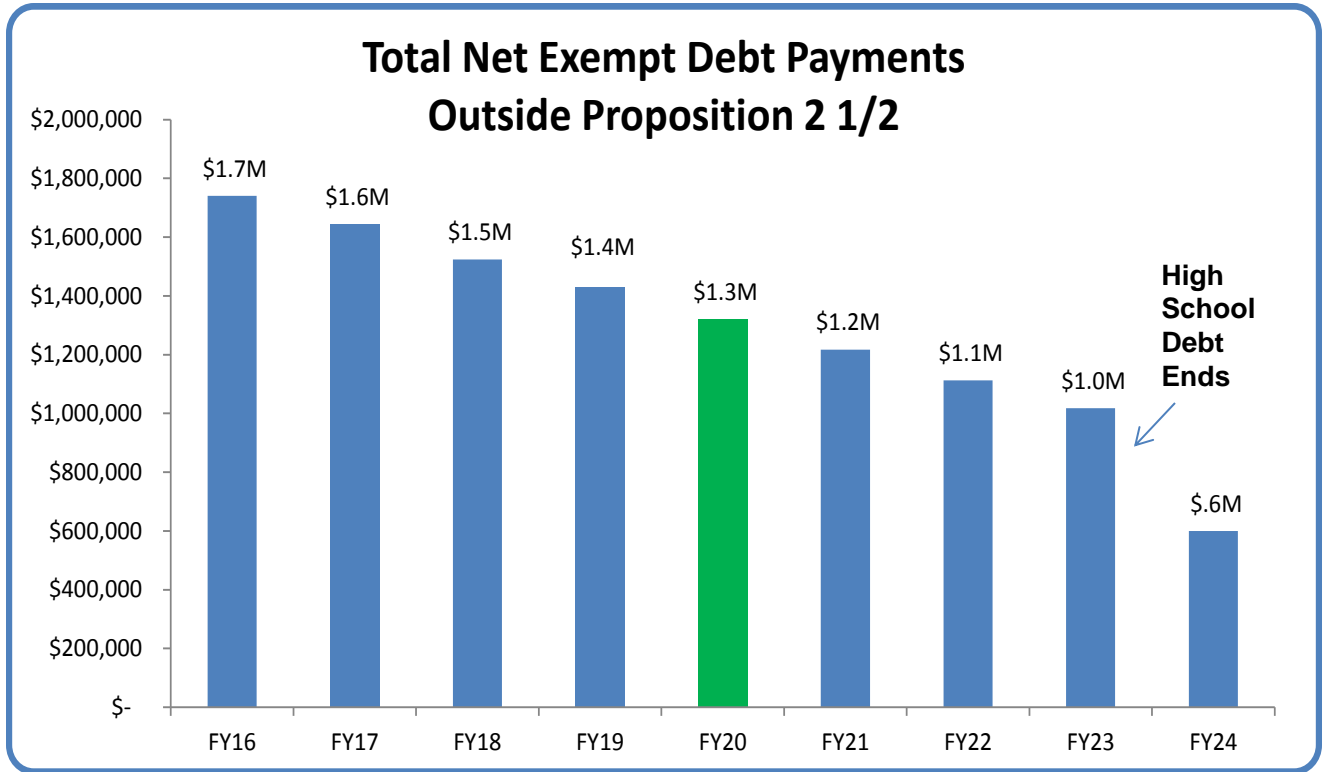


Debt is well within guidelines

# Non-Exempt Debt



- Debt drop off FY23:
  - \$4.6M, 10 year DPW bond for Roads, Equipment, and School Roofs, issued in 2012, is completed in 2022.



- Principal and interest payments for projects approved outside Proposition 2 1/2.
- Exact amount of debt cost, net of state school reimbursement, is raised in taxes.
- When bond ends, exempt taxes end.
- FY20: High School \$659,234, Library \$661K
- High School bond ends FY2023, Library FY2031
- Payments decline approximately \$100K each year
- FY2023 – High School \$406K.

# Total Principal and Interest Payments

Outstanding as of 30-Jun-19		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25-46	Total FY20-FY46
<b>Principal and Interest for Current Long term Debt Outstanding</b>													
<b>HS Construct (Exempt)-Refi 3/12</b>	7,195,000	2,530,500	2,436,000	2,353,400	2,242,600	2,158,200	2,069,200	1,980,800	1,891,200	1,807,650	0	0	\$7,748,850
<b>Library Construct (Exempt) 3/11</b>	5,580,000	760,275	741,675	723,075	711,450	698,663	675,413	656,813	638,213	624,263	609,150	3,772,313	\$6,976,163
Municipal Building	0	0	0	0	0	0	0	0	0	0	0	0	\$0
Obed Baker	0	0	0	0	0	0	0	0	0	0	0	0	\$0
Eminent domain 8/08	0	31,125	0	0	0	0	0	0	0	0	0	0	\$0
High Street Lights 8/08	0	22,350	21,600	20,800	0	0	0	0	0	0	0	0	\$0
High Street Construction 8/08	0	122,925	118,800	114,400	0	0	0	0	0	0	0	0	\$0
High School Field 8/08	0	52,088	50,400	48,600	46,800	0	0	0	0	0	0	0	\$0
High School Completion 8/08	520,000	176,865	171,990	166,790	161,590	156,390	151,190	145,990	140,660	135,330	0	0	\$573,170
Middle School Modulares 6/09	1,750,000	279,431	274,400	269,150	263,463	257,338	248,588	239,838	232,838	225,838	218,838	987,131	\$2,153,069
DPW Roadway 12/12	450,000	180,000	177,000	174,000	169,500	166,500	162,000	159,000	154,500	0	0	0	\$475,500
School Roof 12/12	277,000	112,650	110,770	108,890	106,070	104,190	101,370	99,490	91,670	0	0	0	\$292,530
DPW Equipment 12/12	138,000	55,200	54,280	53,360	51,980	51,060	49,680	48,760	47,380	0	0	0	\$145,820
DPW Drainage 12/12	65,000	29,700	29,200	28,700	27,950	27,450	26,700	21,200	20,600	0	0	0	\$68,500
DPW Equipment 12/12	450,000	180,000	177,000	174,000	169,500	166,500	162,000	159,000	154,500	0	0	0	\$475,500
DPW Roads 5/14	150,000	36,075	35,475	34,875	34,275	33,675	33,075	32,475	31,875	31,275	30,675	0	\$159,375
DPW Drainage 5/14	300,000	72,150	70,950	69,750	68,550	67,350	66,150	64,950	63,750	62,550	61,350	0	\$318,750
DPW Equipment 5/14	250,000	60,125	59,125	58,125	57,125	56,125	55,125	54,125	53,125	52,125	51,125	0	\$265,625
Fire Station Design 8/15	722,500	0	16,841	75,119	72,994	70,869	68,744	66,619	64,494	62,369	60,244	603,394	\$925,863
Fire Station Construction 8/15	7,352,500	0	171,378	764,444	742,819	721,194	699,569	677,944	656,319	634,694	613,069	6,140,419	\$9,422,013
Street Lights Replacement 8/15	350,000	0	12,500	73,750	71,250	68,750	66,250	63,750	61,250	58,750	56,250	105,000	\$411,250
Cemetery Expansion 8/15	180,000	0	11,250	110,250	105,750	101,250	96,750	92,250	0	0	0	0	\$189,000
Bond 8/16 - Police and Other	14,390,000	0	0	1,026,338	1,262,475	1,232,475	1,202,475	1,172,475	1,142,475	1,112,475	1,082,475	13,879,350	\$19,591,725
	0	0	0	0	0	0	0	0	0	0	0	0	\$0
<b>Total General Fund Debt</b>	<b>40,120,000</b>	<b>4,701,459</b>	<b>4,740,634</b>	<b>6,447,815</b>	<b>6,366,140</b>	<b>6,137,978</b>	<b>5,934,278</b>	<b>5,735,478</b>	<b>5,444,848</b>	<b>4,807,318</b>	<b>2,783,175</b>	<b>25,487,606</b>	<b>50,192,702</b>
<b>Total Non - Exempt Debt</b>	<b>27,345,000</b>												
<b>Non - Exempt Debt Payments</b>	<b>1,410,684</b>	<b>1,562,959</b>	<b>3,371,340</b>	<b>3,412,090</b>	<b>3,281,115</b>	<b>3,189,665</b>	<b>3,097,865</b>	<b>2,915,435</b>	<b>2,375,405</b>	<b>2,174,025</b>	<b>21,715,294</b>		<b>\$35,467,689</b>
<b>Change in non- Exempt Debt</b>	<b>(156,138)</b>	<b>152,275</b>	<b>1,808,381</b>	<b>40,750</b>	<b>(130,975)</b>	<b>(91,450)</b>	<b>(91,800)</b>	<b>(182,430)</b>	<b>(540,030)</b>	<b>(201,380)</b>			
<b>Total Exempt Debt</b>	<b>12,775,000</b>												
<b>Total Exempt Debt Payments</b>	<b>3,290,775</b>	<b>3,177,675</b>	<b>3,076,475</b>	<b>2,954,050</b>	<b>2,856,863</b>	<b>2,744,613</b>	<b>2,637,613</b>	<b>2,529,413</b>	<b>2,431,913</b>	<b>609,150</b>	<b>3,772,313</b>		<b>\$14,725,013</b>
<b>Change in Gross Exempt Debt</b>	<b>(118,741)</b>	<b>(113,100)</b>	<b>(101,200)</b>	<b>(122,425)</b>	<b>(97,188)</b>	<b>(112,250)</b>	<b>(107,000)</b>	<b>(108,200)</b>	<b>(97,500)</b>	<b>(1,822,763)</b>			
<b>State Reimbursement Being Received - for School Projects - all project audits completed</b>													
High School Project - FY06 - FY23		1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	0		\$5,605,104
High School Bond Premium		20,281	17,812	15,738	13,084	10,912	8,690	6,468	4,197	2,098	0		\$21,453
Library Bond Premium		19,170	17,963	16,755	16,000	15,170	13,661	12,453	11,246	10,340	9,359	33,586	\$90,645
Total State/Bond Premium Annual payments		<b>1,440,727</b>	<b>1,437,051</b>	<b>1,433,769</b>	<b>1,430,360</b>	<b>1,427,358</b>	<b>1,423,627</b>	<b>1,420,197</b>	<b>1,416,719</b>	<b>1,413,714</b>	<b>9,359</b>	<b>33,586</b>	<b>5,717,202</b>
<b>Net annual Exempt Debt</b>	<b>1,850,048</b>	<b>1,740,624</b>	<b>1,642,706</b>	<b>1,523,690</b>	<b>1,429,505</b>	<b>1,320,986</b>	<b>1,217,416</b>	<b>1,112,694</b>	<b>1,018,199</b>	<b>599,791</b>	<b>3,738,727</b>		<b>9,007,811</b>
<b>Change in annual Exempt Debt</b>	<b>(115,064)</b>	<b>(109,424)</b>	<b>(97,918)</b>	<b>(119,016)</b>	<b>98,186</b>	<b>(108,519)</b>	<b>(103,570)</b>	<b>(104,722)</b>	<b>(94,495)</b>	<b>(418,408)</b>			

# Sewer Total Principal and Interest Payments

Outstanding as of June 30,2019	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Total	
<b>Principal and Interest payments for current Sewer Debt Outstanding</b>										
									<b>Total FY20-24</b>	
Balance										
Sewer - Abatement Trust 11/98	0	147,042	145,735	151,207	0	0	0	0	\$0	
MWRA no interest loans - 2012	0	42,460	0	0	0	0	0	0	\$0	
MWRA no interest loans - 2016	93,600	46,800	46,800	46,800	46,800	0	0	0	\$93,600	
Sewer - \$1.5m bond 5/14 (ends 2024)	775,000	185,388	182,188	173,988	170,888	167,788	164,688	161,588	158,488	
<b>Total Sewer Debt</b>	<b>868,600</b>	<b>421,690</b>	<b>374,723</b>	<b>371,995</b>	<b>217,688</b>	<b>214,588</b>	<b>164,688</b>	<b>161,588</b>	<b>158,488</b>	<b>917,038</b>
All debt funded by sewer user fees										
The MWRA trust debt is supplemented by subsidies by the Massachusetts Water Pollution Trust (MWPAT).										
The principal and interest shown is Town portion only.										

# Other Post Employment Benefit Costs (OPEB)

## What is it?

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends through retirement or other reason for separation. The most common type of these post employment benefits is a pension. As the name suggests, other post employment benefits (OPEB) are post employment benefits other than pension. OPEB generally takes the form of health insurance and dental, vision, prescription, or other health care benefits provided to eligible retirees, including in some cases their beneficiaries.

OPEB is a part of the compensation that employees earn each year, even though these benefits are not received until after employment has ended. Therefore, as benefits accrue, they are a cost of providing public services today, and should be a part of the municipality's accounting statements.

However, most governments report their cash outlays for OPEB in the year of actual distribution, rather than in the year benefits are earned. These two amounts may be vastly different and represent the unfunded liability.

GASB 45 now requires municipalities to disclose the unfunded liability as part of their financial statements. Municipalities are required to update an actuarial analysis of the liability every other year. There is currently no requirement to fund the liability.

### OPEB Liability – Most Recent Study – 6/30/17

Westwood is required to update the valuation of the liability every other year. The most recent valuation was completed in early 2018 for the period ending 6/30/17. The full report is available on the Town's website.

	6/30/13	6/30/15	6/30/17
Discount Rate		7.75%	7.25%
Unfunded Actuarial Liability	\$55.9M	\$35.6M	\$39.1M
Funded Ratio		4.6%	11.4%

As shown, there has been significant progress made on the unfunded liability. This is due to the actions taken by the Town over the last few years including:

- Transition to the State GIC health insurance.
- Elimination of Medi B payment.
- Investment of trust funds with State Prit program.
- Using health care savings to provide for base \$1.35M in annual appropriation within the budget:
  - \$700K from transition to GIC in FY16.
  - \$400K from change in health plans in FY13.

The \$39M liability is comprised as follows:

Schools		\$23.8M
Public Safety		\$8.8M
DPW/Gen Government/Other		\$6.5M
<b>Total</b>	100	<b>\$39.1M</b>

## Other Post Employment Benefit Costs (OPEB)

The OPEB liability needs to be addressed on both the revenue and expense sides. It is only through a combination of efforts on both sides that the Town will be able to address this long term liability.

### Funding

- The effort to fund started in FY11, with a \$20K budget item. The \$20K was funded by the exact amount another fixed cost line item, social security, was decreasing. In the FY12 budget, we continued, within the fixed costs budget, to fund the OPEB obligation with \$26K allocation.
- In FY13, we continued the funding within the fixed cost allocation at \$38K. In addition, in FY13 significant savings from changes to the health care benefits provided for a \$435K annual contribution to the OPEB liability.
- In FY14, funding continued with a \$68K appropriation from savings in the fixed costs budget and the annual health care savings costs of \$435K.
- In FY15, a \$550K annual appropriation built into the budget continued the funding program.
- The FY16 appropriation of \$650K was supplemented at the Fall 2015 Town Meeting with the savings from the GIC conversion, calculated at \$700K, bringing the new annual appropriation to \$1.35M.
- The \$1.35M appropriation will be increased incrementally by approximately \$25K - \$40K per year.
- The FY18 appropriation was \$1.39M, FY19 was \$1.415M, and the planned appropriation for FY20 is \$1,440,000.

### Benefits/Expense

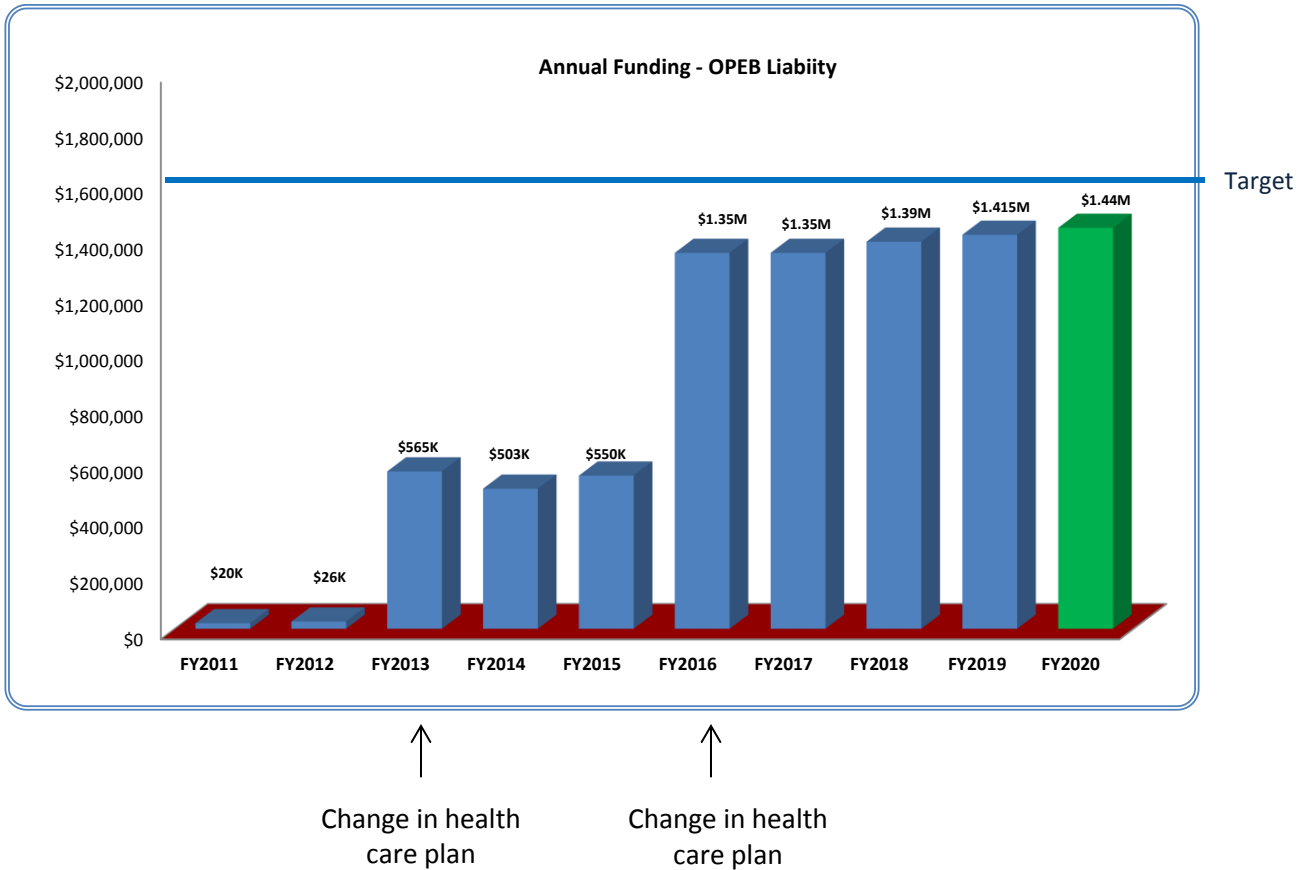
- The liability should also be addressed by making changes on the benefit/expense side.
- In FY14, the Selectmen eliminated the 50% Medicare B premium payment for all new retirees as of 7/1/2014. This action reduced the full liability by 10% or \$5M and reduces the annual funding requirement by \$400K or 25%.
- In FY15, the Board of Selectmen approved the transition of the Town's health insurance to the State Group Insurance Commission (GIC). This transition resulted in significant savings for health insurance costs for both the employees and the Town. The full amount of the annual savings was added at the Fall 2015 Town Meeting to the annual OPEB appropriation.
- The health care cost savings will also help reduce the overall OPEB liability.
- Efforts should continue on the expense side to contain costs and reduce the liability.

### Investment of Funds

- In FY15, the Town Treasurer, with approval from the Board of Selectmen, transferred funding in the OPEB Trust to the State PRIM program for OPEB funds, allowing the funds to earn a greater investment return. PRIM currently invests over \$60 billion of State and municipal retiree funds and \$600M of OPEB funds. The investments match the long term nature of these funds.
- The balance in the OPEB trust fund is \$8.3M as of 12/31/18.

# OPEB Liability – FY20 Funding

- The Town transitioned its health insurance program to the GIC effective July 1, 2015, and has been able to build the OPEB appropriation into the ongoing annual budget, through savings in health care costs. The appropriation now increases by approximately \$25,000 a year. The FY20 funding will be \$1,440,000.



- The current balance in the OPEB trust fund account as of 12/18 is \$8.3M.



# Pension System

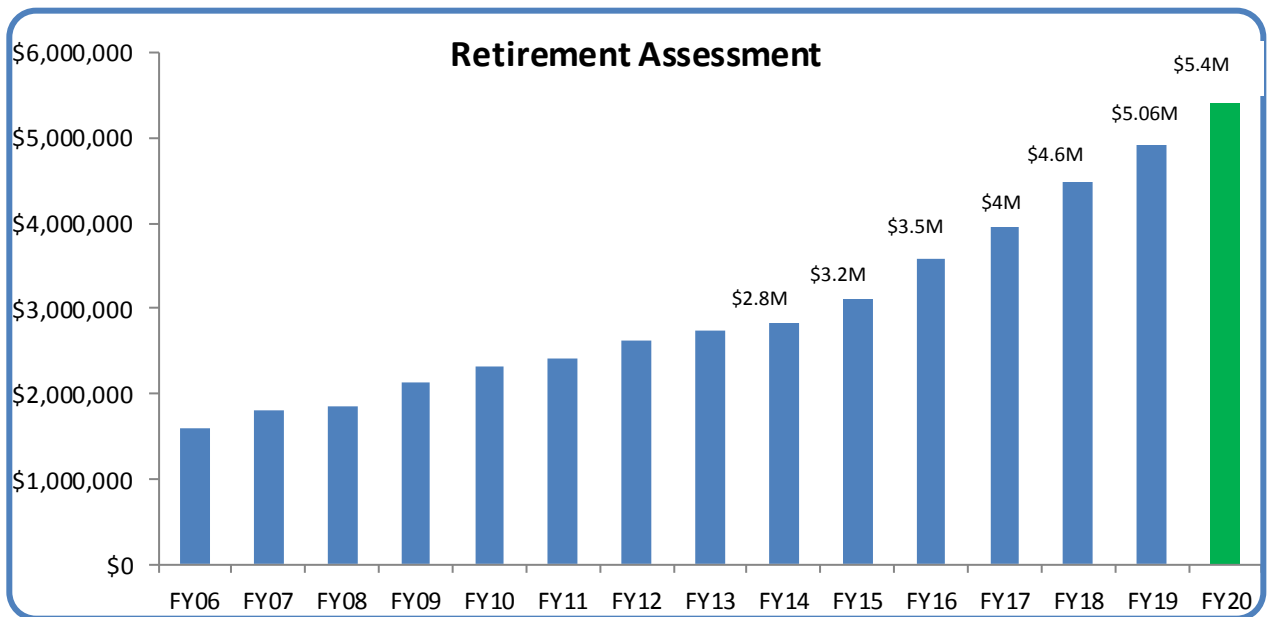
## Teachers:

- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB FY18 (\$9.9M), FY17 (\$9.3M), FY16 (\$6.78M), FY15 (\$4.4M).

## Non teaching staff:

Westwood is part of Norfolk County Pension System:

- All non-teacher staff working 20 hours per week are required to join the system.
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- Town is charged annual assessment, which is appropriated at Town Meeting.
- Norfolk County Pension System overseen by State Public Employee Retirement Commission.
- Pension System is required to be fully funded by 2031.
- The System is currently funded at 62%.
- Westwood is approximately 7% of overall Norfolk system.



- The Town is required to annually appropriate sufficient funds to cover the annual assessment of the Norfolk County Retirement System, which covers the ongoing cost, the unfunded pension liability for all current employees, and current administration costs.
- The annual assessment from Norfolk County includes an appropriation towards the unfunded liability, approximately 70% of the annual assessment is for the unfunded liability.

## Organization/Role/Responsibilities

- Established by Board of Selectmen in 2003
- Comprised of representatives from the following Boards and Committees:

Board of Selectmen	Tax Collector
School Committee	Town Treasurer
Board of Assessors	Town Administrator
Finance and Warrant Commission	Town Finance Director
Planning Board	School Superintendent
	Two at-large community representatives

## Some of the long term issues that the LRFP considers include:

- Five year projections of revenue and expenditures
- Establishment and funding of reserve accounts
- Capital budgeting and planning policy
- Debt management
- Financial Policies
- Senior Tax Relief
- Protection of credit rating
- Health insurance/benefit costs
- Adherence to financial policies
- Impact – residential/commercial tax rates
- OPEB (post employment benefits other than pensions)

## Some recent areas of review and revision:

- Financial Policies and current status.
- Review of debt schedules and ability of issuing new debt to replace debt drop off.
- McKinney-Vento School homeless issue and Town wide response.
- Use of University Station revenue.
- Future school facility needs study.
- OPEB – funding source within budgeting funds.
- Meals tax – set up of separate account and use.
- Review of senior tax relief options.
- Major capital projects

## Westwood Financial Policies

- Westwood's *Financial Policies* were originally adopted in 2004 and were revised in 2014.
  - The Town of Westwood has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The Board of Selectmen has set forth the financial objectives and policies in the *Financial Policies* document intended to establish guidelines for the continued financial strength and stability of the Town of Westwood.
- The *Policies* can be viewed in the finance section of the Town's web site at: [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).
- The current status of the *Policies* can be seen on the following pages.

# Financial Policies Status Update September 2018

	Target	Actual	Comments	Target Status	Comparison to Previous Year
<b>B. 2. Operating Reserve Fund</b> – shall be .5% of total general fund operating budget, net of debt service. Per new policy.	\$400,874 .5%	FY19 Budget \$400,000	At target. This target was recently revised. \$400,000 is comfortable budget.	✓	Continued to Meet Target
<b>B. 3. Free Cash</b> – shall maintain at 4% of general fund operating budget, net of debt service.	\$3,206,993 4%	\$5,854,683 6.8%	Actual is at goal. Full amount <u>before</u> use of any free cash. This allows us to utilize standard free cash amount for FY20 budget and still meet target. FY18 unused was \$1.9M which is below target.	X	Continued Improvement
<b>D. 3. Reserve accounts</b> – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$3,426,177  Total 8% or \$6,852,354	Stabilization 3.6% \$3,118,670  Total 10.5% or \$8,973,357	Stabilization approximately \$307K short of target.  Total is over target. This would be <u>before</u> use of free cash. Allows for standard use of free cash, and then remain at target.	✓	Stable On Track With Target
<b>D.4 Annual OPEB appropriation</b> – the Town will appropriate no less than \$550,000 per year to the OPEB Liability Trust Fund.	\$550,000	\$1,415,000	FY19 budget includes \$1,415,000 appropriation. Above minimum target and on track with required funding.	✓	Significant Improvement Target to be Revised
<b>E. 4. General fund nonexempt debt service</b> should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$6,852,354	3.8% \$3,281,115	Target is met. Non exempt debt service is at approximately ½ of maximum target.	✓	Continued Below Target
<b>E. 4. Total General fund exempt and nonexempt debt</b> should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$10,278,532	7.2% \$6,137,978	Target is met. Total debt is well below target.	✓	Continue to Meet Target
<b>F. 5. Investment in capital stock</b> – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$2,405,244 3%	\$1,753,900 2.2%	Actual is approximately \$651K short of target. Actual at 73% of target. Base capital has been increased incrementally from \$823K to \$1,753,900. In each of the last 3 years, we have added an additional \$700-900K of capital above the base.	Not Fully Met	Continued Improvement with Additional Capital
<b>G. 5. Maintain sewer retained earnings</b> – will maintain 10% of sewer fund revenues.	\$511,807 10%	\$2,877,966 56%	Actual is well above target, due to new commercial connect fees to be used for capital maintenance of system.	✓	Well Above Target

# Financial Policies Status Update September 2018

Other Policies	Comments	Target Status	Comparison to Previous Year
<b>B.1. General Fund</b> – Annual budget should be prepared covering operating expenditures with current operating revenue, not non-recurring revenue sources.	No Free Cash used for operating budget.	✓	Target has been met consistently
<b>D.3. Reserves</b> – Town will strive to make annual appropriation to the Stabilization Fund	\$100,000 appropriation to stabilization reserve at 2018 Annual Town Meeting, funded by free cash. Continued in FY20 budget plan.  Current balance in stabilization account is \$3.1M	✓	Target has been met consistently
<b>D.4. OPEB</b> – Town will strive to move towards fully funding ARC (Annual Required Contribution).	\$1,415,000 appropriated to OPEB reserve at 2018 Annual Town Meeting, within budget funds. This is currently on target with required annual payment (ARC).  OPEB trust account now has a balance of \$8.5M.	✓	Greatly Improved On Target with ARC from Current Valuation
<b>F.2. Capital Planning</b> – Town will develop a multi-year plan for capital improvements.	Produced 5-year Capital Improvement Plan document; will continue to improve document and produce on an annual basis.	✓	Same

## What Do Those Financial Terms Really Mean?

<b>Abatement:</b>	A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.
<b>Appropriation:</b>	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Only a vote of town meeting or the school committee can authorize money appropriated for one purpose to be used for another. Any amount appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus.
<b>Assessed valuation:</b>	The value placed on a particular property by the local Board of Assessors for the purpose of apportioning the town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue, no less frequently than once every three years.
<b>Audit:</b>	Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside certified public accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.
<b>Balance sheet:</b>	A statement that discloses the assets, liabilities, reserves and equities of a fund or government unit at a specified date.
<b>Budget:</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the town meeting) or final (the plan approved by that body).
<b>Capital budget:</b>	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
<b>Cherry sheet:</b>	An annual statement received from the Massachusetts Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts and estimated state and county government charges payable to the state. The actual receipts and charges may vary from the estimates.
<b>Classification:</b>	The division of the real estate tax by the selectmen into one rate for residences, another rate for business, and another rate for open space.
<b>Debt service:</b>	Payment of interest and principal related to long-term debt.
<b>Encumbrance:</b>	Obligations such as purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.
<b>Enterprise fund:</b>	A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service primarily through user charges.

## What Do Those Financial Terms Really Mean?

<b>Expenditure:</b>	The spending of money by the town for the programs or projects within the approved budget.
<b>Fiscal year:</b>	A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends: FY2000 is the fiscal year that ends June 30, 2000.
<b>Free cash:</b>	Now referred to as "undesignated fund balance." Certified each July 1 by the state, this is the portion of fund balance available for appropriation. It is not cash, but rather is approximately the total of cash and receivables less current liabilities and earmarked reserves, reduced also by reserves for uncollected taxes.
<b>Fund:</b>	An accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.
<b>General fund:</b>	The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.
<b>Overlay:</b>	The amount raised in excess of appropriations and other charges. It is used to cover abatements and exemptions granted locally or on appeal.
<b>Override:</b>	A vote to increase the amount of property tax revenue that may be raised over the levy limit.
<b>Personal services:</b>	The cost of salaries, wages and related employment benefits.
<b>Property tax levy:</b>	The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation, for example: <i>House value:</i> \$200,000 <i>Tax rate:</i> \$10 (which means \$10 per thousand) <i>Levy:</i> \$10 multiplied by \$200,000 and divided by \$1,000 <i>Result:</i> \$2,000
<b>Reserve fund:</b>	This is a reserve account established by vote at annual town meeting for the purpose of funding any unforeseen and extraordinary expenses that occur during the fiscal year. Funds are transferred to individual departments only upon recommendation of the Finance Commission.
<b>Revolving fund:</b>	Funds that may be used without appropriation and that are established for special uses. Fees, as for recreation, may be paid into a revolving fund. Revolving funds are established by state law or town bylaw.
<b>Tax levy:</b>	Total amount of dollars assessed in property taxes imposed by the Town each fiscal year.
<b>Undesignated fund balance or surplus revenue account:</b>	The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to the stock holders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)
<b>Warrant:</b>	A list of items to be voted on at Town Meeting.

## *Information about your Fiscal Year 2019 Real Estate Tax Bill*

This insert is intended to provide you with some information about your enclosed tax bill. The following questions are most commonly asked by residents about their tax bills.

### *Did overall property value in Westwood change from FY18 to FY19?*

Yes. FY19 is a full revaluation year, with all properties being revalued. The value of all real estate in Town increased by 6.6%, with residential value increasing 5.5 % and commercial value increasing 12.3%.

### *Did my individual home value change?*

Yes. All of the residential homes in Town had a change in value for FY19. Values are required to be updated annually to reflect market conditions and sales activity. As always, values also change due to home renovation or improvements.

Approximately 60% of homes had a value increase in the range of 3% to 8%, with the median home value increasing to \$634,000. Approximately 6% of homes experienced a decrease in value.

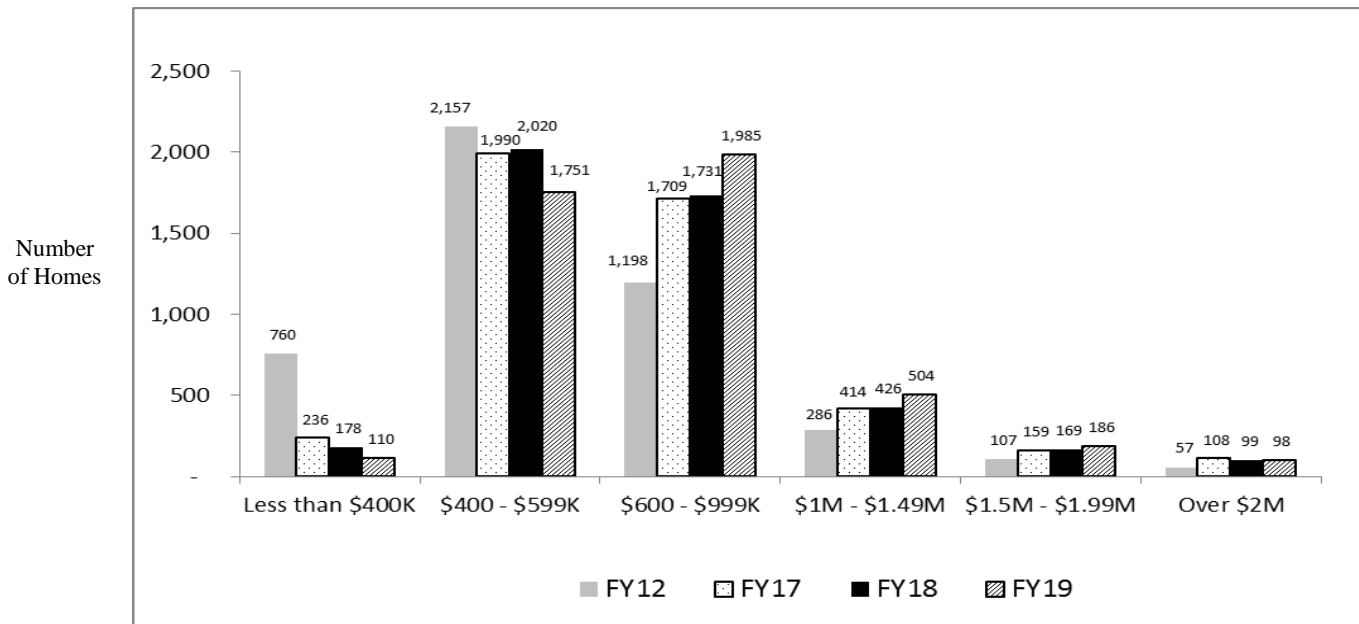
A report listing all home values for FY18 and FY19 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us). From the Home page, select “Residents”. Click the link for “Tax Rates and Property Assessments”. It is important to remember that state tax law dictates that your FY19 tax bill is based on the assessed value of your home as of **January 1, 2018** based on home sales that occurred during calendar year **2017**.

If you notice any data errors when viewing the on-line Assessors’ database, please contact the Assessors’ Office. The Board of Assessors is committed to ensuring that each property is fairly and accurately assessed.

### *What is the range of home values in Westwood?*

Range of Residential Property Values

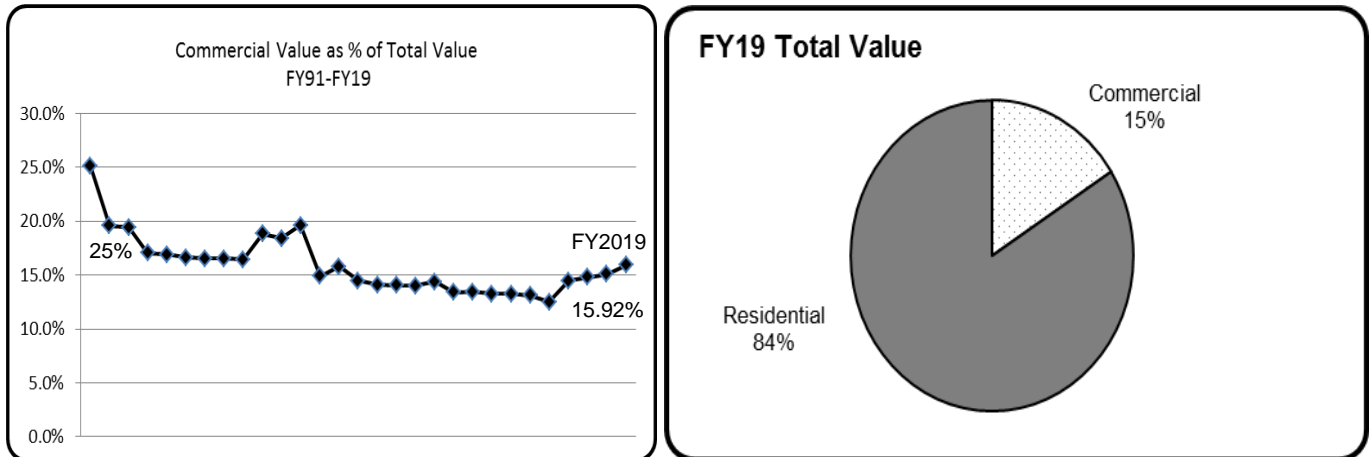
Home Values by Category  
FY12 – FY19





***Did commercial property increase in value for FY19?***

Yes. The total commercial property saw an overall increase in value of approximately \$79 million or 12%. It is important to remember that state tax law looks at the value of new construction as of June 30, 2018. This increase in value came from the revaluation process, as well as new commercial development, including the new hotel and restaurants at University Station.



In FY19, commercial properties are 15% of the Town’s total value, but will pay 26.7% of total taxes.

***Does the commercial property pay a higher tax rate than residential?***

Yes. The Town has a split tax rate, charging commercial property a higher rate than residential. The Board of Selectmen, in consultation with the Board of Assessors, voted to set the FY19 shift factor, which sets the different rates, at 1.68.

In FY19, commercial property, while only representing 15% of the Town's value, will pay 26.7% of the total taxes, an increase from 25.7% in FY18.

***Does the higher commercial rate help my residential tax bill?***

Yes. Without this higher commercial split rate, the average tax bill would increase an additional 15% or \$1,370. This is a significant savings to the average residential tax bill.

***What is the change in real estate tax rates for FY19?***

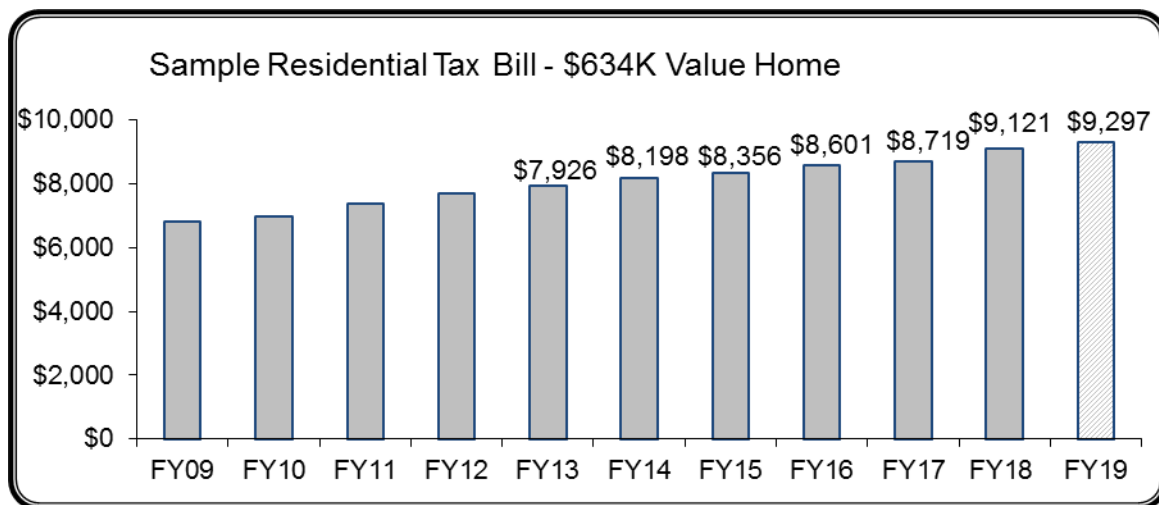
The FY19 tax rates per \$1,000 of valuation are as follows:

<b>Tax Rate</b>	<b>FY18</b>	<b>FY19</b>	<b>Rate Change FY18 to FY19</b>	<b>% Change in Rate FY18 to FY19</b>
Residential	\$15.09	\$14.65	-\$0.44	-2.9%
Commercial	\$29.30	\$28.24	-\$1.06	-3.6%

**What happened to my individual tax bill?**

The tax rate on your bill is based upon the value of the residential and commercial property in the Town and the amount of money that was voted to be spent at the May 2018 Town Meeting. It also includes debt currently approved outside of Proposition 2 ½. This tax rate is then multiplied by the value of your house to arrive at your new tax amount.

Proposition 2 ½ places limits on the total amount of taxes that can be raised by a city or town. It does not apply to an individual tax bill. While the total taxes collected by the Town including new growth increased by 4%, each individual tax bill is determined by the change in the tax rate and the change in valuation for that particular parcel.



*This sample home has a tax increase of \$176, or 2% from FY18 to FY19 and has a 5% increase in assessed value from FY18 to FY19.*

**Sampling of Individual Home Values/Tax Bills**

Home Value			Tax Bill		
FY18	FY19	% Change	FY18	FY19	% Change
\$ 1,842,850	\$1,843,000	0%	\$ 27,809	\$27,000	-2.9%
\$ 1,168,700	\$1,213,250	3.8%	\$ 17,636	\$17,774	.8%
\$ 950,850	\$1,032,800	8.6%	\$14,348	\$15,131	5.5%
\$ 811,850	\$875,600	7.9%	\$ 12,251	\$12,828	4.7%
\$ 714,900	\$745,550	4.3%	\$ 10,788	\$10,922	1.2%
\$ 597,800	633,950	6.0%	\$ 9,021	\$9,287	3.0%
\$ 522,950	566,600	8.3%	\$ 7,891	\$8,301	5.2%

***What debt outside Proposition 2 ½ is included in this bill?***

There are two components to the total taxes collected by the Town: 1) the general tax levy, and 2) the exempt debt, which is the principal and interest costs for the debt approved outside the limits of Proposition 2 ½.

The FY19 tax levy includes principal and interest payments that the Town will be making for the Proposition 2 ½ debt exclusion projects listed below. All other debt projects approved outside of Proposition 2 ½ have been completed, meaning the bond has been fully repaid and the cost removed from the tax levy.

<b>Project/Bond Issued</b>	<b>Fiscal Year Debt Will Be Completed</b>	<b>FY19 Debt Payments</b>	<b><u>Net Amount of Debt in FY19 Levy</u></b>
High School Construction - \$39.2 million	2023	16 <sup>th</sup> of 20	\$746,012
Library Construction - \$9.3 million	2031	8 <sup>th</sup> of 20	\$683,493

All other Town debt is being funded within Proposition 2 ½.

***Were Steps Taken to Address Residential Tax Relief?***

Yes. The Board of Selectmen proposed and Town Meeting approved several measures to continue efforts to try to mitigate the increase in the residential tax bill. These measures include:

- Striving to keep all operating and capital budgets within Proposition 2 ½.
- Not utilizing the entire available tax levy (approximately \$1.1 million) permitted by state law for FY19. This continues a tax relief measure as done in the previous year.
- Maintaining beneficial commercial/residential split tax rate.