



Westwood Select Board Message to Residents

Dear Westwood Residents:

The Select Board wants to thank everyone for doing your part to flatten the curve as we all deal with the public health crisis. The Town continues to work with federal, state and local officials to reopen the town in a safe and strategic manner, as we do not want to alter the results we've seen due to the hard work by so many. We also want to thank our town employees who continue to work during this pandemic and have found new ways to provide our essential services as we all work towards a new normal.

In addition to the dealing with the public health crisis, the town continues to work on its day-to-day operations including our Annual Town Election scheduled for Tuesday, June 2, 2020 and our Annual Town Meeting, which is scheduled for Monday, June 8, 2020.

The Town's quorum requirement to conduct business at our Annual Town Meeting is 175 registered voters. The Massachusetts Legislature is working on a bill that could reduce the quorum for Open Town Meetings throughout the Commonwealth and the type of Warrant Articles that can be taken up at an Open Town Meeting, while maintaining social distancing and other health guidelines for all attendees. If the legislation is not passed or is delayed, the town is poised to ask a Superior Court Judge to order a reduction in the quorum, as well as reducing the articles to be considered consistent with the previously mentioned legislation. As we prepare for the printing of this Warrant book to be sent to each Westwood household, both paths are still pending.

This letter is to inform residents if the pending legislation passes or we go into court and are successful in reducing the quorum for our Open Town Meeting, it will also reduce the Warrant to only the financial articles. The remaining articles would be removed and may be placed on a Warrant for a future Special Town and/or a future Annual Town Meeting(s).

In the event the legislation does not pass, the Select Board, in consultation with other Town Officials, will review our options and determine how best to move forward with the town's business.

We realize we are dealing with unprecedented times and, as a result, need to find different ways to perform the Town's business. A Code Red Call will be made by the Town Administrator, notifying the residents of the plan for Annual Town Meeting.

Again, the Select Board thanks our fellow residents for your support and continued efforts to help flatten the curve.

Thank you and stay safe,

Nancy C. Hyde, Chair
Michael F. Walsh, Clerk
John M. Hickey, Third Member

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Article No.	Article Description	Sponsor
1	Supplemental Appropriation FY20	Select Board
2	Supplemental Appropriation FY20	Select Board
3	FY21 Operating Budget	Select Board
4	Appropriation (\$1,304,400) – Municipal Capital Improvements	Select Board
5	Appropriation (\$1,017,000) – School Capital Improvements	Select Board
6	Appropriation (\$765,000) – Sewer Capital Improvements	Select Board
7	Appropriation (\$64,720) – Additional Capital Improvements <ul style="list-style-type: none"> • Ambulance Equipment 	Select Board
8	Appropriation (\$1,062,500) – Additional Capital Improvements <ul style="list-style-type: none"> • Town and School Projects 	Select Board
9	Appropriation (\$1,050,000)- Additional Capital Improvements <ul style="list-style-type: none"> • Town Wide Recreation Projects 	Select Board
10	Appropriation (\$325,000)- Additional Capital Improvements <ul style="list-style-type: none"> • Equipment Borrowing Article 	Select Board
11	Appropriation (\$125,000) – Stabilization Fund FY21	Select Board
12	Appropriation (\$1,465,000) – OPEB Liability Trust Fund – FY21	Select Board
13	Road Improvement Bond – Pavement Preservation, Sidewalk Enhancements and Crosswalk Safety Improvements (\$4,650,000)	Select Board
14	Street Acceptance- Cranston Avenue	Select Board
15	Non-Binding Resolution Regarding Net Zero Energy for School and Municipal Building Construction	Select Board/WEAC
16	Article to accept Municipal ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field shown (Lot 8)	Select Board
17	Article to accept Municipal ownership of a portion of the former Westwood Lodge property shown (Lot 1) and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities	Select Board
18	Zoning Amendment Related to the Renting of Rooms for Residential Properties	Planning Board
19	Zoning Amendment Related to Prohibitive Uses	Planning Board
20	Zoning Amendment Relative to Fire Arms/Explosive Sales and Services	Planning Board
21	Article 97- Morrison Park and Field	Select Board
22	Zoning Amendment Relative to Medical Uses	Select Board



Finance and Warrant Commission –
2019/2020 Membership

Terms Expiring in 2020:

Cynthia Buckley
Barbara Delisle
Angeila Hughes
Howard Messing
Christopher Poreda

Terms Expiring in 2021:

Lauren FitzPatrick
George Hertz
Peter Lentz
Dianne McCarthy
Michael Powers

Terms Expiring in 2022:

William C. Bruce Jr.
James Ferraro
Peter Ittig
Caitlyn Jurczak
Thomas Kilgariff

Jane O'Donnell, Administrator

A MESSAGE TO RESIDENTS FROM FINCOM CHAIR BARBARA DELISLE

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 vote results. 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.

Before I go on to describe our procedures and offer my thanks, I need to address the extraordinary times in which we live. Between our first Public Hearing on March 2nd and our second Public Hearing on March 23 we had to deal with unprecedented restrictions on public gatherings, social distancing recommendations as well as public building closures and a shutdown of non-essential businesses, all due to the COVID-19 pandemic. A crucial element for the Town to operate is an approved budget, and therefore FinCom's work on the articles before us were essential. Thankfully we live in an age of technology where things like remote access are even possible. But we would not have been able to have a successful Public Hearing if it had not been for the leadership of Town Administrator Chris Coleman and Town Counsel Patrick Ahearn who provided the direction and legal guidance to make this happen. And there needs to be an incredible amount of thanks to Melinda Garfield and Connor Lynch of the Westwood Media Center. They provide Westwood with professionalism and transparency, and their early adoption of Zoom was essential.

It is our duty to study the financial affairs, budgets, 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, Finance Director 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 appointed by the Town Moderator, 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.

The work on developing these budgets began in the fall of 2019, long before coronavirus had ever been heard of. Since then we have closed the schools' for the remainder of the academic year, we have deferred property taxes, non-essential businesses have closed, restaurants have shifted to no-contact pickups, some construction has slowed down or stopped, the Islington Fire Station has required deep cleaning, first responders go out to calls assuming that there are coronavirus infections, many town services have been stopped or gone virtual, income tax returns deadlines have been put off, and many people are facing furloughs or unemployment. There is no doubt that the economic impact will be felt in Westwood. However, it is too early to quantify it. We are fortunate to be a AAA rated municipality with financial resources to help us through. We will have a Town Meeting, which at this time is scheduled for June 8. How that will be achieved safely is yet to be finalized as restrictions are in a state of flux and further information will be forthcoming.

On behalf of FinCom I would like to again thank and acknowledge the dedicated staff in Westwood Administration. Former Town Administrator Mike Jaillet, new Town Administrator Chris Coleman, 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, Director of Business and Finance Lemma Jn-Baptiste, Town Counsel Patrick Ahearn, and all the department heads who have regularly appeared before FinCom to assist us with our inquiry and we thank all our many employees for their assistance and their dedication to Westwood.

I wish to thank the chairs of the FinCom subcommittees, Diane McCarthy (Education), Howard Messing (Municipal), Jim Ferraro and Lauren Fitzpatrick (Community and Economic Development), as well as my Vice Chair, Peter Lentz; for their leadership and undertaking substantial work. I would like to recognize and thank all members of FinCom for their serious dedication to their duties to the Town this season. The thoughtfulness and consideration that has gone into their work this year has been appreciated.

Finally, and definitely not least, a very 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 among the FinCom, the Town and residents. This year she outdid herself with the added complications of a virtual hearing. Her "can do" attitude kept us going throughout. She is the glue that holds FinCom together and I know I could not have completed this year without her. You are the best Jane!

So please join us on June 8th for the 2020 Westwood Town Meeting to discuss and vote on the important issues pertaining to the Town

Kind Regards,

Barbara Helgeson Delisle, Chair

MUNICIPAL SUBCOMMITTEE REPORT 2020

HOWARD MESSING – CHAIR, TOM KILGARRIFF - VICE CHAIR

CINDY BUCKLEY, CAITLYN JURCZAK, ANGEILA HUGHES

Municipal Budget Overview

The municipal budget for fiscal year 2021 (“FY21”) includes the staffing and operational needs for the Police, Fire, Public Works, General Government, Library and Recreation. 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 FY21 municipal operating budget of \$21,653,795 is a 3.57% increase from the FY20 budget of \$20,908,040. The breakdown of spending by department is shown below:

<u>Function</u>	<u>Amount</u>	<u>% of Muni Budget</u>
Public Safety (Fire & Police)	\$9,761,695	45%
Department of Public Works	\$4,389,680	20%
Library, Recreation	\$1,999,035	9%
General Government	\$2,885,209	13%
Community and Economic Development	\$1,195,730	6%
Human Services	\$844,081	4%
<u>Other*</u>	<u>\$578,365</u>	<u>3%</u>
Total	\$21,653,795	100%

* hardware/software maintenance and communication systems

The budget is overwhelmingly salary driven since as a percent of budget, salaries are 78% of the total for FY21 as compared to 73% in FY20. The increase is driven by COLA/Step increases as no significant expansion of the town staff is contemplated. Currently, there are 222 people employed by the town (178 full time and 44 part-time).

On the non-salary side of the ledger, the biggest increase is associated with building maintenance, inspections, and costs related to stormwater regulations.

Fixed costs related to employee benefits, are expected to increase by approximately 7% in FY21. The costs related to municipal employees are approximately 40% 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 9%.

New growth tax revenue from University Station has totaled close to \$6M since FY15. As that project has matured, the need for increased services there has slowed (of note neither the police nor fire departments are contemplating any increase in staffing this year). In addition, there are future opportunities for new tax revenue through additional build-out in that area. Overall the development of University Station is considered quite favorable for the town.

Public Safety – Fire Department

- **FY21 proposed budget \$4.94 million; 3.6% increase from prior year**
 - Projected increase of 2.1% in operating expenses and 3.7% increase in salaries
 - Budget increases reflect contractual changes, changes in apparatus maintenance program, new technology improvements, and updates to the firefighter training curriculum
 - Full time staff has increased from 35 FTE in 2015 to 45 FTE in FY21.
- **Continued progress on recent priorities**
 - Increases in hiring & training have increased the department’s ability to respond to multiple simultaneous calls
 - Hired and trained 7 new Firefighter Paramedics in FY20
 - Several members of the department received Associate and Bachelor degrees in Fire Science or related fields

- Peak level staffing should reduce need for staff recalls and overtime expense
- “Adopt a Hydrant” still has a long way to go – using social media to increase exposure of the program
- Station 1 needs replacing
- **Impact of University Station on the Fire Department has stabilized for now**
 - Total EMS and Fire Incident Runs dropped 8% in FY19 from FY18 (3,404 to 3,141)
 - EMS calls increased 3% from FY18 to FY19; all other FD calls decreased 15% from FY18 to FY19
 - May see further spikes in Incident Runs with more buildings added to University Station; a more permanent plateau is expected when building is complete
- **Capital Investment**
 - Funded through Municipal Capital Plan:
 - Replace Engine (2) lease payment 4 of 5 (\$226.4k)
 - Turnout gear purchase and replacement (\$44k)
 - Radio upgrade and replacement (\$26k)
 - Shift command vehicle (\$63k)
 - Swap Body truck town match (\$20k)
 - Funded with Ambulance Receipts
 - Rescue Equipment (\$18.7k)
 - SCBA Upgrade & Replacement (\$46k)

Public Safety – Police Department

- **Prior Year Accomplishments**
 - Successful recruitment: although not as successful as we would have liked, emphasize diversity in hiring
 - Maintained high visibility
 - Modernized in-vehicle systems
 - Partnership with Westwood Schools using full-time School Resource Office
 - Continued training for “Active Shooter” and similar incidents
- **Next Year Service Plan**
 - Begin working towards statewide accreditations
 - 100% hybrid administrative fleet
 - Begin usage of hybrid patrol vehicles (Tesla next?)
 - Strengthen regional relationships
 - Targeted community policing
 - Fill anticipated vacancies (our officers are in demand)
- **FY21 proposed budget \$4.7 million; 2.3% increase from prior year**
 - Very modest increase from prior year
 - Number of overall staff (46) to remain unchanged from FY20 to FY21
 - Note that the 9-member dispatch staff included in the PD budget also field Fire Department and ambulance calls
 - Overtime forecast level, reflecting better forecasting than in the past
 - Increase of 6% in operating costs forecasted (operating costs about 10% of police budget)
- **FY21 Capital - \$317,000**
 - Replacement of Vehicles
 - Police, Fire & EMS Radio Infrastructure
 - Police Equipment

Department of Public Works (DPW and Sewer)

- **FY20 Key Accomplishments**
 - Route 109 Sidewalk Enhancements
 - Design of Clapboardtree and Winter Street Intersection
 - Paving Projects
 - Crofts Regis
 - Parker/Dean Neighborhood
 - Mayfair Drive
 - Wildwood Road
 - Cemetery
 - New rules and regs
 - Irrigation at Columbarium
 - Entranceway enhancements
 - Sewer
 - SCADA System Upgrade
- **Sewer**
 - MRWA Assessment is \$3,254,117 (an increase of 4% over FY20)

- **DPW FY21 Proposed Budget**
 - Overall Budget Increase of 4.9% to \$4,389,680
 - Staffing level
 - Custodial and Electricity Costs on new Police and Fire Stations rising
 - Snow & Ice level funded at \$450,000 in budget
 - Solid Waste & Recycling continues to rise
 - Extensive efforts made on energy savings
 - No Town Engineer, service provided by Consulting Firm
- **FY21 Capital**
 - One Ton Dump Truck
 - Tractor Machine
 - Improvements for Maintenance and Energy
 - Sewer (\$765,000) mostly for Pump Station Facility Program

Culture (Library) and Recreation

- **Library**
 - FY21 proposed budget \$1.48 million; 3.8% increase over last year (\$1.43mil)
 - Salaries are increasing over all by 4.77%, including increased cost of the first full year of the new Teen Librarian
 - Largest expenses continue to be for Library Materials (books, audio-visual, periodicals) to maintain accreditation and remain part of the Minuteman Library Network 15%
 - Seeing an increase in Downloadable Material which contributes to lower door count (-1%)
 - Capital requests include Patron/Staff End User Technology and two new self-service check-out terminals.
 - Library continues work to be the center of the Community
 - Library evolves as the needs of the Community change, as more Middle Schoolers are utilizing the library, we added a Teen Library.
 - 5 years of high traffic and wear and tear mean upholstery needs to be replaced, technology failures in teen room
- **Recreation**
 - FY21 proposed budget \$488,274; a 1.6% decrease from last year, mainly due to turnover resulting in lower step levels for new staff
 - Minimum wage increased again from \$12/hr to \$12.50, but with lower salaries at senior staff levels, programs fees will not increase, for the first time in two years.
 - Robust revolving fund continues to allow for reinvestment in recreation equipment and programming.
 - \$1,050,000 Capital Improvement request
 - \$750,000 for design and construction of fields
 - Additional Capital requests include Pool Deck Surfacing Replacement (\$200,00) Pool Drainage and Refurbishment (\$75,000) and field maintenance (\$25,000)

General Government

- **FY21 Proposed Budget**
 - Increase of 4.2% from FY20 to \$2,885,209. General Government includes departments such as Select Board, Finance, Assessors, Treasurer, Legal, Personnel, Clerk, IT, Conservation Commission and Human Resources.
 - Biggest increases are in software licensing, legal costs
- **Prior Years Accomplishments**
 - Successful elections, including implementation of early voting
 - Implementation of online permitting process resulting in improved service and ease of applications
 - Continued permit of new construction in University Station
 - Completion and state approval of Housing Production Plan
 - Ongoing update of Comprehensive Plan
- **Next Year Goals**
 - Completion of Wentworth Hall municipal facility in Islington Center
 - Continued security assessment of municipal facilities and implementation of recommended enhancement
 - Continued efforts on town's affordable housing efforts

Conclusion

The FY21 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. Highly engaged and organized department leaders were very helpful to our understanding their respective budget requests, accomplishments and goals. All departments are continuing to use objective measurements (data and metrics) to evaluate performance and to identify opportunities. FY21 Budget requests seem appropriate given their respective charters and evolving town need. The Municipal Subcommittee of the Finance Commission endorses the requested budget.

EDUCATION SUBCOMMITTEE REPORT - 2020

DIANNE MCCARTHY – CHAIR, CHRIS POREDA – MEMBER, MIKE POWERS - MEMBER

For FY 2021 the Westwood School Department proposes a budget that represents a modest increase of 3.6% over the approved FY2020 budget. Within the total \$48,187,500 proposed operating budget for the schools, \$42,089,531 represents the budget for school personnel, \$1,058,367 for Westwood’s Special Education, and \$1,017,000 for school capital improvements.

The proposed budget is 3.6% higher than the approved FY2020 budget. In recent years, Westwood has enjoyed the ability to modestly increase its school budget and the proposed FY2021 budget continues that trend. The School Department feels, and the School Committee agrees, that these increases in total dollars are necessary to maintain our level of excellence while simultaneously addressing the school’s priorities for the future. This allows Westwood to maintain our enviable standing among the communities with which Westwood is commonly compared.

The School Department projects that the total school enrollment will remain relatively flat for FY2021, though enrollment in the elementary grades will continue its upward trend while the middle and high school total enrollment will continue its downward trend. From a personnel standpoint, therefore, the School Department proposes only small changes in teacher positions. Although the proposal calls for a 4.5% increase in salaries, further analysis of that number reveals that the increase is partially due to two factors unique to FY2021. First, the School Department will move 1.5FTE from a contract basis to an employee status. These positions support the Special Education program and moving the positions to salaried will allow the School Department to attain more efficient delivery of services at the same cost, as well as increasing flexibility as how these resources are used. Second, the School Department has changed the way it accounts for salary increases due to teachers’ advancement toward higher academic degrees. Due to a change in the contract with the teachers, the School Department will now start accounting for those increases in advance instead of always in arrears as has been past practice. Accordingly, for FY2021 the budget reflects both the increases from past advancements and increases planned for the next year. The actual increase will take effect only upon presentation of academic credentials of achievement. After considering those two factors that affect only the FY2021 budget, the true increase in salaries is 3.8% over FY 2020.

Special Education. Westwood has a strong value of educating students to the extent possible in our community. Less than 1% of Westwood students are educated in out-of-district placements, while almost 17% of our students receive some type of special education services. The School Department has identified four trends in Special Education that this budget addresses:

- preschool aged students with significant, often complex, special education needs
- therapeutic programming, particularly for elementary-aged students with emotional and behavior challenges
- students age 18-22 in the transition program
- Students experiencing acute mental health issues who require short-term out-of-district placements.

Conclusion. The Finance and Warrant Commission’s Sub-committee on Education recommends support of the School Department’s FY2021 Operating and Capital Budgets. This budget, proposed by School Administration and advanced by the School Committee, allows Westwood to meet its contractual obligations, address current needs, and move forward the priorities of the School Department.



What Goes On At Our Town Meeting?

A Message from the Town Moderator...

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.

2020 WARRANT ARTICLES AND FINCOM RECOMMENDATIONS FOR ANNUAL TOWN MEETING:

ARTICLE 1 - FY20 Budget Adjustments by Transfers

To see if the Town will vote to appropriate by transfer from available funds the sum of dollars (\$,000) to supplement the following fiscal year 2020 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Total			

No Article 1 Transfers
(Select Board)

Traditionally, the purpose of this article is to make adjustments in various budgets by appropriating the transfer from available funds necessary to supplement the fiscal year appropriations. No vote was necessary as no funding adjustments are needed for FY2020.

ARTICLE 2 - FY20 Budget Adjustments by Appropriation

To see if the Town will vote to appropriate by transfer from available funds the sum of Four Hundred and Forty-Four thousand dollars (\$444,000) to supplement the following fiscal year 2020 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Ambulance Receipts	\$62,500	Ambulance Services/Equipment	\$62,500
Overlay Surplus	\$31,500	Assessing Revaluation Services	\$31,500
Free Cash	\$350,000	Schools Special Education Reserve	\$350,000
Total	\$444,000	Total	\$444,000

(Select Board)

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 - FY21 Operating Budget

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, 2020, through June 30, 2021, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2020 Annual Town Meeting, or take any other action thereon.

(Select Board)

The Finance and Warrant Commission, by a vote of 14 in favor and one opposed, 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 the public school system for the fiscal year July 1, 2020 through June 30, 2021, as set forth in Appendix D of this report.

TOWN BUDGET

Appendix D –Page 44.

This article, traditionally, known as the Omnibus Article, compiles the Town budgets and groups them into related areas for presentation. The municipal and school budgets have been extensively reviewed by the Finance and Warrant Commission subcommittees, and their reports are on pages 5 and 8 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 (\$1,340,400)- 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 Four Thousand and Four Hundred Dollars (\$1,304,400) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Wheel Chair Accessible Van	Council on Aging	\$90,000	Free Cash
One Ton Dump Truck with Plow	DPW	\$70,000	Free Cash
Tractor Machine for Cemetery	DPW	\$35,000	Free Cash
Fire Engines (2) (Lease payments Year 4 of 5)	Fire	\$226,400	Free Cash
Fire Turnout Gear and Equipment	Fire	\$44,000	Free Cash
Radio Upgrade and Replacement	Fire	\$26,000	Free Cash
Shift Command Vehicle	Fire	\$63,000	Free Cash
Swap Body Truck Town Match for Grant	Fire	\$20,000	Free Cash
End User Technology-All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End User Technology	Library	\$10,000	Free Cash
Self-Check Circulation Terminals	Library	\$28,000	Free Cash
Police Vehicles	Police	\$190,000	Free Cash
Police Equipment	Police	\$52,000	Free Cash
Police, Fire, and EMS Radio Infrastructure	Police	\$75,000	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Housing Authority Associates- Building Maintenance and Improvement	Housing	\$150,000	Free Cash
Total		\$1,304,400	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

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

Article 4, 5 and 6

These articles seek approval from Town Meeting to find 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	Schools	\$130,000	Free Cash
Roofing	Schools	\$100,000	Free Cash
Repair and Maintenance	Schools	\$402,803	Free Cash
Furniture, Fixtures, and Equipment	Schools	\$111,797	Free Cash
HVAC	Schools	\$192,400	Free Cash
Copiers	Schools	\$20,000	Free Cash
Vehicles	Schools	\$60,000	Free Cash
Total		\$1,017,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

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

Please see Article 4 comments for additional information.

ARTICLE 6 - Appropriation (\$765,000) – Sewer Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Seven Hundred and Sixty-Five Thousand Dollars (\$765,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Infiltration and Inflow Program	Sewer	\$125,000	Sewer Retained Earnings
Pump Station Facility Program	Sewer	\$500,000	Sewer Retained Earnings
Sewer Vehicle	Sewer	\$70,000	Sewer Retained Earnings
Stormwater Compliance	Sewer	\$70,000	Sewer Retained Earnings
Total		\$765,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

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

Please see Article 4 comments for additional information.

ARTICLE 7 - Appropriation (\$64,720)- Additional Capital Improvements- Ambulance Equipment
 To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Sixty-Four Thousand Seven Hundred and Twenty Dollars (\$64,720) 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	\$46,000	Ambulance Receipts
Rescue Equipment	Fire	\$18,720	Ambulance Receipts
Total		\$64,720	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

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

The Fire department needs to be well prepared to handle whatever emergency might be facing a resident. To do so the appropriate equipment needs to be acquired, maintained and replaced when at the end of the useful service life. This article requests funds to do that. The source of the funds is Ambulance Receipts, a service run by the Fire Department that provides its own non-tax stream of revenue to the town.

ARTICLE 8 - Appropriation (\$1,062,500)- Additional Capital Improvements- Town and School Projects

To see if the Town will vote to transfer from available funds the sum of One Million Sixty-Two Thousand and Five Hundred Dollars (\$1,062,500) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Town Hall Repairs and Maintenance	DPW	\$300,000	Free Cash
Fire Station 1 Repairs and Maintenance (Phase 2 of 2)	DPW	\$150,000	Free Cash
Thurston Middle School HVAC Univent Project (Phase 2 of 2)	Schools	\$150,000	Free Cash
Schools Security Projects	Schools	\$150,000	Free Cash
Municipal Security Projects	DPW	\$75,000	Free Cash
Town/School Financial Enterprise Software (2 nd of 2)	Information Technology	\$237,500	Free Cash
Total		\$1,062,500	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

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

This article seeks approval from Town Meeting to use available funds to pay for projects to repair, maintain, and improve our municipal buildings and schools. Each year the Select Board chooses from a number of requests for capital projects to fund those projects that have particular urgency or have importance to residents. The Select Board has identified non-taxation sources to pay for the projects listed in this article, which helps mitigate the overall tax impact of each project. Three of the projects listed in this article represent the costs of finishing those projects to which Town Meeting gave approval last year, the repair and maintenance of Fire Station #1 on High Street, the Thurston Middle School HVAC Univent project, and the Town and WPS financial enterprise software project. The Thurston Univent project is different from the School HVAC project included in Article 5. Two of the projects support the continuing efforts by the Town to improve Town building security as identified in previously conducted Town and School security audits. Finally, the Department of Public Works has identified certain repairs and maintenance needed for the continued safe operation of our Town Hall. Actual spending for each of these projects must be approved by the Select Board prior to any purchase or expenditure of funds.

ARTICLE 9 - Appropriation (\$1,050,000)- Additional Capital Improvements-Town Wide Recreation Projects

To see if the Town will vote to 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
Field Design and Construction	Recreation	\$750,000	Meals/Hotels Tax
Field Enhancement and Maintenance- Existing Fields	Recreation	\$25,000	Meals/Hotels Tax
Pool Deck Surfacing Replacement	Recreation	\$200,000	Meals/Hotels Tax
Pool Drainage and Resurfacing	Recreation	\$75,000	Meals/Hotels Tax
Total		\$1,050,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board 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.

(Select Board)

The Finance and Warrant Commission, by a vote of 11 in favor and 4 opposed, recommends that the Town vote Indefinite Postponement.

The Commission agrees that the Town has a real need for more field space. However, the proposed article calling for \$750,000 for “Field Design and Construction” was deemed to be too vague by the majority of the members. At the 2019 Annual Town Meeting monies were appropriated to design field lighting at Thurston Middle School as well as design fields on the Town-owned land adjacent to the Westwood High School tennis courts. There seems to be a lack of consensus by interested parties as to the best way forward. This article also received a split vote by the Select Board.

Of concern is that the pending elementary school project should also be factored in when considering recreational space design, development and improvements in other parts of Town. In order for these future projects to complement each other in the Town’s effort to improve field availability and utility, more well-defined plans will be needed. The lack of a clearer path for the \$750,000 was a concern for the Commission, for some because of the economic uncertainty related to the Covid-19 pandemic. If this article were to pass, the plan for expenditure of this money would be in the hands of the Select Board with no further requirement for FinCom review or Town approval.

ARTICLE 10 – Appropriation (\$325,000) – Additional Capital - Equipment Borrowing Article

To see if the Town will vote to appropriate a sum of money to pay for the cost of purchasing a heavy duty dump truck with plow, and to determine whether this appropriation shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereto.

Equipment/Project	Requesting Department	Cost
Heavy Duty Dump Truck with Plow	DPW	\$325,000

The Finance and Warrant Commission, by unanimous vote of those present,

Recommends: That the Town appropriates \$325,000 to pay for the cost of purchasing a heavy duty dump truck with plow, including all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow \$325,000 under M.G.L. Chapter 44, Section 7(1) or 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 costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and that the Select Board is authorized to take any other action necessary to carry out this project.

(Select Board)

ARTICLE 11 - Appropriation (\$125,000) Stabilization Fund- FY21

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 Law Chapter 40, Section 5B, or take any action thereon.

Purpose	Amount	Funding Source
Stabilization Fund	\$125,000	Free Cash

(Select Board)

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

Westwood 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. Westwood has been successful in maintaining an annual appropriation into this account to keep the Town on track with its financial policies.

ARTICLE 12 - Appropriation (\$1,465,000) OPEB Liability Trust Fund- FY21

To see if the town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Four Hundred Sixty-Five Thousand (\$1,465,000) for the OPEB Liability Trust Fund established in accordance with General Law Chapter 32B, Section 20 or take any action thereon.

Purpose	Amount	Funding Source
OPEB Liability Trust Fund	\$1,465,000	Taxation

(Select Board)

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

The Town recognizes the importance of making a sustained effort to reduce this liability, and this article appropriates funds for that purpose. As part of their compensation, Westwood town employees accrue benefits through 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 such as health care, dental and vision are grouped together under the category of "Other Post-Employment Retirement Benefits". As of June 30, 2019 (the date of the Town's most recent actuarial valuation report), Westwood's unfunded OPEB liability was \$36.1M, which is a reduction from the unfunded liability of \$39.1M as of June 30, 2017.

This year's funding level is \$1,465,000, an increase of \$25,000 from the prior fiscal year, which is consistent with actuarial recommendations. The Finance & Warrant Commission commends theTown for this proactive approach to funding the OPEB liability.

ARTICLE 13 - Road Improvement Bond (\$4,650,000)

To see if the Town will vote to appropriate a sum of money for road improvements, including but not limited to, improvements to Route 109, crosswalk improvements, paving and sidewalks, and to determine whether this appropriation shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereto.

Item	Requesting Department	Cost	
Route 109 Improvements	DPW	\$2,550,000	
Crosswalk Safety Improvements- Town wide	DPW	\$500,000	
Paving/Sidewalk Enhancements/ Intersection Improvements/Pavement Preservation	DPW	\$1,600,000	
Total		\$4,650,000	Bond

(Select Board)

The Finance and Warrant Commission, by unanimous vote of those present,

Recommends: That the Town appropriates \$4,650,000 to pay costs for road improvements, including but not limited to, improvements to Route 109, town-wide crosswalk improvements, paving and sidewalks, including all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow \$4,650,000 under M.G.L. Chapter 44, Section 7(1) or 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 costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and that the Select Board is authorized to take any other action necessary to carry out this project.

ARTICLE 14 - Street Acceptance - Cranston Avenue

To see if the Town will vote to raise and appropriate and/or borrow and/or transfer from available funds a sum of money to reconstruct Cranston Avenue, to which the residents of said Cranston Avenue will be responsible for betterment charges which will raise half the cost to reconstruct Cranston Avenue; and to authorize the Select Board to accept a grant of easement and accept said Cranston Avenue as a public way once reconstructed, or take any action thereon.

Purpose	Amount	Funding Source
Road Reconstruction Cranston Avenue	\$31,000	Free Cash

(Select Board)

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

The Finance and Warrant Commission by unanimous vote recommends that the Town establish Cranston Avenue as a public way. The current residents have agreed to be responsible for betterment charges.

ARTICLE 15 - Non-Binding Resolution Regarding Net Zero Energy for School and Municipal Building Construction

To see if the Town will vote to approve a Non-Binding Resolution regarding net zero energy for school and municipal building construction. Net zero energy buildings are buildings for which the energy used for heating, ventilation, cooling, plug-in loads, and any other operations, is no more than the amount of offsetting energy produced by the building.

Now therefore be it resolved that construction of all new schools and municipal buildings in Westwood be designed with the goal of achieving net zero energy consumption and net zero greenhouse gas emissions.

(Select Board / Westwood Environmental Action Committee)

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 for three reasons. First, as a fundamental matter, the Commission is reticent to have Town Meeting vote on 'non-binding' resolutions that serve only to express desires and which do not definitively establish Town policy or approve actions. Second, the wording of the proposed resolution contains ambiguity as to its objective. As the term 'net zero' has grown in popularity, definitions have proliferated. The Commission, therefore, is unclear as to how the Town would comply with the proposed resolution. And, third, as the Select Board informed the Commission, all designs for new municipal buildings, including schools, are already reviewed to maximize energy efficiency and allow for the use of new technologies that will increase the amount of energy produced on site. Accordingly, the Commission feels that the Select Board and School Committee can best demonstrate the Town's commitment to reducing energy consumption and greenhouse gas emissions by leading through example without having Town Meeting vote on a non-binding resolution. Although the Commission opposes this article, the Commission wishes to make clear that it is not opposed to the use of energy efficient construction in municipal buildings, including the integration of new technologies into building designs that can reduce energy consumption.

ARTICLE 16 - Article to Accept Municipal Ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field (Lot 8)

To see if the town will vote to accept Municipal ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field shown as Lot 8 on the ANR Plan dated September 22, 2019 and endorsed by the Westwood Planning Board on October 1, 2019.

(Select Board)

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

This article, along with the succeeding Select Board-5 article, are the remaining items for Town approval regarding the development of the former Westwood Lodge property. While the Westwood Lodge was operating, the Town was granted permission to use the field shown as Lot 8 as a soccer/lacrosse field. Additionally, attendees of games on the field could use the parking adjacent to the field. For its usage the Town maintained and insured the field. As part of a thoughtfully planned negotiation with The Green Company regarding the development of the former Westwood Lodge property the Town has been offered to take Municipal ownership of the field and 40 dedicated parking spaces.

The Finance and Warrant Commission has received multiple presentations from Town officials regarding the merits of this article. Additionally, we received some feedback from abutters of the overall project. Those merits include the ownership of the field and parking lot with no cash consideration, and control of the parcel in a time when athletic fields are at a premium. Town ownership will help ensure the space will remain undeveloped. The Town has already maintained and insured the parcel so there are no significant recurring expenditure changes. As part of this article there will now be 40 dedicated additional parking spaces that the Town would own, which will have to be maintained. Additionally, there are restrictions that lights will not be erected for the field, and that a turf field is not installed. We believe those restrictions are in keeping with the overall intent to keep the space green and an attractive space to abutters. In light of all the benefits to the community, with minimal, if any, new cost impact the Finance and Warrant Commission voted for approval of this article.

ARTICLE 17 - Article to Accept Municipal Ownership of a portion of the former Westwood Lodge Property shown (Lot 1) and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities

To see if the Town will vote to accept Municipal ownership of a portion of the former Westwood Lodge property shown as Lot 1 on the ANR Plan dated April 22, 2019 and endorsed by the Westwood Planning Board on June 11, 2019, and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities.

(Select Board)

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

This article is presented to see if the Town will accept Municipal ownership of a portion of the Westwood Lodge property shown as Lot 1 on the ANR Plan dated April 22, 2019 and endorsed by the Westwood Planning Board on June 11, 2019, and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities.

As part of the negotiation with The Green Company regarding the development of the former Westwood Lodge property the Town has been offered to take Municipal ownership of the property shown as Lot 1. Assuming a vote in favor of this article the Town has been in negotiations with Lifeworks, Inc. for a 99-year lease of the property with an option for additional years. This arrangement also has many favorable aspects. One, the Town will have control over the agreement with Lifeworks vs. being an interested third party. Second, the negotiations ensure the Town that the 5 units are eligible as affordable units in our 40B calculations in virtual perpetuity. Third, this enhances the Town's intent to be a welcoming community to persons with disabilities. Finally, abutter testimony to the Finance & Warrant Commission is that this arrangement is more secure with Town ownership vs. another party that may not always share the same intentions as the Town for this parcel. Given the many positive benefits discussed above, the Finance and Warrant Commission voted for approval of this article.

ARTICLE 18 - Zoning Amendment Related to the Renting of Rooms for Residential Properties

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw to include new definitions [Section 2.0] for renting of rooms for short-term and long-term; to update the Table of Accessory Uses [Section 4.3.1]; and to make amendments to Section 4.3.3 [Accessory Uses in Residential Districts]; or take any other action in relation thereto.

- 1) Add new definitions to Section 2.0 [Definitions] for “Short-Term Rental” and “Long-Term Rental” as follows:

Short-Term Rental Renting of rooms by resident owner, or the furnishing of table board in a dwelling by the resident owner, to a single family or to not more than three (3) persons other than members of the family for at least two (2) consecutive days and up to 29 consecutive days.

Long-Term Rental Renting of rooms by resident owner, or the furnishing of table board in a dwelling by the resident owner, to a single family or to not more than three (3) persons other than members of the family for 30 or more consecutive days.

- 2) Amend Section 4.3.3 [ACCESSORY USES IN RESIDENTIAL DISTRICTS] to amend Section 4.3.3.5 and to add new Sections 4.3.3.6 and 4.3.3.7, as follows, and renumber subsequent sections as appropriate:

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.3.3.5 Renting of rooms by a resident owner, or the furnishing of table board in a dwelling by the resident owner, to not more than three (3) persons other than members of the family. Long-Term Rental	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N
4.3.3.6 Short-Term Rental	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N
4.3.3.7 Renting of rooms for fewer than two (2) consecutive days	N	N	N	N	N	N	N	N	N	N	N	N	N

(Planning Board)

The Finance and Warrant Commission, by a vote of 13 in favor and 2 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) and add definitions for short-term rental and long-term rental. The Commission's position was that the article was not complete enough. Nuisance concerns expressed regarding one location did not rise to the level of police involvement, and the Commission did not believe it appropriate to impose a by-law on the entire town to solve a specific neighborhood issue. There is no link between the rental term restriction and the behaviors it is trying to address. The Commission also expressed concern that this article would infringe upon owners' property rights. The Commission believes that more comprehensive research and analysis needs to be performed before moving forward.

ARTICLE 19 - Zoning Amendment Related to Prohibitive Uses

To see if the Town will vote to approve certain amendments to Section 1.4 of the Zoning Bylaw [Applicability]; or take any other action in relation thereto. (*New language is underlined*)

1) Amend Section 1.4 as follows:

- 1.4 **APPLICABILITY.** All buildings or structures hereinafter erected, reconstructed, altered, enlarged or moved, and the use of all premises in the Town, shall be in conformity with the provisions of the Zoning Bylaw. No building, structure or land shall be used for any purpose or in any manner other than is expressly permitted within the district in which such building, structure or land is located. Any use not listed herein or otherwise permitted in a district shall be deemed as prohibited. Where the application of this Bylaw imposes greater restrictions than those imposed by any other regulations, permits, restrictions, easements, covenants or agreements, the provisions of this Bylaw shall control.

(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 Finance Commission voted 12-3 for indefinite postponement of the Planning Board's Article regarding prohibit language in the zoning by-law. The Planning Board proposed amending Section (1.4) of the Zoning By-law by inserting additional language with the intent to restrict and/or have better oversight of the types and locations of businesses in town. The majority's position was that the additional language was duplicative and did not change the meaning of the by-law or meet the intended effect. The minority noted that the current language of the by-law was not as prohibitive as it could be and that although some of the additional language was duplicative, the remaining language did offer additional protections to the Town.

ARTICLE 20 - Zoning Amendment Relative to Fire Arms/Explosive Sales and Services

To see if the Town will vote to approve certain amendments to the Zoning Bylaw to the Table of Principal Uses [4.1.2] affecting Section 4.1.5.41 Fire Arms/Explosives Sales and Services as follows; or take any other action in relation thereto: *(Language to be removed shown in strikethrough)*

1) Amend Section 4.1.5.41 as follows:

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.5.41 Fire Arms/Explosives Sales and Services	N	N	N	N	N	N	N	BA N	BA N	BA	BA	N	N

(Planning Board)

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

The Finance Commission voted unanimously in favor of the Planning Board’s Article to amend the Westwood Zoning bylaw and Section 4.1.5.41 of the Table of Accessory uses related to firearm and explosive sales and service. The changes to the table would prohibit firearms and explosive sales and service in Local Business District A and B.

ARTICLE 21 - Article 97 - Morrison Park and Field

To see if the Town of Westwood would designate a parcel of land as described in detail below:

**A PARCEL OF LAND IDENTIFIED AS
PARCEL A**

A parcel of land, located in the southerly sideline of East Street, in the Town of Westwood, County of Norfolk, the Commonwealth of Massachusetts, and being bounded and described as follows:

Beginning at a point in the southerly sideline of MBTA Commuter Rail Line, at the southeasterly corner of Lot 3, at the northeasterly corner of the parcel herein described; thence running

S 30°24'08" W	a distance of 460.54 feet to a point; thence turning and running
N 53°36'52" W	a distance of 26.71 feet to a point; thence turning and running
S 36°23'08" W	a distance of 67.91 feet to a point; thence turning and running
N 30°18'57" W	a distance of 301.30 feet to a point; thence turning and running
N 49°06'35" E	a distance of 57.73 feet to a point; thence turning and running
N 27°06'28" E	a distance of 7.93 feet to a point; thence turning and running
N 52°02'59" E	a distance of 16.37 feet to a point; thence turning and running
N 76°03'07" E	a distance of 76.68 feet to a point; thence turning and running
N 49°48'02" E	a distance of 35.76 feet to a point; thence turning and running
N 40°36'03" W	a distance of 102.51 feet to a point; thence turning and running
N 67°49'08" E	a distance of 42.36 feet to a point; thence turning and running
N 39°11'53" E	a distance of 90.23 feet to a point; thence turning and running
N 66°46'04" E	a distance of 100.58 feet to a point; thence turning and running
N 78°48'10" E	a distance of 123.03 feet to a point; thence turning and running
S 15°59'34" E	a distance of 153.82 feet to the Point of Beginning.

The above described parcel contains an area of 132,817± s.f. (3.049± acres) and is more particularly shown and described as **PARCEL A** on a plan entitled: *"Division of Property Plan of Land, Morrison Park, East Street (Norfolk County), Westwood Massachusetts", scale 1" = 40', dated March 9, 2020*, Prepared for: Town of Westwood, Prepared by: Lighthouse Land Surveying, LLC. The above described parcel was acquired by the Town of Westwood by a deed recorded in the Norfolk County Registry of Deeds in Book 2344 Page 40.

Said parcel is being placed under the care, custody and control of the Town of Westwood Recreation Commission and that said parcel will be dedicated in perpetuity as Article 97 lands for the purposes of outdoor recreational playing fields and courts. The purposes of which to protect this area as recreational land in perpetuity.

(Select Board)

The Finance and Warrant Commission, by a vote of 9 in favor, 6 opposed recommends that the Town so vote.

The Finance Commission voted 9-6 in favor of the Select Board's Article relative to Morrison Field. Morrison Field was re-zoned in preparation of building the new Islington fire station, whereby current zoning would permit housing to be built on the land by right. With the Town's emphasis on preserving open space, the Select Board proposed Article 97 of the Massachusetts General Laws, whereby Morrison Field would be afforded additional protections to preserve the land for recreational/field use.

The space to be included in the Article 97 protection would be Morrison Park Little League Field, the Softball Field and the Basketball Courts, all located at the Morrison Park Property. Excluded would be the Snack Shack, the DPW Garage, the Flagpole/Cell Tower and the Parking Area to allow for the town to make improvements to those areas. A majority of the Finance Commission supported this article pointing out the need to preserve Morrison field as open space in the Islington neighborhood and recognizing the value Morrison Field brought to the Town. A minority of the Finance Committee believed that current rules offered enough protection and was concerned that Article 97 diminished the Town's control and ability to develop the land in the future. To remove property from Article 97 protection, most notably the Town would require a two-thirds vote of both the House and Senate of the Commonwealth. The majority believed that the benefit of Article 97, to preserve the recreational use of Morrison Field, outweighed the restrictions required to remove the Field for future development.

ARTICLE 22 - Zoning Amendment Relative to Medical Uses

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw related to various medical uses by amending Section 4.1.2 [Table of Principal Uses], Section 4.2 [Notes for Table of Principal Uses], Section 9.5.8.1.9 [Use Permitted by FMUOD Special Permit in any FMUOD]; and Section 6.1.2 [Table of Parking Requirements]; or take any other action in relation thereto: ***New language is underlined, language to be removed shown in strikethrough.***

- 1) Amend Section 4.1.5 [Table of Principal Uses - Commercial Uses] by changing the title of Section 4.1.5.22 from "Office of a doctor or dentist not a resident on premises" to "Office of Health Care Professional", and by adding new Section 4.1.5.23 "Medical Center or Clinic", and renumber subsequent sections as appropriate:

4.1.5 COMMERCIAL USES

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.5.22 Office of doctor or dentist not a resident on premises <u>Health Care Professional</u>	N	N	N	N	N	BA	N	Y	Y	Y	Y	Y	Y
4.1.5.23 <u>Medical Center or Clinic</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u> ⁸	<u>N</u>	<u>N</u>

2) Amend Section 4.2 [Notes for Table of Principal Uses] by adding a new Note 8 to read as follows, and renumber subsequent notes as appropriate:

⁸ Except in accordance with all applicable provisions of Section 9.7 [University Avenue Mixed Use District (UAMUD)].

3) Amend Section 9.5.8.1.9 [Use Permitted by FMUOD Special Permit in any FMUOD] to replace “Office of doctor or dentist” with “Office of Health Care Professional” as follows:

9.5.8.1.9 ~~Office of doctor or dentist~~ Office of Health Care Professional

4) Amend Section 6.1.2 [Table of Parking Requirements] to replace Section 6.1.5.3 “Office of doctor or dentist” with “Office of Health Care Professional” as follows:

6.1.5.3 ~~Office of doctor or dentist~~ Office of Health Care Professional

(Select Board)

The Finance and Warrant Commission, by a vote of 12 in favor, 2 opposed and 1 abstention, recommends that the Town so vote.

This article would amend the Medical Use Zoning Bylaw. It does not change scope or locations of medical uses, it merely updates the Use Chart (4.1.5) to reflect zoning definitions and University Avenue Mixed Use District provisions which already exist in the Zoning Bylaws. This change removes references in the Chart to the outdated term “Office of doctor or dentist not a resident on premises,” incorporates existing definitions for “Office of Health Care Professional” and “Medical Center or Clinic,” and clarifies in the chart that Medical Centers or Clinics can only be located in University Avenue Mixed Use District, through the addition of footnote 8.

The Finance and Warrant Commission recommends the approval of this amendment to close the loophole as a stop gap measure. Those opposed were concerned that this change would highlight a larger gap in our zoning bylaws and wanted a more comprehensive review completed. However, the majority agreed that this was an area in our Zoning Bylaws which needed careful and thorough consideration in the near future and should be of primary importance to the Planning Board.

2020 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 FY20-FY21

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
5	<i>no positions assigned</i>	7/1/20 - 6/30/21	Annual	\$ 39,987	\$ 40,987	\$ 42,012	\$ 43,061	\$ 44,136	\$ 45,242	\$ 46,372	\$ 47,532	\$ 48,719	\$ 49,938
6	COA Van Driver/Custodian 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
		7/1/20 - 6/30/21	Annual	\$ 43,585	\$ 44,675	\$ 45,791	\$ 46,937	\$ 48,110	\$ 49,313	\$ 50,546	\$ 51,809	\$ 53,105	\$ 54,432
7	Aquatics Specialist 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
		7/1/20 - 6/30/21	Annual	\$ 47,507	\$ 48,697	\$ 49,914	\$ 51,160	\$ 52,440	\$ 53,751	\$ 55,093	\$ 56,471	\$ 57,885	\$ 59,331
8	Aquatics Assistant Manager Facilities Maintenance Technician Human Resources Administrator Land Use and Licensing Specialist Public Safety Dispatch Supervisor Public Safety Telecommunicator Recreation Program Manager Solid Waste Coordinator/Facilities Mgr	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
		7/1/20 - 6/30/21	Annual	\$ 51,782	\$ 53,077	\$ 54,405	\$ 55,765	\$ 57,159	\$ 58,588	\$ 60,053	\$ 61,554	\$ 63,094	\$ 64,671
9	COA Outreach Counselor 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
		7/1/20 - 6/30/21	Annual	\$ 56,445	\$ 57,854	\$ 59,303	\$ 60,784	\$ 62,304	\$ 63,863	\$ 65,457	\$ 67,094	\$ 68,771	\$ 70,492
10	Assistant Building Inspector 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
		7/1/20 - 6/30/21	Annual	\$ 61,524	\$ 63,063	\$ 64,638	\$ 66,255	\$ 67,911	\$ 69,609	\$ 71,350	\$ 73,133	\$ 74,962	\$ 76,835
11	Aquatics Manager 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
		7/1/20 - 6/30/21	Annual	\$ 67,062	\$ 68,738	\$ 70,457	\$ 72,218	\$ 74,024	\$ 75,875	\$ 77,771	\$ 79,714	\$ 81,708	\$ 83,750

ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN FY20-FY21

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												
	Construction Inspector	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
	Deputy Building Commissioner	7/1/20 - 6/30/21	Annual	\$ 73,096	\$ 74,924	\$ 76,796	\$ 78,716	\$ 80,686	\$ 82,703	\$ 84,770	\$ 86,891	\$ 89,062	\$ 91,287
	Economic Development Officer												
	Executive Assistant												
	Procurement Officer												
Public Safety Communications Manager													
13	Building Commissioner												
	Council on Aging Director												
	Director of Youth and Family Services	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
	Health Director	7/1/20 - 6/30/21	Annual	\$ 79,677	\$ 81,667	\$ 83,709	\$ 85,802	\$ 87,946	\$ 90,146	\$ 92,399	\$ 94,709	\$ 97,077	\$ 99,504
	Recreation Director												
	Sewer Superintendent												
Town Planner													
14	Asst. Dir. Public Works/Operations Mgr.												
	Assistant Town Treasurer												
	Deputy Fire Chief												
	Library Director	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
	Police Lieutenant	7/1/20 - 6/30/21	Annual	\$ 89,237	\$ 91,467	\$ 93,753	\$ 96,098	\$ 98,500	\$ 100,964	\$ 103,487	\$ 106,074	\$ 108,727	\$ 111,444
	Project Manager												
	Town Accountant												
Town Engineer													
15	Director, Econ. & Comm. Development	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
	Director of Information Technology	7/1/20 - 6/30/21	Annual	\$ 99,946	\$ 102,444	\$ 105,005	\$ 107,630	\$ 110,321	\$ 113,079	\$ 115,906	\$ 118,803	\$ 121,774	\$ 124,817
	Human Resources Director												
16	Director of Public Works												
	Asst. Town Administrator/Finance Dir.	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
	Fire Chief	7/1/20 - 6/30/21	Annual	\$ 111,939	\$ 114,737	\$ 117,604	\$ 120,547	\$ 123,560	\$ 126,649	\$ 129,816	\$ 133,060	\$ 136,386	\$ 139,797
	Police Chief												
17	Town Administrator	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
		7/1/20 - 6/30/21	Annual	\$ 143,355	\$ 146,938	\$ 150,613	\$ 154,378	\$ 158,238	\$ 162,194	\$ 166,248	\$ 170,405	\$ 174,665	\$ 179,030

NOTE: Annual salary levels are based on full-time employment. FY20 salaries are provided for comparative purposes; referenced positions are for FY21.

DEPARTMENT OF PUBLIC WORKS FY20 - FY21

Grade	Title	Fiscal Year	Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step		
D-8	Senior Working Foreman Grounds Fields Foreman	7/1/19 - 1/4/20	Annual	\$58,776.02	\$59,973.80	\$61,199.15	\$62,447.59	\$63,696.58	\$64,970.35	\$66,270.00	10 yrs+	\$67,595.55
			Bi-Weekly	\$2,260.62	\$2,306.68	\$2,353.81	\$2,401.83	\$2,449.87	\$2,498.86	\$2,548.85	10 yrs+	\$2,599.83
		1/5/20 - 6/30/20	Annual	\$66,310.40	\$67,636.61	\$68,989.34	\$70,369.13	\$71,776.51	\$73,212.04	\$74,676.28	10 yrs+	\$76,169.81
			Bi-Weekly	\$2,550.40	\$2,601.41	\$2,653.44	\$2,706.50	\$2,760.63	\$2,815.85	\$2,872.16	10 yrs+	\$2,929.61
		7/1/20 - 6/30/21	Annual	\$66,310.40	\$67,636.61	\$68,989.34	\$70,369.13	\$71,776.51	\$73,212.04	\$74,676.28	10 yrs+	\$76,169.81
			Bi-Weekly	\$2,550.40	\$2,601.41	\$2,653.44	\$2,706.50	\$2,760.63	\$2,815.85	\$2,872.16	10 yrs+	\$2,929.61
D-7	Head Mechanic Foreman	7/1/19 - 1/4/20	Annual	\$57,136.40	\$58,155.19	\$59,278.66	\$60,631.79	\$61,844.20	\$63,081.94	\$64,343.31	10 yrs+	\$65,630.02
			Bi-Weekly	\$2,197.55	\$2,236.74	\$2,279.95	\$2,331.99	\$2,378.62	\$2,426.23	\$2,474.74	10 yrs+	\$2,524.23
		1/5/20 - 6/30/20	Annual	\$62,004.80	\$63,244.90	\$64,509.79	\$65,799.99	\$67,115.99	\$68,458.31	\$69,827.48	10 yrs+	\$71,224.03
			Bi-Weekly	\$2,384.80	\$2,432.50	\$2,481.15	\$2,530.77	\$2,581.38	\$2,633.01	\$2,685.67	10 yrs+	\$2,739.39
		7/1/20 - 6/30/21	Annual	\$62,004.80	\$63,244.90	\$64,509.79	\$65,799.99	\$67,115.99	\$68,458.31	\$69,827.48	10 yrs+	\$71,224.03
			Bi-Weekly	\$2,384.80	\$2,432.50	\$2,481.15	\$2,530.77	\$2,581.38	\$2,633.01	\$2,685.67	10 yrs+	\$2,739.39
D-6	Cemetery Foreman Foreman	7/1/19 - 1/4/20	Annual	\$57,136.40	\$58,155.19	\$59,278.66	\$60,631.79	\$61,844.20	\$63,081.94	\$64,343.31	10 yrs+	\$65,630.02
			Bi-Weekly	\$2,197.55	\$2,236.74	\$2,279.95	\$2,331.99	\$2,378.62	\$2,426.23	\$2,474.74	10 yrs+	\$2,524.23
		1/5/20 - 6/30/20	Annual	\$60,236.80	\$61,441.54	\$62,670.37	\$63,923.77	\$65,202.25	\$66,506.29	\$67,836.42	10 yrs+	\$69,193.15
			Bi-Weekly	\$2,316.80	\$2,363.14	\$2,410.40	\$2,458.61	\$2,507.78	\$2,557.93	\$2,609.09	10 yrs+	\$2,661.27
		7/1/20 - 6/30/21	Annual	\$60,236.80	\$61,441.54	\$62,670.37	\$63,923.77	\$65,202.25	\$66,506.29	\$67,836.42	10 yrs+	\$69,193.15
			Bi-Weekly	\$2,316.80	\$2,363.14	\$2,410.40	\$2,458.61	\$2,507.78	\$2,557.93	\$2,609.09	10 yrs+	\$2,661.27
D-5	Sewer Operations Suprvsr	7/1/19 - 1/4/20	Annual	\$53,423.74	\$54,514.57	\$55,511.97	\$57,063.79	\$58,205.28	\$59,369.28	\$60,556.36	10 yrs+	\$61,767.65
			Bi-Weekly	\$2,054.76	\$2,096.71	\$2,135.08	\$2,194.76	\$2,238.66	\$2,283.43	\$2,329.09	10 yrs+	\$2,375.68
		1/5/20 - 6/30/20	Annual	\$61,526.40	\$62,756.93	\$64,012.07	\$65,292.31	\$66,598.15	\$67,930.12	\$69,288.72	10 yrs+	\$70,674.49
			Bi-Weekly	\$2,366.40	\$2,413.73	\$2,462.00	\$2,511.24	\$2,561.47	\$2,612.70	\$2,664.95	10 yrs+	\$2,718.25
		7/1/20 - 6/30/21	Annual	\$61,526.40	\$62,756.93	\$64,012.07	\$65,292.31	\$66,598.15	\$67,930.12	\$69,288.72	10 yrs+	\$70,674.49
			Bi-Weekly	\$2,366.40	\$2,413.73	\$2,462.00	\$2,511.24	\$2,561.47	\$2,612.70	\$2,664.95	10 yrs+	\$2,718.25
D-4	Heavy Equipment Operator HEO/Mechanic	7/1/19 - 1/4/20	Annual	\$49,710.53	\$50,871.71	\$51,745.84	\$53,494.67	\$54,564.67	\$55,655.50	\$56,768.84	10 yrs+	\$57,904.15
			Bi-Weekly	\$1,911.94	\$1,956.60	\$1,990.22	\$2,057.49	\$2,098.64	\$2,140.60	\$2,183.42	10 yrs+	\$2,227.08
		1/5/20 - 6/30/20	Annual	\$54,516.80	\$55,607.14	\$56,719.28	\$57,853.66	\$59,010.74	\$60,190.95	\$61,394.77	10 yrs+	\$62,622.67
			Bi-Weekly	\$2,096.80	\$2,138.74	\$2,181.51	\$2,225.14	\$2,269.64	\$2,315.04	\$2,361.34	10 yrs+	\$2,408.56
		7/1/20 - 6/30/21	Annual	\$54,516.80	\$55,607.14	\$56,719.28	\$57,853.66	\$59,010.74	\$60,190.95	\$61,394.77	10 yrs+	\$62,622.67
			Bi-Weekly	\$2,096.80	\$2,138.74	\$2,181.51	\$2,225.14	\$2,269.64	\$2,315.04	\$2,361.34	10 yrs+	\$2,408.56
D-3	Sewer Pump Operator Mechanic	7/1/19 - 1/4/20	Annual	\$49,710.53	\$50,871.71	\$51,745.84	\$53,494.67	\$54,564.67	\$55,655.50	\$56,768.84	10 yrs+	\$57,904.15
			Bi-Weekly	\$1,911.94	\$1,956.60	\$1,990.22	\$2,057.49	\$2,098.64	\$2,140.60	\$2,183.42	10 yrs+	\$2,227.08
		1/5/20 - 6/30/20	Annual	\$53,955.20	\$55,034.30	\$56,134.99	\$57,257.69	\$58,402.84	\$59,570.90	\$60,762.32	10 yrs+	\$61,977.56
			Bi-Weekly	\$2,075.20	\$2,116.70	\$2,159.04	\$2,202.22	\$2,246.26	\$2,291.19	\$2,337.01	10 yrs+	\$2,383.75
		7/1/20 - 6/30/21	Annual	\$53,955.20	\$55,034.30	\$56,134.99	\$57,257.69	\$58,402.84	\$59,570.90	\$60,762.32	10 yrs+	\$61,977.56
			Bi-Weekly	\$2,075.20	\$2,116.70	\$2,159.04	\$2,202.22	\$2,246.26	\$2,291.19	\$2,337.01	10 yrs+	\$2,383.75
D-2	Operator-Laborer	7/1/19 - 6/30/20	Annual	\$47,190.58	\$47,978.59	\$49,312.01	\$50,458.01	\$51,466.66	\$52,495.58	\$53,545.32	10 yrs+	\$54,615.89
			Bi-Weekly	\$1,815.02	\$1,845.33	\$1,896.62	\$1,940.69	\$1,979.49	\$2,019.06	\$2,059.44	10 yrs+	\$2,100.61
		7/1/20 - 6/30/21	Annual	\$47,190.58	\$47,978.59	\$49,312.01	\$50,458.01	\$51,466.66	\$52,495.58	\$53,545.32	10 yrs+	\$54,615.89
			Bi-Weekly	\$1,815.02	\$1,845.33	\$1,896.62	\$1,940.69	\$1,979.49	\$2,019.06	\$2,059.44	10 yrs+	\$2,100.61
D-1	no positions assigned	7/1/19 - 6/30/20	Annual	\$41,003.01	\$42,417.49	\$43,956.36	\$45,973.66	\$46,892.83	\$47,830.55	\$48,787.43	10 yrs+	\$49,762.87
			Bi-Weekly	\$1,577.04	\$1,631.44	\$1,690.63	\$1,768.22	\$1,803.57	\$1,839.64	\$1,876.44	10 yrs+	\$1,913.96
		7/1/20 - 6/30/21	Annual	\$41,003.01	\$42,417.49	\$43,956.36	\$45,973.66	\$46,892.83	\$47,830.55	\$48,787.43	10 yrs+	\$49,762.87
			Bi-Weekly	\$1,577.04	\$1,631.44	\$1,690.63	\$1,768.22	\$1,803.57	\$1,839.64	\$1,876.44	10 yrs+	\$1,913.96

CONTRACT NOT SETTLED AT TIME OF PRINTING

FIRE DEPARTMENT FY20-FY21

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	7/1/19 - 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
		7/1/20 - 6/30/21	Annual	\$80,116.67	\$81,719.01					10 yrs+	\$83,966.28	15 yrs+	\$86,275.35
			Hourly	\$36.58	\$37.32						\$38.34		\$39.40
	CAPTAIN EMT-B	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
	7/1/20 - 6/30/21	Annual	\$86,125.42	\$87,847.93					10 yrs+	\$90,263.75	15 yrs+	\$92,746.00	
		Hourly	\$39.33	\$40.12						\$41.22		\$42.35	
CAPTAIN EMT-P	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	
	7/1/20 - 6/30/21	Annual	\$92,134.17	\$93,976.86					10 yrs+	\$96,561.22	15 yrs+	\$99,216.65	
		Hourly	\$42.07	\$42.91						\$44.09		\$45.31	
F-3	LIEUTENANT NON-EMT	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
		7/1/20 - 6/30/21	Annual	\$71,353.91	\$72,780.99					10 yrs+	\$74,782.47	15 yrs+	\$76,838.98
			Hourly	\$32.58	\$33.24						\$34.15		\$35.09
	LIEUTENANT EMT-B	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
		7/1/20 - 6/30/21	Annual	\$76,705.45	\$78,239.56					10 yrs+	\$80,391.15	15 yrs+	\$82,601.91
			Hourly	\$35.03	\$35.73						\$36.71		\$37.72
	LIEUTENANT EMT-P	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
	7/1/20 - 6/30/21	Annual	\$82,057.00	\$83,698.14					10 yrs+	\$85,999.84	15 yrs+	\$88,364.83	
		Hourly	\$37.47	\$38.22						\$39.27		\$40.35	
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	
	7/1/20 - 6/30/21	Annual	\$82,057.00	\$83,698.14					10 yrs+	\$85,999.84	15 yrs+	\$88,364.83	
		Hourly*	\$39.34	\$40.13						\$41.24		\$42.37	
F-4	FIREFIGHTER NON-EMT (FF-5)	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
		7/1/20 - 6/30/21	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	\$22.88	\$24.18	\$25.47	\$27.20	\$27.88	\$28.58		\$29.37		\$30.18
	FIREFIGHTER EMT-B (FF6)	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
	7/1/20 - 6/30/21	Annual	\$53,869.66	\$56,914.44	\$59,954.72	\$64,043.29	\$65,644.38	\$67,285.49	10 yrs+	\$69,135.84		\$71,037.07	
		Hourly	\$24.60	\$25.99	\$27.38	\$29.25	\$29.98	\$30.73		\$31.57		\$32.44	
FIREFIGHTER EMT-P (FF7)	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	
	7/1/20 - 6/30/21	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	\$26.32	\$27.80	\$29.29	\$31.29	\$32.07	\$32.87		\$33.77		\$34.70	

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

CONTRACT NOT SETTLED AT TIME OF PRINTING

LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN FY20-FY21

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	7/1/19 - 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
		7/1/20 - 6/30/21	Annual	\$37,607.38	\$38,547.54	\$39,511.25	\$40,499.02	\$41,511.50	\$42,549.28	\$43,613.02	\$44,703.36	\$45,820.93	\$46,966.46
			Hourly	\$20.66	\$21.18	\$21.71	\$22.25	\$22.81	\$23.38	\$23.96	\$24.56	\$25.18	\$25.81
L-5	Library Assistant Technical Services Asst	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
		7/1/20 - 6/30/21	Annual	\$39,625.33	\$40,615.97	\$41,631.37	\$42,672.14	\$43,738.95	\$44,832.42	\$45,953.24	\$47,102.06	\$48,279.62	\$49,486.61
			Hourly	\$21.77	\$22.32	\$22.87	\$23.45	\$24.03	\$24.63	\$25.25	\$25.88	\$26.53	\$27.19
L-6	<i>no positions assigned</i>	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
		7/1/20 - 6/30/21	Annual	\$42,795.36	\$43,865.24	\$44,961.88	\$46,085.93	\$47,238.08	\$48,419.03	\$49,629.51	\$50,870.24	\$52,141.99	\$53,445.54
			Hourly	\$23.51	\$24.10	\$24.70	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95	\$28.65	\$29.37
L-7	Senior Library Custodian	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
		7/1/20 - 6/30/21	Annual	\$46,218.97	\$47,374.47	\$48,558.82	\$49,772.78	\$51,017.11	\$52,292.53	\$53,599.87	\$54,939.84	\$56,313.34	\$57,721.18
			Hourly	\$25.40	\$26.03	\$26.68	\$27.35	\$28.03	\$28.73	\$29.45	\$30.19	\$30.94	\$31.71
L-8	Children's Librarian Library Bus. Administrator Part-Time Ref. Librarian Reference Librarian Teens' Librarian	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
		7/1/20 - 6/30/21	Annual	\$51,164.40	\$52,443.51	\$53,754.62	\$55,098.49	\$56,475.94	\$57,887.84	\$59,335.04	\$60,818.43	\$62,338.88	\$63,897.36
			Hourly	\$28.11	\$28.82	\$29.54	\$30.27	\$31.03	\$31.81	\$32.60	\$33.42	\$34.25	\$35.11
L-9	<i>no positions assigned</i>	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
		7/1/20 - 6/30/21	Annual	\$53,909.83	\$55,257.59	\$56,639.00	\$58,054.98	\$59,506.36	\$60,994.02	\$62,518.88	\$64,081.85	\$65,683.90	\$67,325.99
			Hourly	\$29.62	\$30.36	\$31.12	\$31.90	\$32.70	\$33.51	\$34.35	\$35.21	\$36.09	\$36.99
L-10	Head - Adult Services Head - Children's Svcs Head - Circulation Svcs Head - Library Branch Svcs Head - Technology Svcs	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
		7/1/20 - 6/30/21	Annual	\$58,222.61	\$59,678.16	\$61,170.12	\$62,699.38	\$64,266.87	\$65,873.52	\$67,520.38	\$69,208.38	\$70,938.58	\$72,712.05
			Hourly	\$31.99	\$32.79	\$33.61	\$34.45	\$35.31	\$36.19	\$37.10	\$38.03	\$38.98	\$39.95

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

LIBRARY SUBSTITUTES & TEMPORARY STAFF

POSITION	Fiscal Year		Range
Substitute Librarian	7/1/19 - 6/30/20	Hourly	\$21.94 - \$25.40
	7/1/20 - 6/30/21	Hourly	\$22.38 - \$25.91
Substitute Library Assistant	7/1/19 - 6/30/20	Hourly	\$17.14 - \$18.55
	7/1/20 - 6/30/21	Hourly	\$17.48 - \$18.92
Temporary Support Staff	7/1/19 - 6/30/20	Hourly	\$12.00 - \$16.53
	7/1/20 - 6/30/21	Hourly	\$12.75 - \$16.86

POLICE DEPARTMENT FY20-FY21

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)	
P-3																	
	SERGEANT	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
		7/1/20 - 6/30/21	Annual		\$74,396.31	\$75,884.26	\$77,401.92								\$80,111.01	\$82,914.91	\$84,573.21
			Biweekly		\$2,853.71	\$2,910.79	\$2,969.00								\$3,072.92	\$3,180.47	\$3,244.08
P-4																	
	OFFICER	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	
		7/1/20 - 6/30/21	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		\$1,968.84	\$2,074.02	\$2,215.45	\$2,259.76	\$2,304.96	\$2,351.06	\$2,398.08	\$2,446.04	\$2,494.96	\$2,582.28	\$2,672.67	\$2,726.12	
P-5																	
	STUDENT OFFICER*	7/1/19 - 6/30/20	Annual	\$47,396.96													
			Biweekly	\$1,813.20													
		7/1/20 - 6/30/21	Annual	\$47,396.96													
			Biweekly	\$1,818.07													
<p>*Student Officer moves to P-4, Step 1 salary rate upon graduation from police academy in accordance with CH 41, Sec 96B</p> <p>NOTES: Police officers hired after 7/1/2009 receive a higher education incentive in lieu of COLA.</p> <p>FY21 Biweekly Rates are based on a Non-Leap Year calculation.</p>																	

CONTRACT NOT SETTLED AT TIME OF PRINTING

PART-TIME, SEASONAL AND OTHER POSITIONS		
OFFICE OF THE TOWN CLERK	FY2020 SALARY	FY2021 SALARY
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$16.00 per hour	\$16.00 per hour
Election Clerk	\$14.00 per hour	\$14.00 per hour
Election Inspector	\$12.00 per hour	\$12.00 per hour
INSPECTORS	FY2020 SALARY	FY2021 SALARY
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
PUBLIC SAFETY POSITIONS	FY2020 SALARY	FY2021 SALARY
Assistant Animal Control Officer	\$14.39 - \$19.31 per hour	\$14.68 - \$20.50 per hour
Fire Alarm Maintenance Specialist	\$33.83 per hour	\$33.83 per hour
Fire Apparatus Maintenance Specialist	\$31.54 - \$45.00 per hour	\$31.54 - \$45.00 per hour
Police Matron	\$22.50 per hour	\$22.50 per hour
Traffic Supervisors:		
Level 1	\$18.35 per hour	\$18.35 per hour*
Level 2	\$19.79 per hour	\$19.79 per hour*
Level 3	\$21.21 per hour	\$21.21 per hour*
PUBLIC WORKS POSITIONS	FY2020 SALARY	FY2021 SALARY
Engineering Intern	\$14.50 - \$16.30 per hour	\$14.50 - \$16.30 per hour
Seasonal Laborer - Highway	\$12.00 - \$13.25 per hour	\$12.75 - \$14.08 per hour
GOVERNMENT SERVICES POSITIONS	FY2020 SALARY	FY2021 SALARY
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 - \$27.50 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
<i>*Rates pending ratification of COLA percentage given other unions.</i>		

Recreation Part-Time Seasonal Compensation Plan Calendar 2019-2020

Grade	Position Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Minimum Requirements
1	Assistant Leader	1/1/19 - 12/31/19	Hourly	\$12.00				Asst. Leader: 2 yrs. CIT Experience or Similar Exp.w/Children Required. First Aid, CPR/AED Certification Required.
		1/1/20 - 12/31/20	Hourly	\$12.75				
	Water Safety Aide	1/1/19 - 12/31/19	Hourly	\$12.00				Aquatics: Minimum Age 15+, Lifeguard Training (LGT) Required. First Aid, CPR/AED Certification Required.
		1/1/20 - 12/31/20	Hourly	\$12.75				
2	Leader	1/1/19 - 12/31/19	Hourly	\$12.50	\$12.50	\$12.50	\$12.50	2 yrs. Asst. Leader & Group Supervision Experience Required. High School Graduate. First Aid, CPR/AED Cert Required.
		1/1/20 - 12/31/20	Hourly	\$13.25	\$13.25	\$13.25	\$13.25	
3	Lifeguard	1/1/19 - 12/31/19	Hourly	\$13.00	\$13.26	\$13.53	\$13.80	Minimum Age 16+, Lifeguard Training Required. First Aid, CPR/AED Certification Required.
		1/1/20 - 12/31/20	Hourly	\$13.75	\$14.03	\$14.31	\$14.59	
4	Water Safety Instructor	1/1/19 - 12/31/19	Hourly	\$13.80	\$14.03	\$14.31	\$14.59	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required. First Aid, CPR/AED Certification Required.
		1/1/20 - 12/31/20	Hourly	\$14.60	\$14.89	\$15.19	\$15.49	
5	Supervisor	1/1/19 - 12/31/19	Hourly	\$14.60	\$14.79	\$15.09	\$15.39	HS Graduate, Minimum 3 yrs. Leader & Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required.
		1/1/20 - 12/31/20	Hourly	\$15.50	\$15.81	\$16.13	\$16.45	
6	Specialist/Coach	1/1/19 - 12/31/19	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.
		1/1/20 - 12/31/20	Hourly	\$16.50	\$16.83	\$17.17	\$17.51	
7	Assistant Coordinator Senior Supervisor	1/1/19 - 12/31/19	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.
		1/1/20 - 12/31/20	Hourly	\$18.00	\$18.36	\$19.00	\$19.69	
8	Coordinator	1/1/19 - 12/31/19	Hourly	\$21.00	\$21.84	\$22.71	\$23.62	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required.
		1/1/20 - 12/31/20	Hourly	\$21.50	\$22.25	\$23.00	\$23.62	
9	Camp Director	1/1/19 - 12/31/19	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.
		1/1/20 - 12/31/20	Hourly	\$24.50	\$25.25	\$26.25	\$27.00	
10	Certified Instructor				MIN		MAX	5+ yrs. Experience & Certification in Subject Area. First Aid, CPR/AED Certification Required.
		1/1/19 - 12/31/19	Hourly		\$25.00		\$50.00	
		1/1/20 - 12/31/20	Hourly		\$25.00		\$50.00	

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

SEIU CLERICAL EMPLOYEES FY20-FY21

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>	7/1/19 - 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
		7/1/20 - 6/30/21	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>	7/1/19 - 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
		7/1/20 - 6/30/21	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	7/1/19 - 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
		7/1/20 - 6/30/21	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	7/1/19 - 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
		7/1/20 - 6/30/21	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	7/1/19 - 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
		7/1/20 - 6/30/21	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.	7/1/19 - 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
		7/1/20 - 6/30/21	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	7/1/19 - 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
		7/1/20 - 6/30/21	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**

ADMINISTRATION

Superintendent	FY '20	\$	210,125
	FY '19	\$	205,000
Assistant Superintendent	FY '20	\$	154,534
	FY '19	\$	150,675
Director of Student Services	FY '20	\$	154,245
	FY '19	\$	150,483
Director of Business and Finance	FY '20	\$	145,000
	FY '19	\$	146,868
Director of Technology	FY '20	\$	144,892
	FY '19	\$	141,359

PRINCIPALS

ASSISTANT PRINCIPAL

Senior High School	FY '20	\$	154,538	\$	116,337
	FY '19	\$	150,769	\$	113,500
Dean of Students	FY '20	\$	101,168		
	FY '19	\$	72,500		
Middle School	FY '20	\$	127,920	\$	113,262
	FY '19	\$	123,000	\$	110,500
Elementary	FY '20	\$127,955 - \$146,302			
	FY '19	\$124,835 - \$142,734			

CAFETERIA EMPLOYEES

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Lead Cook	FY '20	\$ 14.12	\$ 15.27	\$ 16.13	\$ 17.40	\$ 18.50	\$ 19.23
	FY '19	\$ 13.85	\$ 14.97	\$ 15.82	\$ 17.06	\$ 18.14	\$ 18.86
Cooks	FY '20	\$ 13.87	\$ 15.02	\$ 15.88	\$ 17.15	\$ 18.25	\$ 18.98
	FY '19	\$ 13.60	\$ 14.72	\$ 15.57	\$ 16.81	\$ 17.89	\$ 18.61
General	FY '20	\$ 12.76	\$ 14.17	\$ 15.02	\$ 16.23	\$ 17.33	\$ 18.09
	FY '19	\$ 12.51	\$ 13.89	\$ 14.72	\$ 15.91	\$ 16.99	\$ 17.73

Appendix B.
Salary Schedules for School Employees
(Continued)

<u>TEACHERS and NURSES</u>											
Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate		
FY '20	1	\$ 50,419	\$ 51,399	\$ 53,841	\$ 55,677	\$ 57,512	\$ 59,228	\$ 61,794	\$ 70,181		
FY '20	2	\$ 52,435	\$ 53,455	\$ 55,995	\$ 57,904	\$ 59,813	\$ 61,597	\$ 64,266	\$ 72,988		
FY '20	3	\$ 54,533	\$ 55,593	\$ 58,234	\$ 60,220	\$ 62,205	\$ 64,061	\$ 66,836	\$ 75,908		
FY '20	4	\$ 56,714	\$ 57,817	\$ 60,564	\$ 62,628	\$ 64,694	\$ 66,623	\$ 69,510	\$ 78,944		
FY '20	5	\$ 58,983	\$ 60,129	\$ 62,987	\$ 65,134	\$ 67,281	\$ 69,288	\$ 72,290	\$ 82,102		
FY '20	6	\$ 61,342	\$ 62,535	\$ 65,506	\$ 67,740	\$ 69,973	\$ 72,060	\$ 75,182	\$ 85,386		
FY '20	7	\$ 63,796	\$ 65,036	\$ 68,126	\$ 70,449	\$ 72,771	\$ 74,942	\$ 78,189	\$ 88,801		
FY '20	8	\$ 66,348	\$ 67,637	\$ 70,851	\$ 73,267	\$ 75,682	\$ 77,940	\$ 81,317	\$ 92,353		
FY '20	9	\$ 69,001	\$ 70,343	\$ 73,685	\$ 76,198	\$ 78,710	\$ 81,057	\$ 84,569	\$ 96,047		
FY '20	10	\$ 71,762	\$ 73,157	\$ 76,633	\$ 79,246	\$ 81,858	\$ 84,300	\$ 87,952	\$ 99,889		
FY '20	11	\$ 74,632	\$ 76,083	\$ 79,699	\$ 82,415	\$ 85,132	\$ 87,672	\$ 91,470	\$ 103,885		
FY '20	12	\$ 77,617	\$ 79,126	\$ 82,886	\$ 85,712	\$ 88,537	\$ 91,179	\$ 95,129	\$ 108,040		
FY '20	13	\$ 80,722	\$ 82,291	\$ 86,201	\$ 89,140	\$ 92,080	\$ 94,826	\$ 98,934	\$ 112,362		
FY '20	14	\$ 83,951	\$ 85,583	\$ 89,649	\$ 92,706	\$ 95,763	\$ 98,619	\$ 102,891	\$ 115,249		
FY '20	15	\$ 86,653	\$ 89,064	\$ 96,034	\$ 98,711	\$ 100,861	\$ 103,822	\$ 106,502			

Appendix B.
Salary Schedule for School Employees
(Continued)

ADMINISTRATIVE ASSISTANTS

			Step 1	Step 2	Step 3	Step 4	Step 5
Classification 1	FY '20	\$	26.50	\$ 27.56	\$ 28.66	\$ 29.80	\$ 31.00
Classification 2	FY '20	\$	24.96	\$ 25.96	\$ 27.00	\$ 28.08	\$ 29.19
Classification 3	FY '20	\$	23.97	\$ 24.93	\$ 25.93	\$ 26.97	\$ 28.05

SCHOOL CUSTODIANS

Classification:			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Jr. Custodian	FY '20	\$	18.92	\$ 19.94	\$ 20.66	\$ 21.75	\$ 22.79	\$ 24.16
Senior Custodian	FY '20	\$	21.09	\$ 22.34	\$ 23.02	\$ 24.13	\$ 25.27	\$ 26.74
Head Grounds	FY '20	\$	23.89	\$ 25.11	\$ 25.78	\$ 26.87	\$ 27.99	\$ 29.43
Maintenance	FY '20	\$	27.86	\$ 28.97	\$ 30.13	\$ 31.35	\$ 32.60	\$ 33.90

DIRECTOR OF OPERATIONS

FY '20	\$	103,314
FY '19	\$	100,305

INSTRUCTIONAL ASSISTANTS

			Step 1	Step 2	Step 3	Step 4	Step 5
FY '20	\$	16.18	\$ 17.04	\$ 17.91	\$ 18.89	\$ 19.86	
FY '19	\$	15.87	\$ 16.71	\$ 17.56	\$ 18.52	\$ 19.47	

Appendix C

Salary Schedule for Elected Town Officers Fiscal Year July 1, 2020 – June 30, 2021

<i>Position</i>	<i>Fiscal Year 2020 Salary</i>	<i>Fiscal Year 2021 Salary</i>
<i>Town Clerk (Full Time)</i>	\$96,570	\$100,964
<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

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Select Board Department						
1. Salaries	619,163	620,970	653,999	33,029	5.3%	Taxation
2. Expenses	55,365	55,500	57,500	2,000	3.6%	Taxation
	674,528	676,470	711,499	35,029	5.2%	
Finance and Warrant Commission						
3. Salary	18,407	19,278	20,309	1,031	5.3%	Taxation
4. Expenses	30,366	41,889	43,900	2,011	4.8%	Taxation
	48,772	61,167	64,209	3,042	5.0%	
Accounting Department						
5. Salaries	257,724	266,366	272,435	6,069	2.3%	Taxation
6. Expenses	5,846	7,000	7,000	0	0.0%	Taxation
	263,570	273,366	279,435	6,069	2.2%	
Assessors Department						
7. Salaries	222,037	212,120	218,502	6,382	3.0%	Taxation
8. Expenses	20,817	22,450	22,450	0	0.0%	Taxation
	242,854	234,570	240,952	6,382	2.7%	
Treasurer Department						
9. Salary	107,738	112,026	120,035	8,009	7.1%	Taxation
10. Expenses	10,109	11,400	10,350	(1,050)	-9.2%	Taxation
	117,846	123,426	130,385	6,959	5.6%	
Collector Department						
11. Salaries	122,431	120,041	123,156	3,115	2.6%	Taxation
12. Expenses	73,361	85,450	84,350	(1,100)	-1.3%	\$42,500 Ambulance receipts/Taxation
	195,792	205,491	207,506	2,015	1.0%	
Legal Department						
13. Salary	109,637	101,140	103,163	2,023	2.0%	Taxation
14. Expenses	111,350	114,000	129,000	15,000	13.2%	Taxation
	220,987	215,140	232,163	17,023	7.9%	
Human Resources Department						
15. Salary	232,679	244,116	255,065	10,949	4.5%	Taxation
16. Expenses	2,670	7,500	7,500	0	0.0%	Taxation
	235,350	251,616	262,565	10,949	4.4%	
Information Systems Department						
17. Salaries	283,740	302,578	311,025	8,447	2.8%	Taxation
18. Expenses	74,500	76,500	78,500	2,000	2.6%	Taxation
	358,240	379,078	389,525	10,447	2.8%	

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Town Clerk Department						
Salaries	170,265	178,212	185,277	7,065	4.0%	Taxation
Expenses	61,302	76,300	85,800	9,500	12.5%	Taxation
19. Total Town Clerk Department	231,567	254,512	271,077	16,565	6.5%	
Housing Authority						
20. Salary	18,437	21,798	22,793	995	4.6%	Taxation
21. Expenses	3,400	11,600	11,600	0	0.0%	Taxation
	21,837	33,398	34,393	995	3.0%	
Outside Professional Services						
22. Expenses	46,069	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
23. Expenses	12,170	15,000	15,000	0	0.0%	Taxation
Total General Government	2,669,583	2,769,734	2,885,209	115,475	4.2%	

Police Department						
Salaries	3,932,819	4,349,870	4,443,217	93,347	2.1%	Taxation
Expenses	248,508	288,500	306,000	17,500	6.1%	Taxation
	4,181,326	4,638,370	4,749,217	110,847	2.4%	
Auxiliary Police/Civil Defense						
Expenses	3,000	3,000	3,000	0	0.0%	Taxation
	3,000	3,000	3,000	0	0.0%	
Animal Control						
Salary	62,705	59,952	61,204	1,252	2.1%	Taxation
Expenses	5,881	10,300	10,350	50	0.5%	Taxation
	68,586	70,252	71,554	1,302	1.9%	
24. Total Police	4,252,913	4,711,622	4,823,771	112,149	2.4%	
Fire Department						
Salaries	4,108,394	4,485,158	4,649,924	164,766	3.7%	\$324,000 Ambulance Receipts/Taxation
Expenses	353,769	282,000	288,000	6,000	2.1%	\$40,000 Ambulance Receipts/Taxation
25. Total Fire	4,462,163	4,767,158	4,937,924	170,766	3.6%	
Total Public Safety	8,715,076	9,478,780	9,761,695	282,915	3.0%	

**Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets**

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Conservation Division						
Salary	75,739	77,661	79,235	1,574	2.0%	\$17,000 Conservation Receipts/Taxation
Expenses	1,835	6,400	6,400	0	0.0%	Taxation
	77,574	84,061	85,635	1,574	1.9%	
Planning Division						
Salaries	99,033	95,383	103,154	7,771	8.1%	Taxation
Expenses	3,142	4,500	4,500	0	0.0%	Taxation
	102,176	99,883	107,654	7,771	7.8%	
Housing & Zoning Division						
Salaries	67,494	75,329	78,755	3,426	4.5%	Taxation
Expenses	447	3,500	3,150	(350)	-10.0%	Taxation
	67,941	78,829	81,905	3,076	3.9%	
Community & Economic Development						
Salaries	199,978	217,669	230,733	13,064	6.0%	Taxation
Expenses	1,416	4,000	3,600	(400)	-10.0%	Taxation
	201,394	221,669	234,333	12,664	5.7%	
Building Inspection Division						
Salaries	314,139	338,179	348,348	10,169	3.0%	Taxation
Expenses	25,887	42,000	41,500	(500)	-1.2%	Taxation
	340,026	380,179	389,848	9,669	2.5%	
Health Division						
Salaries	248,894	263,698	270,739	7,041	2.7%	Taxation
Expenses	6,521	12,200	12,200	0	0.0%	Taxation
	255,415	275,898	282,939	7,041	2.6%	
Outside Health Agencies	11,016	13,416	13,416	0	0.0%	Taxation
26. Total Community and Economic Development	1,055,541	1,153,935	1,195,730	41,795	3.6%	
Department of Public Works						
Salaries	1,638,778	1,685,286	1,734,231	48,945	2.9%	Taxation
Expenses	523,127	515,600	559,600	44,000	8.5%	Taxation
Total DPW Admin/Operations	2,161,905	2,200,886	2,293,831	92,945	4.2%	
Building Maintenance						
Salaries	258,512	298,174	311,749	13,575	4.6%	Taxation
Expenses	893,533	948,900	1,039,100	90,200	9.5%	Taxation
Total Building Maintenance	1,152,044	1,247,074	1,350,849	103,775	8.3%	
Municipal & School Field Maintenance	154,989	170,000	180,000	10,000	5.9%	Taxation
Street / Traffic Lighting Maintenance	103,351	115,000	115,000	0	0.0%	Taxation
27. Total Department of Public Works	3,572,289	3,732,960	3,939,680	206,720	5.5%	
28. Snow & Ice	537,560	450,000	450,000	0	0.0%	Taxation
Total Public Works	4,109,849	4,182,960	4,389,680	206,720	4.9%	

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
29. Disability Commission	0	500	500	0	0.0%	Taxation
Council On Aging Department						
30. Salaries	342,755	357,488	371,940	14,452	4.0%	Taxation
31. Expenses	28,514	36,650	38,850	2,200	6.0%	Taxation
	371,269	394,138	410,790	16,652	4.2%	
Youth and Family Services Department						
32. Salaries	291,872	272,387	281,320	8,933	3.3%	Taxation
33. Expenses	14,954	15,000	15,000	0	0.0%	Taxation
	306,826	287,387	296,320	8,933	3.1%	
Veterans Services Department						
Salaries	60,651	62,788	64,831	2,043	3.3%	Taxation
Expenses	72,228	70,533	71,640	1,107	1.6%	Taxation
34. Total Veterans Services	132,879	133,321	136,471	3,150	2.4%	
Total Human Services	810,975	815,346	844,081	28,735	3.5%	
Public Library						
Salaries	1,033,114	1,109,512	1,162,531	53,019	4.8%	Taxation
Expenses	301,502	321,050	322,800	1,750	0.5%	Taxation
Lost Books	1,511	1,600	1,600	0	0.0%	Taxation
35. Total Library Department	1,336,127	1,432,162	1,486,931	54,769	3.8%	
Recreation Department						
Salaries	318,495	479,939	472,520	(7,419)	-1.5%	\$332,442 Recreation Funds/Taxation
Expenses	15,088	15,784	15,784	0	0.0%	Taxation
36. Total Recreation Department	333,583	495,723	488,304	(7,419)	-1.5%	
37. Memorial/Veteran's Day/Westwood Day Expenses	15,952	23,800	23,800	0	0.0%	Taxation
Total Culture and Recreation	1,685,662	1,951,685	1,999,035	47,350	2.4%	
Other						
Operating Capital						
38. Hardware/Software Maintenance	321,066	392,600	415,365	22,765	5.8%	\$4,575 Ambulance Receipts/Taxation
39. Communications Systems	154,496	163,000	163,000	0	0.0%	Taxation
Total Other	475,562	555,600	578,365	22,765	4.1%	
Total Municipal Budget	19,522,247	20,908,040	21,653,795	745,755	3.57%	

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Westwood Public Schools						
Salaries	38,607,786	40,275,301	42,089,531	1,814,230	4.5%	Taxation
Expenses	6,295,349	6,237,730	6,097,969	(139,761)	-2.2%	Taxation
40. Total Westwood Public Schools	44,903,135	46,513,031	48,187,500	1,674,469	3.60%	
41. Westwood Schools (Additional FY20 State Aid)	0	0	160,000	160,000		Taxation
42. Blue Hills Regional School Assessment	135,579	149,576	132,293	(17,283)	-11.6%	Taxation
Crossing Guards						
Salaries	102,650	107,176	113,077	5,901	5.5%	Taxation
Expenses	1,607	3,500	3,000	(500)	-14.3%	Taxation
43. Total Crossing Guards	104,257	110,676	116,077	5,401	4.9%	
Total School Budgets	45,142,971	46,773,283	48,595,870	1,822,587	3.9%	

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,515,966	1,621,869	1,736,211	114,342	7.1%	Taxation
Workers Compensation	238,089	321,485	353,629	32,144	10.0%	Taxation
Unemployment Compensation	94,683	107,993	118,792	10,799	10.0%	Taxation
Health Insurance	4,147,618	4,654,041	4,886,743	232,702	5.0%	Taxation
Life Insurance	6,562	11,200	8,000	(3,200)	-28.6%	Taxation
Payroll service/Other	31,269	34,000	36,900	2,900	8.5%	Taxation
Medicare Part B	132,603	175,033	183,785	8,752	5.0%	Taxation
Social Security Tax	5,669	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	555,371	768,249	845,074	76,825	10.0%	Taxation
School Employee Benefits/Costs	6,727,829	7,703,870	8,179,134	475,264	6.2%	

**Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets**

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Municipal Employee Benefits/Costs						
Retirement Assessment	3,550,373	3,784,364	4,051,323	266,959	7.1%	Taxation
Workers Compensation	113,116	151,399	166,539	15,140	10.0%	Taxation
Unemployment Compensation	20,103	15,246	16,771	1,525	10.0%	Taxation
Health Insurance	1,530,785	1,541,233	1,618,295	77,062	5.0%	Taxation
Life Insurance	3,244	6,800	5,000	(1,800)	-26.5%	Taxation
Pre-Hire/Payroll/Other	98,073	127,000	139,200	12,200	9.6%	Taxation
Public Safety Medical/111F ins	28,856	90,000	96,000	6,000	6.7%	Taxation
Medicare Part B	55,762	70,997	74,547	3,550	5.0%	Taxation
Social Security Tax	1,562	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	235,458	302,111	332,322	30,211	10.0%	Taxation
Municipal Employee Benefits/Costs	5,637,332	6,099,150	6,509,997	410,847	6.7%	
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	364,146	552,000	579,600	27,600	5.0%	Taxation
Waste Collection/Disposal Expenses	1,375,726	1,398,600	1,538,200	139,600	10.0%	Taxation
Audit Services	71,855	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	1,811,727	2,031,850	2,199,050	167,200	8.2%	
44. Total Benefits/Shared Fixed Costs	14,176,888	15,834,870	16,888,181	1,053,311	6.7%	
Reserve Funds						
45. Other/Select Board Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
46. Special Town Mtg Reserve	7,700	25,000	25,000	0	0.0%	Taxation
47. Reserve Fund	0	400,000	405,000	5,000	1.3%	Taxation
Total Reserves	7,700	720,000	725,000	5,000	0.7%	
Total Fixed Costs Budget	14,184,588	16,554,870	17,613,181	1,058,311	6.4%	

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 Select Board.

Debt Service Budget

Municipal Related Debt Service	3,461,860	3,486,431	3,483,661	(2,770)	-0.1%	\$92,250 Cemetery Funds/ \$12,453 Bond Premium/ Taxation
School Related Debt Service	2,676,118	2,570,348	2,466,118	(104,230)	-4.1%	\$1,401,276 Sch Bld Reimb/ \$6,468 Bond Premium/Taxation
48. Total Debt Budget	6,137,978	6,056,779	5,949,779	(107,000)	-1.8%	

FY21 Debt Change

Non Exempt	\$0
Exempt	(\$107,000)
Total	(\$107,000)

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
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Sewer Enterprise

Salaries	315,569	442,300	455,037	12,737	2.9%	Sewer Enterprise Funds
Expenses	303,893	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	164,439	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	2,988,061	3,163,487	3,254,117	90,630	2.9%	Sewer Enterprise Funds
Mandated Inspections	27,499	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	371,994	217,688	214,588	(3,100)	-1.4%	Sewer Enterprise Funds
System Ext./Repairs	0	25,000	25,000	0	0.0%	Sewer Enterprise Funds

49) Total Sewer Enterprise	4,171,454	4,334,975	4,435,242	100,267	2.3%	
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Note: Sewer revenue budget will be Operating Budget: 4,435,242
Plus: Indirect Costs 414,219
Total 4,849,461

Total Operating Budget	89,159,238	94,627,947	98,247,867	3,619,920	3.83%	
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Appendix E

FY'21 SUMMARY BY OBJECT CODE

Department		Professional Salaries	Clerical Salaries	Other Salaries	Subtotal Salaries	Contracted Services	Supplies	Other Expenses	Subtotal Non-salary	Total
Elementary										
411	Deerfield	\$1,149,829	\$68,533	\$76,319	\$1,294,681	\$1,600	\$36,860	\$2,325	\$40,785	\$1,335,466
412	Downey	\$1,453,842	\$68,233	\$57,297	\$1,579,372	\$2,500	\$42,514	\$3,705	\$48,719	\$1,628,091
413	Hanlon	\$1,321,547	\$68,533	\$55,404	\$1,445,484	\$1,200	\$35,302	\$2,575	\$39,077	\$1,484,561
414	Martha Jones	\$1,609,303	\$73,533	\$53,694	\$1,736,530	\$900	\$55,389	\$4,270	\$60,559	\$1,797,089
415	Sheehan	\$1,688,876	\$75,733	\$48,502	\$1,813,111	\$2,500	\$50,524	\$3,925	\$56,949	\$1,870,060
Middle School										
421	Thurston	\$368,120	\$164,090	\$0	\$532,209	\$5,000	\$48,700	\$29,300	\$83,000	\$615,209
242	English/Language Arts-MS	\$839,756	\$0	\$0	\$839,756	\$0	\$15,500	\$4,200	\$19,700	\$859,456
252	Foreign Language-MS	\$323,639	\$0	\$0	\$323,639	\$0	\$6,200	\$600	\$6,800	\$330,439
282	Mathematics-MS	\$802,827	\$0	\$0	\$802,827	\$0	\$4,000	\$0	\$4,000	\$806,827
312	Science-MS	\$827,302	\$0	\$0	\$827,302	\$0	\$14,250	\$0	\$14,250	\$841,552
322	Social Studies-MS	\$717,083	\$0	\$0	\$717,083	\$0	\$6,300	\$0	\$6,300	\$723,383
332	CACE-MS	\$57,848	\$0	\$0	\$57,848	\$1,000	\$8,000	\$200	\$9,200	\$67,048
High School										
431	High School	\$573,245	\$215,517	\$21,481	\$810,243	\$36,577	\$21,750	\$23,500	\$81,827	\$892,070
240	English/Language Arts	\$1,196,850	\$0	\$0	\$1,196,850	\$0	\$18,385	\$1,830	\$20,215	\$1,217,065
250	Foreign Languages	\$981,961	\$0	\$0	\$981,961	\$3,000	\$13,550	\$3,850	\$20,400	\$1,002,361
280	Mathematics	\$1,072,082	\$0	\$0	\$1,072,082	\$350	\$11,100	\$3,250	\$14,700	\$1,086,782
310	Science	\$1,312,727	\$0	\$0	\$1,312,727	\$3,400	\$31,170	\$11,600	\$46,170	\$1,358,897
320	Social Studies	\$1,084,309	\$0	\$0	\$1,084,309	\$0	\$18,700	\$600	\$19,300	\$1,103,609
220	Athletics	\$500,906	\$0	\$0	\$500,906	\$214,300	\$71,745	\$78,600	\$364,645	\$865,551
K-12 Instruction										
180	Libraries	\$747,148	\$0	\$25,418	\$772,565	\$8,200	\$83,490	\$2,130	\$93,820	\$866,385
210	Art	\$875,349	\$0	\$0	\$875,349	\$500	\$52,720	\$2,400	\$55,620	\$930,969
290	Performing Arts	\$1,437,454	\$0	\$0	\$1,437,454	\$14,440	\$29,275	\$29,615	\$73,330	\$1,510,784
300	Physical Education	\$1,013,050	\$0	\$0	\$1,013,050	\$0	\$13,875	\$3,000	\$16,875	\$1,029,925
340	Technology Education	\$954,342	\$0	\$153,157	\$1,107,499	\$130,000	\$116,947	\$161,228	\$408,175	\$1,515,674
Student Services										
390	Student Services	\$429,441	\$63,648	\$3,119,536	\$3,612,625	\$1,070,377	\$37,000	\$1,448,112	\$2,555,489	\$6,168,114
380	Pre-School Special Education	\$500,657	\$29,671	\$0	\$530,328	\$0	\$8,800	\$2,500	\$11,300	\$541,628
391	Student Services-Elementary	\$3,395,094	\$62,233	\$0	\$3,457,327	\$0	\$26,225	\$3,850	\$30,075	\$3,487,402
392	Student Services-MS	\$1,603,961	\$0	\$0	\$1,603,961	\$0	\$11,500	\$1,250	\$12,750	\$1,616,711
393	Student Services-HS	\$1,394,430	\$0	\$1,910	\$1,396,340	\$0	\$4,850	\$1,900	\$6,750	\$1,403,090
260	Guidance	\$941,194	\$94,147	\$0	\$1,035,341	\$7,000	\$4,600	\$10,100	\$21,700	\$1,057,041
265	Nursing	\$745,682	\$0	\$0	\$745,682	\$21,125	\$8,050	\$5,000	\$34,175	\$779,857
District wide										
100	Central Administration	\$714,582	\$546,244	\$0	\$1,260,826	\$67,875	\$21,700	\$79,000	\$168,575	\$1,429,401
120	Shared Management Info Services	\$117,352	\$0	\$0	\$117,352	\$42,400	\$0	\$0	\$42,400	\$159,752
150	Curriculum and Instruction	\$2,051,906	\$0	\$193,757	\$2,245,663	\$103,778	\$53,913	\$166,516	\$324,207	\$2,569,870
500	Maintenance & Operations	\$234,626	\$0	\$1,745,540	\$1,980,166	\$709,134	\$1,462,000	\$83,201	\$2,254,335	\$4,234,501
550	Transportation	\$0	\$0	\$0	\$0	\$1,447,053	\$0	\$0	\$1,447,053	\$1,447,053
600	Other Expenses	\$218,000	\$98,786	\$361,000	\$677,786	\$69,290	\$0	\$0	\$69,290	\$747,076
Total		35,256,323	1,628,902	5,913,014	42,798,239	3,963,499	2,444,884	2,174,132	8,582,515	51,380,753

*Includes State Aid, Grants, Revolving

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 FY21 budget recommendations.

This information is drawn from the numerous presentations made throughout the budget process at public meetings of the Select Board and Finance and Warrant Commission.

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

- Town wide FY21 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.

FY21 Budget Summary

The FY21 overall budget strives to provide a well-balanced, comprehensive budget for the community. The Select Board, working closely with 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 FY20 exhibited overall improvement in the economy and revenue sources. This improvement, coupled with significant savings due to health insurance reforms, and new revenue from University Station, allowed for budgets that provided for moderate operating budget growth while making continued progress on capital, reserves, and long term liability needs.

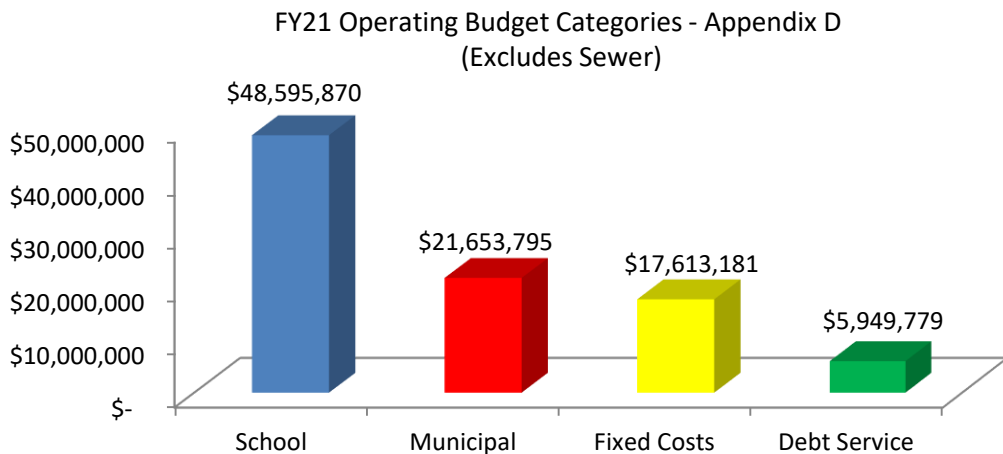
FY21 Budget Summary

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.
- 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 FY21 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY21 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 3.6% increase to municipal and school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,326,400.
- 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 \$1.465M annual appropriation. This allows the Town to remain on target with the liability funding schedule.

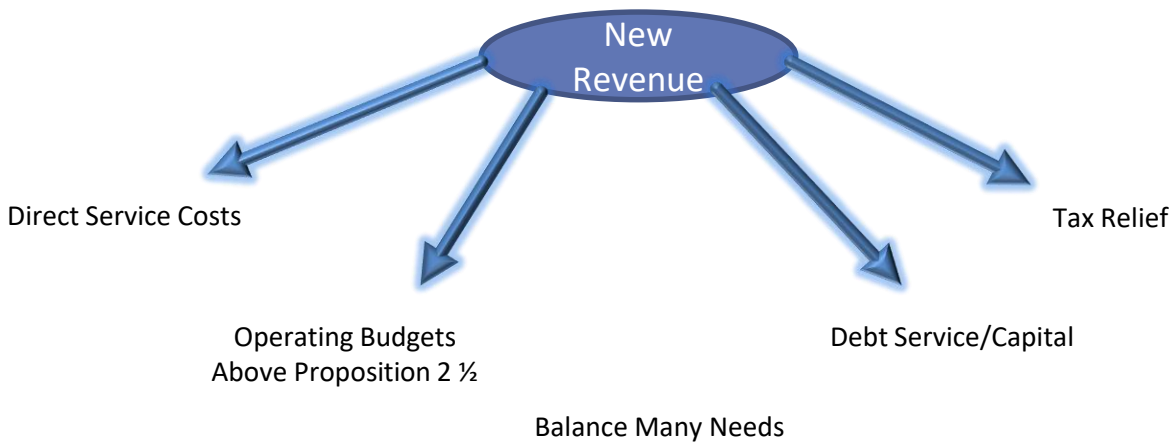


University Station

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.

FY21 will represent the seventh year of new tax revenue from the University Station project. To date through FY20, the project has increased our tax levy by \$5.9M.

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 FY21 budget, there is \$578,000 in University Station revenue available, coming from \$378,000 of unused FY20 levy and conservative anticipated new tax growth of \$200,000. The Select Board is proposing that \$378,000 of this funding be used to support the School and Municipal Operating Budgets at moderate 3.6% growth. The remaining \$200,000 will remain as unused tax levy, providing tax relief to all residents.

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.

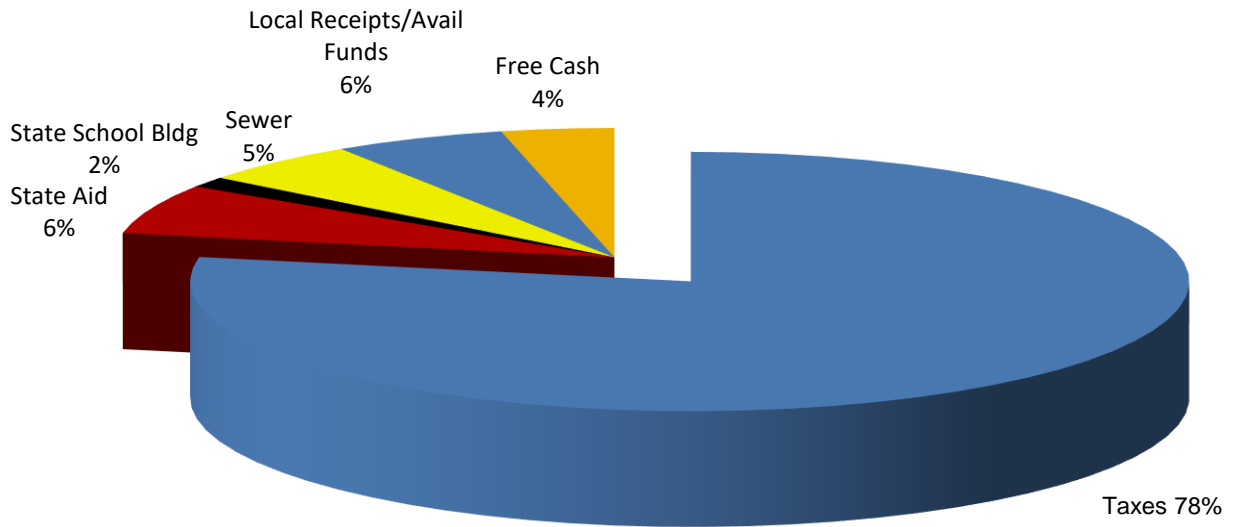
As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

Town of Westwood Summary of Proposed FY21 Budget

	FY2018 Approved Per Recap	FY2019 Approved Per Recap	FY2020 Approved Per Recap	FY2021 Proposed
BUDGET CATEGORIES				
Appropriations Made by Town Meeting:				
Operations Budget	\$87,726,490	\$91,193,470	\$94,627,946	\$98,247,866
Capital - Municipal	\$867,000	\$886,900	\$1,322,000	\$1,304,400
Capital -Schools	\$867,000	\$867,000	\$1,017,000	\$1,017,000
Capital - Sewer	\$600,000	\$420,000	\$1,050,000	\$765,000
Stabilization Account Appropriation - annual article	\$100,000	\$100,000	\$125,000	\$125,000
Capital Stabilization Appropriation	\$397,000	\$0	\$0	\$0
OPEB Account Appropriation - annual article	\$1,390,000	\$1,415,000	\$1,440,000	\$1,465,000
Other Financial Warrant Articles	\$1,406,000	\$1,125,000	\$0	\$31,000
Prior yr. Adjustments voted at Town Meeting	\$403,800	\$331,000	\$99,500	\$444,000
Other Capital - School & Municipal	\$949,000	\$1,300,760	\$1,407,000	\$2,177,220
	\$0	\$0	\$0	\$0
Total Appropriations -Town Meeting	\$94,706,290	\$97,639,130	\$101,088,446	\$105,576,486
Other Amounts to be Raised (not Voted at Town Meeting)				
State Aid Offsets (Funds which must be restricted)	\$18,602	\$19,478	\$22,831	\$22,946
State and County Charges	\$624,344	\$676,612	\$703,146	\$704,408
Overlay (Reserve for abatements/exemptions)	\$584,151	\$586,416	\$689,710	\$520,337
Other - Snow & Ice Raised on Recap	\$69,715	\$121,480	\$0	\$0
Total Other Amounts	\$1,296,812	\$1,403,986	\$1,415,687	\$1,247,691
Total Expenditures	\$96,003,102	\$99,043,116	\$102,504,133	\$106,824,177
Financial Resources				
State Revenue:				
State Aid	\$5,965,655	\$6,212,883	\$6,395,080	\$6,638,070
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$1,401,276
Local Revenue:				
Total Property Taxes	\$74,005,710	\$76,955,697	\$80,224,068	\$83,336,647
Local Receipts	\$4,043,415	\$4,204,479	\$4,195,857	\$4,195,857
Enterprise (Sewer) Funding (for all - capital , articles, etc)	\$5,067,862	\$5,118,071	\$5,790,177	\$5,614,461
Available Funds for misc articles	\$769,800	\$1,038,760	\$167,000	\$158,720
Available Funds	\$528,334	\$520,832	\$527,176	\$539,246
Meals/Hotel Tax	\$0	\$432,000	\$515,000	\$1,050,000
Capital Stabilization Fund	\$0	\$0	\$0	\$0
Free Cash to Reduce the Tax Rate	\$500,000	\$0	\$0	\$0
Free Cash	\$3,721,050	\$3,159,118	\$3,288,500	\$3,889,900
Total Revenues	\$96,003,102	\$99,043,116	\$102,504,134	\$106,824,177
Total revenue less expenditures	\$0	\$0	\$1	(\$0)
Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :				
Approved at 2018 ATM -School MSBA Program Feasibility Phase		\$1,750,000		
Approved at 2018 ATM -Redevelopment Islington/Wentworth Library		\$3,500,000		
Approved at 2019 ATM Road Improvement Project			\$900,000	
Proposed for 2020 ATM -Road Improvement Project				\$4,650,000
Proposed for 2020 ATM -DPW Equipment				\$325,000

FY2021 Projected Budget Revenue

FY2021 Projected Budget Revenue



FY2021 Projected Budget Revenue

	FY2020 Per Recap	FY2021 Proj	\$ Change	% Change
Taxes	\$80,224,068	\$83,336,647	\$3,112,579	3.9%
State Aid	\$6,395,080	\$6,638,070	\$242,990	3.8%
State School Bldg Reimbursement	\$1,401,276	\$1,401,276	\$0	0.0%
Sewer Enterprise	\$5,790,177	\$5,614,461	(\$175,716)	-3.0%
Local Receipts	\$4,195,857	\$4,195,857	\$0	0.0%
Available Funds	\$527,176	\$539,246	\$12,070	2.3%
Available Funds - prior yr/other articles	\$167,000	\$158,720	(\$8,280)	-5.0%
Meals/Hotels Tax	\$515,000	\$1,050,000	\$535,000	103.9%
Free Cash	\$3,288,500	\$3,889,900	\$601,400	18.3%
Total	\$102,504,134	\$106,824,177	\$4,320,043	4.2%

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?

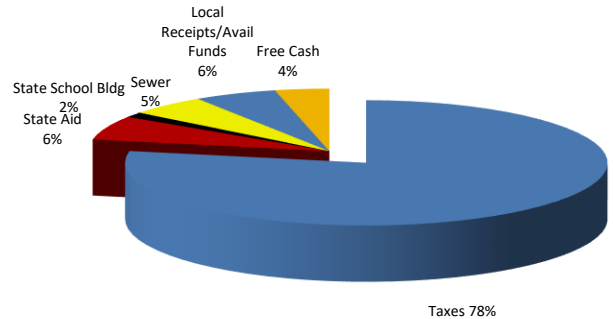
What is a Capital Outlay Expenditure Exclusion?

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.

FY2021 Projected Budget Revenue



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.
<i>Debt/Capital Exemption Overrides Approved & Still Ongoing</i>			
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.			
<i>Debt/Capital Exemption Overrides Completed</i>			
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 FY2021

Tax Levy Calculation	FY2017	FY2018	FY2019	FY2020	FY2021	
Prior Year Levy Limit	\$66,435,457	\$70,367,740	\$73,558,364	\$76,623,854	\$79,703,916	
Plus 2.5% Increase	\$1,660,886	\$1,759,194	\$1,838,959	\$1,915,596	\$1,992,598	Plus 2.5%
Plus New Growth**	\$1,099,667	\$1,252,430	\$950,531	\$661,466	\$450,000	New growth
New Tax Levy - University Station	\$1,171,730	\$179,000	\$276,000	\$503,000	\$200,000	Uni Station growth
General Overrides	\$0	\$0	\$0	\$0	\$0	General Override
Tax Levy Limit	\$70,367,740	\$73,558,364	\$76,623,854	\$79,703,916	\$82,346,514	
Exempt Debt*	\$1,642,706	\$1,523,690	\$1,429,505	\$1,320,986	\$1,217,416	Exempt Debt
Levy Capacity	\$72,010,446	\$75,082,054	\$78,053,359	\$81,024,902	\$83,563,930	What we could tax
Actual Levy Assessed	\$70,500,803	\$74,005,710	\$76,955,697	\$80,224,068	\$83,336,647	What we actually tax
Excess Levy(Taxes not raised)	\$1,509,643	\$1,076,344	\$1,097,662	\$800,834	\$227,283	Unused tax levy
Increase in Actual Levy (including new growth)	4.2%	5.0%	4.0%	4.2%	3.9%	
Increase in Levy without new growth	0.88%	2.94%	2.33%	2.73%	3.07%	

Unused Tax Levy Detail	FY2018	FY2019	FY2020	FY2021
Unused University Station new Growth	\$279,000	\$555,000	\$378,000	\$227,283
Other New Growth Higher Than Budgeted/Other	\$797,344	\$542,662	\$422,834	\$0
Total Unused Levy	\$1,076,344	\$1,097,662	\$800,834	\$227,283

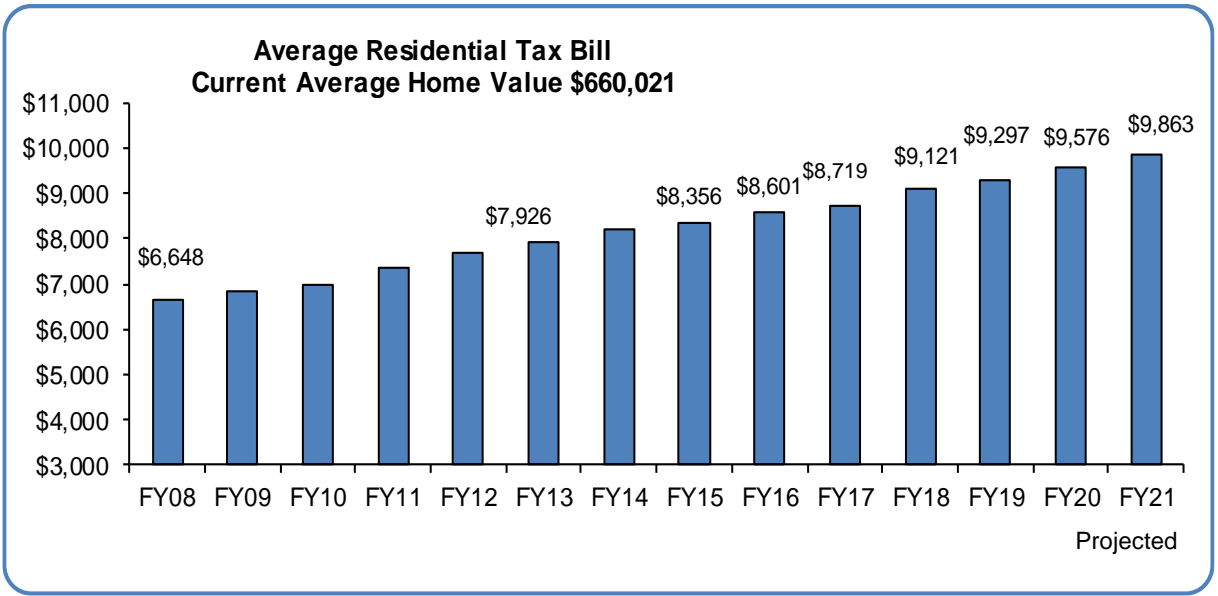
* Exempt debt - This is the net principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.

**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	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Projected FY21
Residential	\$15.40	\$15.24	\$14.66	\$14.57	\$15.09	\$14.65	\$14.51	
Commercial	\$28.18	\$28.79	\$28.27	\$28.20	\$29.30	\$28.24	\$28.22	
% of Total Town Value								
Residential Property	86.8%	87.5%	85.5%	85.1%	84.9%	84.1%	84.8%	
Commercial Property	13.1%	12.5%	14.4%	14.8%	15.1%	15.9%	15.3%	
Tax Shift Factor	1.65	1.70	1.70	1.70	1.70	1.68	1.70	
% of Total Town Taxes								
Residential Properties	78.3%	78.7%	75.4%	74.8%	74.3%	73.3%	74.1%	
Commercial Properties	21.6%	21.3%	24.5%	25.2%	25.7%	26.7%	25.9%	
Average Residential Tax Bill								
Home Value	\$532,345	\$548,315	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	
Tax Bill	\$8,198	\$8,356	\$8,601	\$8,719	\$9,121	\$9,297	\$9,576	\$9,863
Average Tax Bill Increase	3.4%	1.9%	2.9%	1.3%	4.6%	2.0%	3.0%	3.0%
Single Tax Rate	\$17.08	\$16.93	\$16.63	\$16.59	\$17.24	\$16.81	\$16.60	
Savings to Average Tax Bill from Having Split Tax Rate	\$894	\$926	\$1,155	\$1,207	\$1,300	\$1,370	\$1,380	



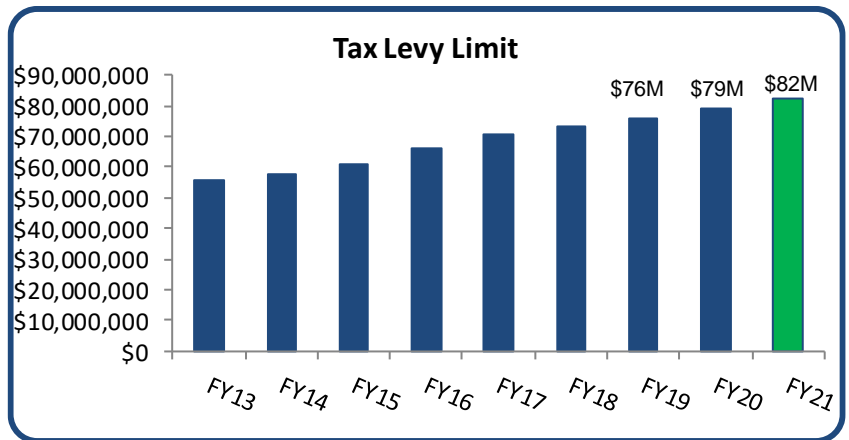
The Components of the Tax Levy

Property tax levy:

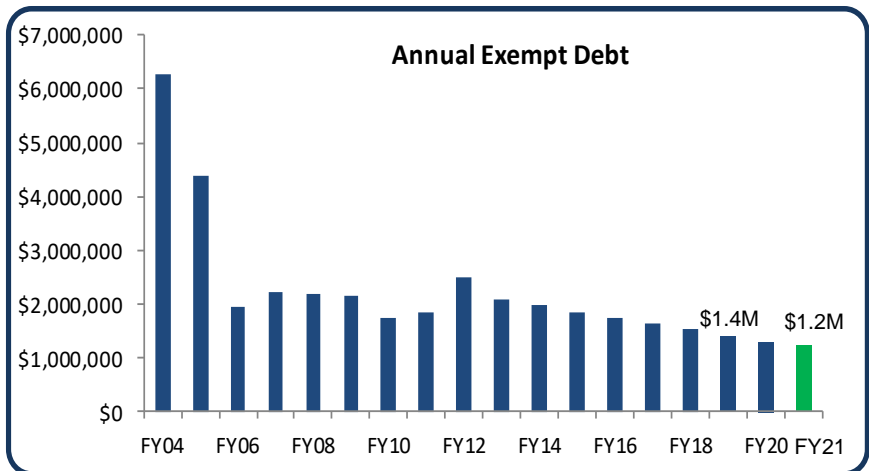
- Revenue a community can raise through property taxes.
- Proposition 2 ½ places constraints on the amount of the levy raised by a community and on how much the levy can be increased from year to year.

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.

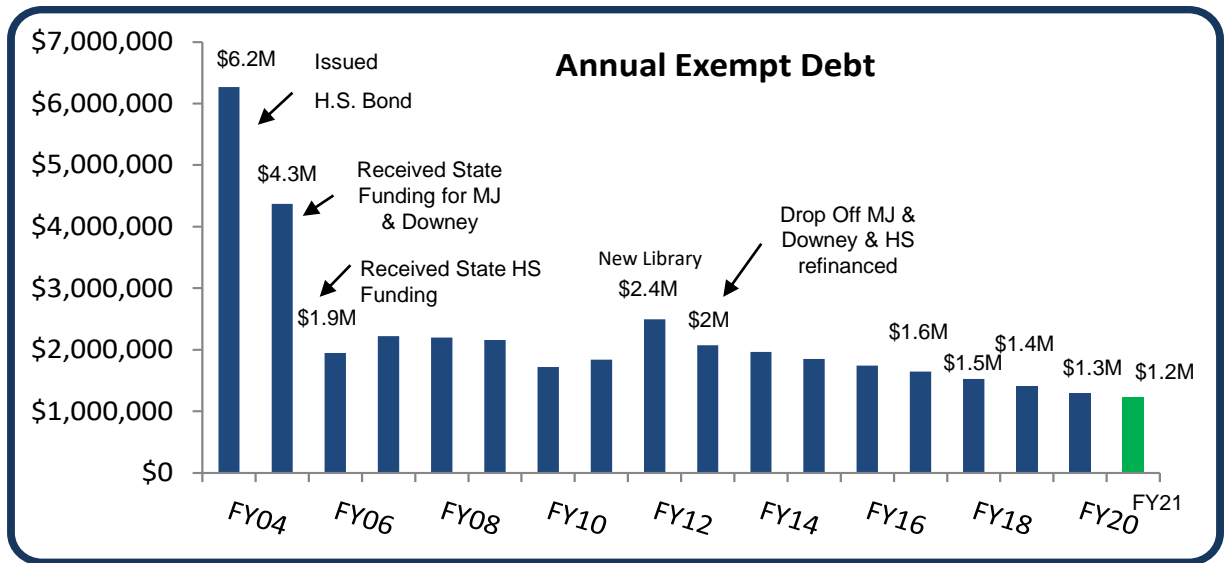


Proposition 2 ½ governs total taxes raised by the Town,
not an individual home's bill.

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.

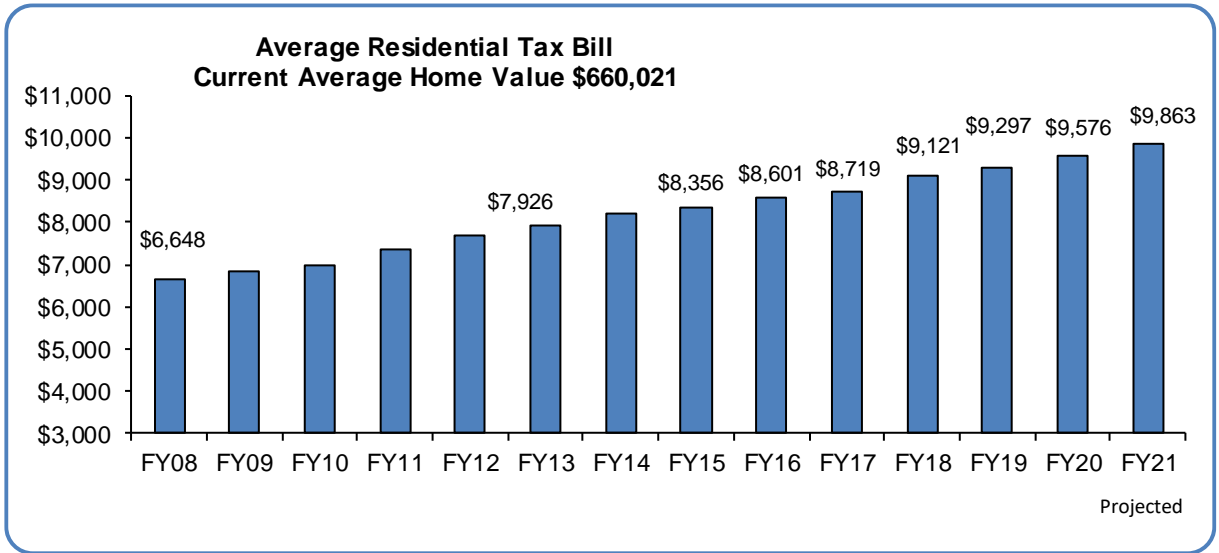
Annual Exempt Debt



- 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.
- FY21 Exempt Debt:

High School	\$567,071
Library	<u>\$650,345</u>
Total	\$1,217,416

A Look At the Average Tax Bill



- FY21 bill projected increase of \$287 or 3%.
 - Based on net tax levy change only, not any change in commercial/residential shift.

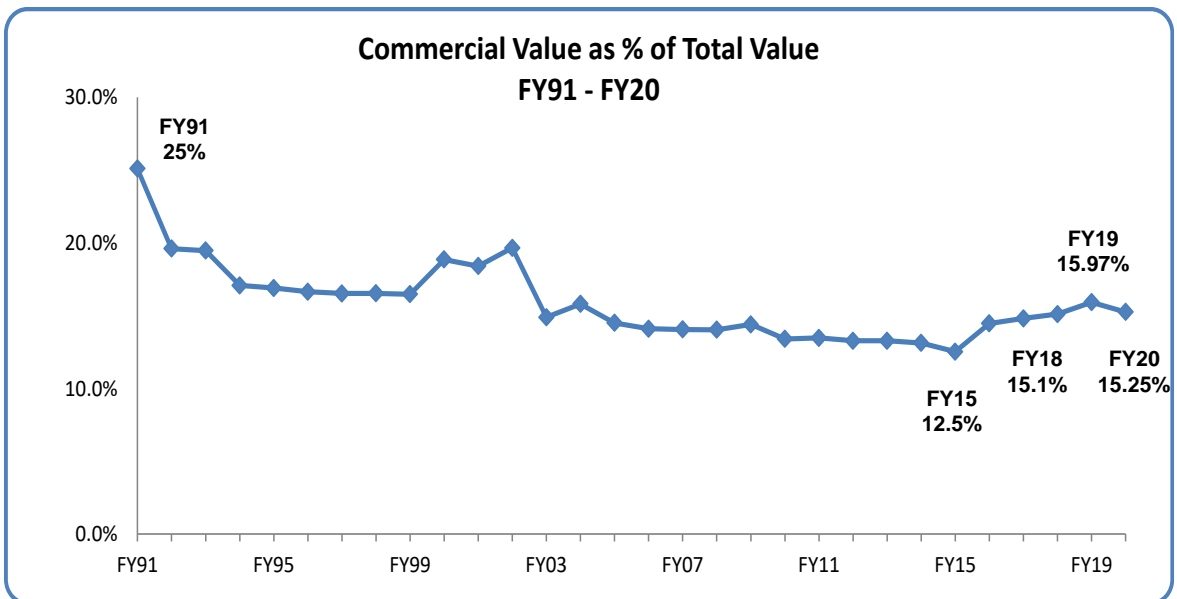
	FY16	FY17	FY18	FY19	FY20	Projected FY21
Average Tax Bill Increase	2.9%	1.3%	4.6%	2%	3%	3%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$1,155	\$1,207	\$1,300	\$1,370	\$1,380	
Average Residential Tax Bill Home Value	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	
Average Tax Bill	\$8,601	\$8,719	\$9,121	\$9,297	\$9,576	\$9,863

Westwood's Ranking in the State Average Tax Bill						
FY14	FY15	FY16	FY17	FY18	FY19	FY20
18	17	17	18	17	18	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									
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial % of Total Value	Direct Tax Rate	Total 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
2020	\$4,095,829,530	\$14.51	\$557,002,679	\$93,617,500	\$86,218,300	\$736,838,479	\$28.22	15.2%	\$16.59	\$4,832,668,009

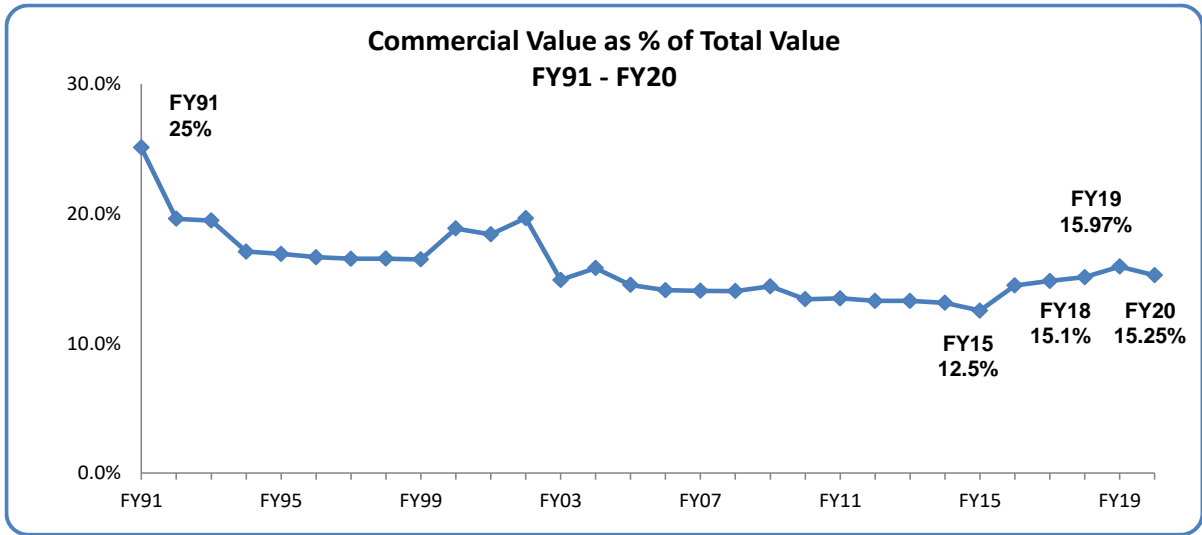


University Station has significantly strengthened the Town’s commercial value since opening in 2015.

A report listing all individual property values for FY19 and FY20 can be found on the Town’s web site at www.townhall.westwood.ma.us.

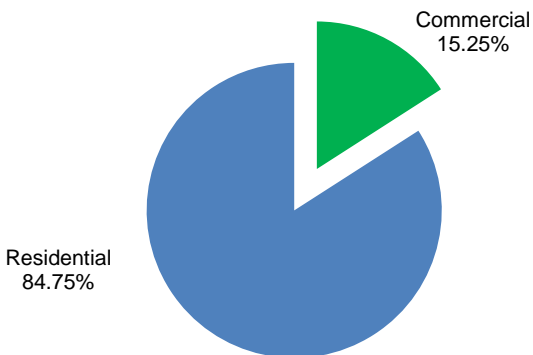
Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

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



Type of Property	Tax Rate
Commercial	\$28.22
Residential	\$14.51

FY20 Total Value



FY20 Taxes Paid



Commercial is 15.25% of value, but pays 25.9% of taxes

In FY20, the split tax rate saves the average homeowner \$1,380 or 14% of their tax bill

The Select Board 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.

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 included:

- 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 Select Board continued with tax relief measures in FY20.

These included:

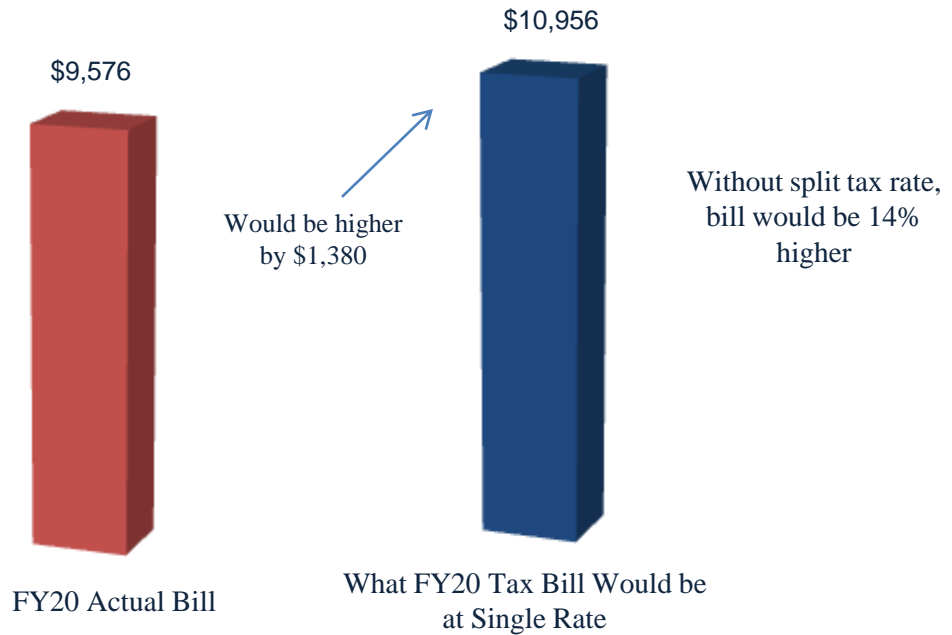
- Keeping all debt and operating budget requests within Proposition 2 ½.
- Paying for increased public safety service impact with University Station revenue.
- Maintain the beneficial commercial/residential tax split.
- Allocating the total unused tax levy of \$800K to provide general tax relief to all homeowners.

FY21:

The Select Board will continue with tax relief measures in FY21.

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

Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.

In FY20 that relief is \$1,380.

The Town has a split tax rate, charging commercial property a higher rate than residential. The Select Board, in consultation with the Board of Assessors, voted to set the FY20 shift factor, which sets the different rates, at 1.70.

In FY20, commercial property, while only representing 15.25% of the Town's value, will pay 25.9% of the total taxes, a slight decrease from 26.7% in FY19.

FY20 Tax Rates

Residential	\$14.51
Commercial	\$28.22

University Station

Commercial value can provide additional new growth revenue for the town

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 enhanced revenue opportunity for the Town.

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

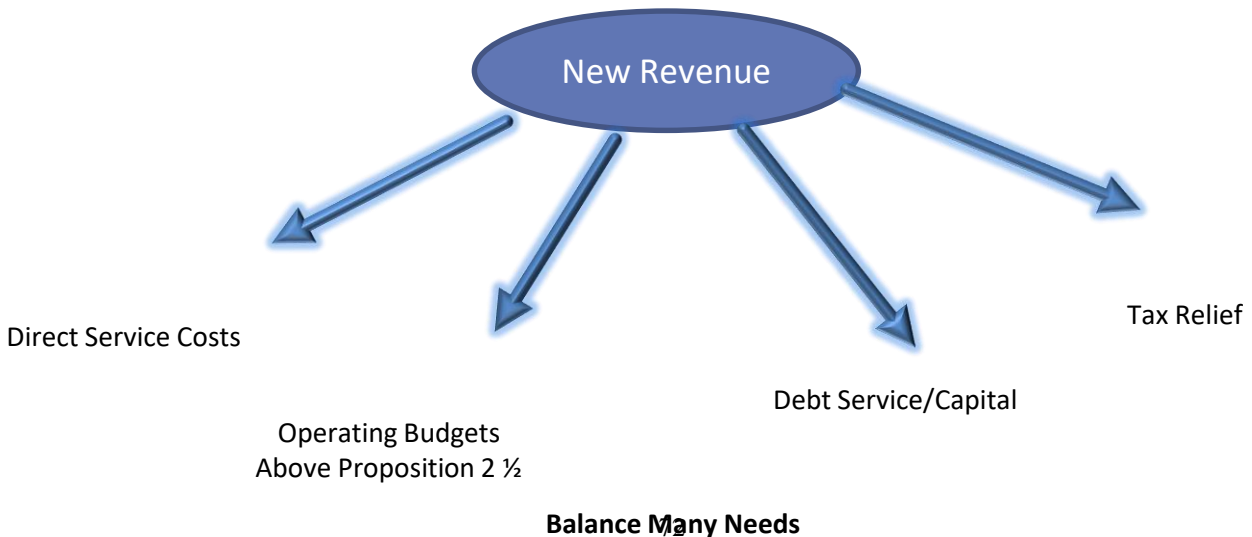
The Town, as planned before the start of the project, has utilized this new revenue for several important financial areas including:

- Providing for 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

Estimated annual new tax revenue from initial impact study before start of project.

- | | |
|-----------------------------|-------------|
| • Increased new revenue - | \$5M |
| • Associated direct costs - | <u>\$2M</u> |
| • Public Safety | |
| • School Enrollment | |
| • Net new annual revenue - | \$3M |

University Station new commercial tax revenue can provide for multiple areas:



University Station

University Station has provided important new commercial tax revenue:

University Station New Growth Tax Revenue

FY15	FY16	FY17	FY18	FY19	FY20	Total
\$565,000	\$3,242,307	\$1,171,730	\$179,000	\$276,000	\$503,000	\$5,937,037

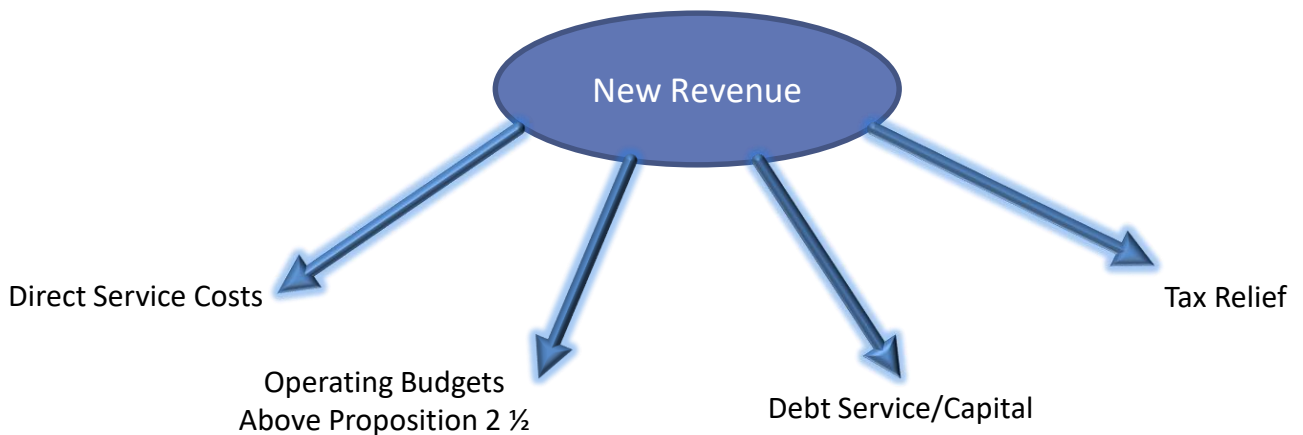
This chart shows the additional tax revenue each year from the project. The additional annual revenue is now \$5.9M. As taxes on the property before development were approximately \$2million, the total current University Station development pays over \$7.9M in annual taxes.

FY21 additional new revenue is budgeted at \$200,000

Actual revenue by year:

- **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. 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. 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, new tax revenue was \$503,000. This, combined with prior year unused levy of \$555,000, provided \$1,058,000 of tax levy revenue for budget items. A portion of this revenue was used for direct services, including \$537,500 for public safety needs, including two new firefighters, two new police officers, and one Communications Center Director. In addition, \$50,000 was allocated to the school budget to provide for costs of additional University Station related transportation needs. \$92,500 was used towards the debt service for a portion of the Route 109 bond costs, keeping this within Proposition 2 ½. The remaining unused tax levy of \$378,000 provided tax relief for our residents.



Balance Many Needs

University Station

University Station Revenue Significantly Helps Multiple Budget Areas

Summary of How Funding Has Been Used:

Operating Budgets: Support operating budgets outside the constraints of Proposition 2 ½

Total Increase in funding to Operating Budgets	\$2.639M
School	\$1.9M
Municipal	\$ 700K

- School and Municipal services have been enhanced without need for an override.

Direct Service Costs: Provides for increases in service costs especially public safety

Total Funding for Direct Service Costs	\$1.938M
School	\$ 265K
Municipal	\$ 1,672,500

- The increase in direct services has been funded by the project revenue itself, causing no additional budget impact.

Capital: Revenue to fund capital projects within Proposition 2 ½

Ongoing:

Debt Service – Police Bond	\$800,000
Debt Service – Route 109 Road Bond	\$92,500
Total Ongoing	\$892,500
One Time – Capital Fund	\$975,000

- Important capital has been funded without the need for an override.

Tax Bill Relief: Apply revenue to subsidize tax bills for all residents

	FY16	FY17	FY18	FY19	FY20
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000

- Each year, a portion of the new revenue has been used to mitigate residential tax bills.

University Station Detail by Year of Use of New Tax Revenue

Operating Budgets - Support Operating Budgets Outside the Constraints of Proposition 2 ½

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

- School and Municipal services have been enhanced without need for an override.

Direct Service Costs – Provides for Increases in Service Costs Primarily Public Safety

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	Total
School		\$215,000			\$50,000	\$265,000
Municipal	\$565,000		\$570,000		\$537,500	\$1,672,500

- The increase in direct services has been funded by the project revenue itself, causing no additional budget impact.

University Station Detail by Year of Use of New Tax Revenue - Continued

Capital – Revenue to Fund Capital Projects Within Proposition 2 1/2	
One Time appropriation to Capital Fund in FY16	\$975,000
Capital - Ongoing Revenue used to fund capital projects. The debt service is permanently added for the life of the bond.	
Debt Service – Police Station bonding beginning in FY17	\$800,000
Debt Service – Route 109 Road Bond beginning in FY20	\$92,500

- Important capital has been funded without the need for an override.

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
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000

- Each year, a portion of the new revenue has been used to mitigate residential tax bills.

State Aid

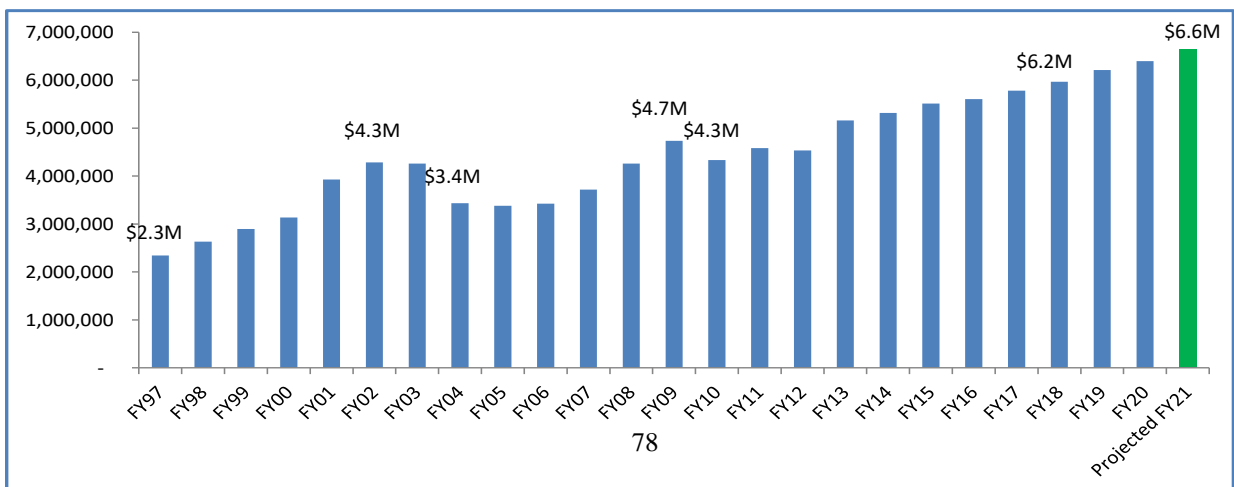
State Aid is annual revenue from the state of Massachusetts and consists of distributions, reimbursements, and offsets. Distributions are aid programs through which towns receive funds according to varying formulas, such as Chapter 70 Education and Municipal aid. Reimbursements are amounts paid to reimburse 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 FY21 budget utilizes the Governor's estimate of 3.8% increase.
- Governor's preliminary FY21 local aid projections are the initial step of the State budget process. We will monitor the State budget process and update the estimate accordingly.

				Governor
				Projected
	FY2018	FY2019	FY2020	FY2021
Chapter 70-Education	\$5,111,033	\$5,336,202	\$5,496,384	\$5,725,253
Municipal Aid	\$728,832	\$754,341	\$774,708	\$796,400
Other	\$107,188	\$102,862	\$101,157	\$93,471
Offsets (Restricted to Library)	\$18,602	\$19,478	\$22,831	\$22,946
Total Receipts	\$5,965,655	\$6,212,883	\$6,395,080	\$6,638,070
Charges				
County Tax	196,478	201,390	200,141	205,145
MBTA Assessment	325,361	353,806	363,653	361,219
Other	\$102,505	\$121,416	\$139,352	\$138,044
Total Charges	\$624,344	\$676,612	\$703,146	\$704,408
Net State Aid	\$5,341,311	\$5,536,271	\$5,691,934	\$5,933,662

Long Term History of State Aid



State School Building Assistance

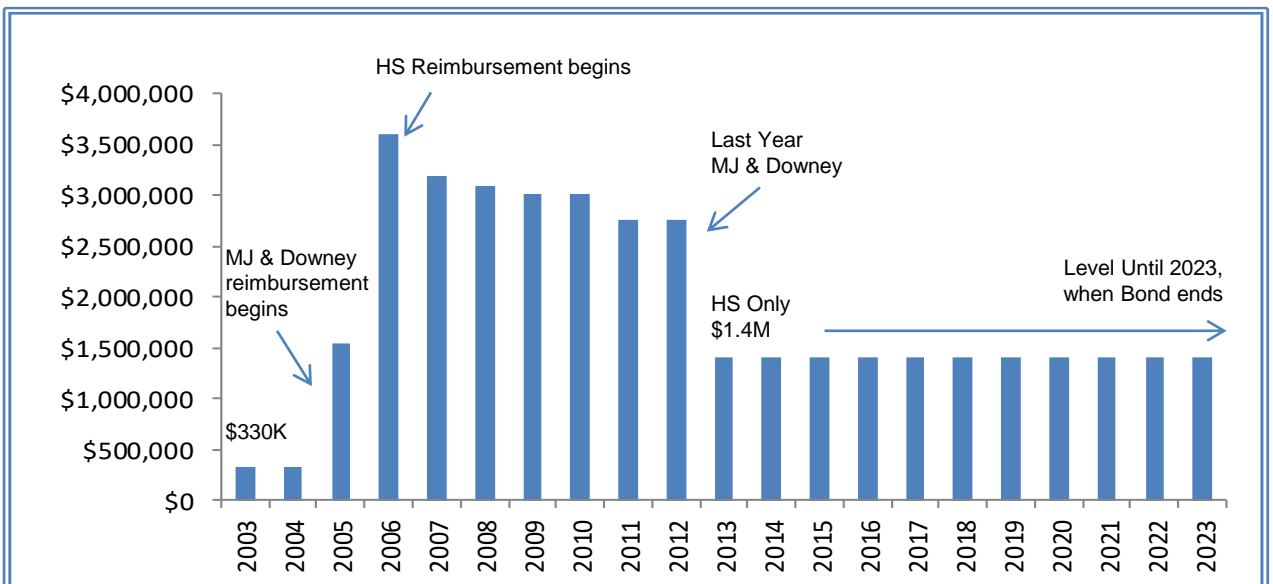
School building projects have been done as part of the Massachusetts School Building Assistance Program. Through this program, the State pays a significant portion of the total cost of the project. The Town renovated and expanded the Martha Jones and Downey schools and constructed the new High School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

School Building Reimbursement History

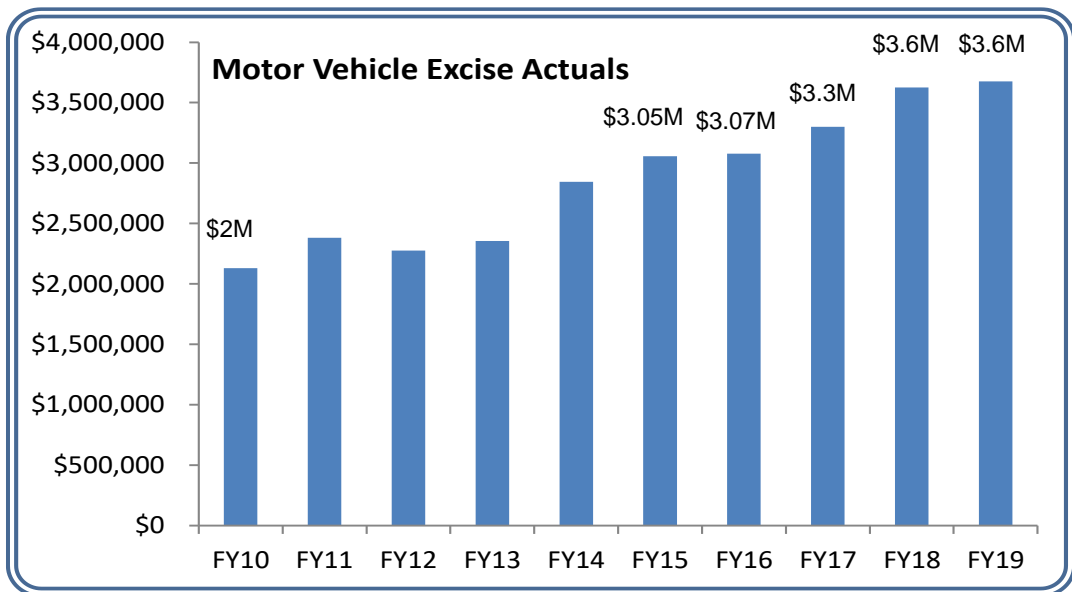


FY2021 Local Receipts

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.

	FY17	FY18	FY19	FY19	FY20	FY21
	Actual	Actual	Budget	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$3,300,477	\$3,624,505	\$2,673,415	\$3,675,895	\$2,680,000	\$2,680,000
Penalties and Interest	\$147,442	\$244,434	\$90,000	\$210,068	\$90,000	\$90,000
License/Permits	\$1,007,287	\$1,060,376	\$550,000	\$1,200,836	\$590,000	\$590,000
Departmental Receipts	\$365,321	\$804,325	\$474,500	\$397,861	\$388,415	\$388,415
Investment Income	\$119,026	\$173,501	\$40,500	\$216,319	\$80,000	\$80,000
Recreation	\$180,000	\$180,000	\$341,064	\$180,000	\$332,442	\$332,442
Other	\$225,518	\$98,217	\$35,000	\$80,560	\$35,000	\$35,000
	\$5,345,071	\$6,185,358	\$4,204,479	\$5,961,539	\$4,195,857	\$4,195,857

- 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. Actual revenue over budget flows to free cash.



FY2021 Available Funds

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

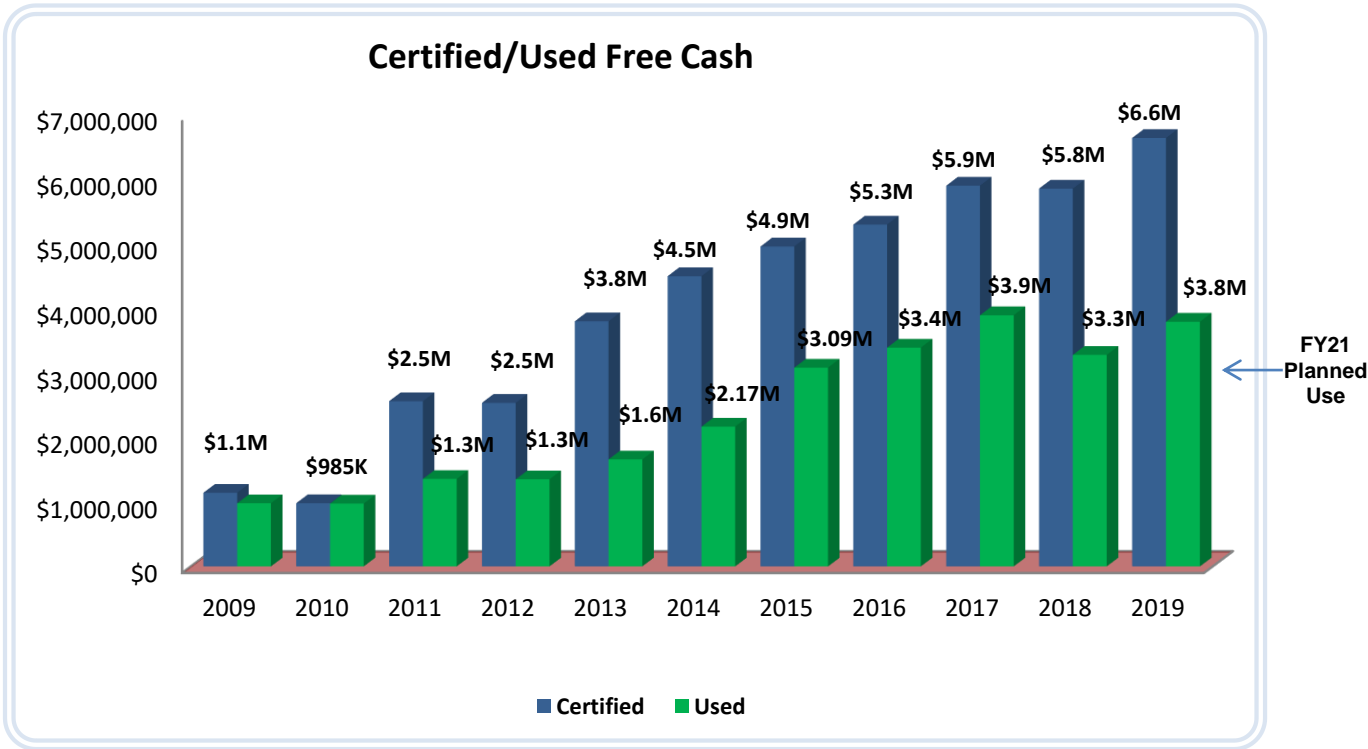
Available Funds Allocated	FY16	FY17	FY18	FY19	FY20	FY21
	Budget	Budget	Budget	Budget	Budget	Budget
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Trust	\$0	\$0				
Cemetery Lot Sales		\$110,250	\$105,750	\$101,250	\$96,750	\$92,250
Ambulance Receipts for Ongoing Budget	\$376,500	\$376,500	\$376,500	\$376,500	\$391,075	\$411,075
High School Bond Premium	\$17,812	\$15,738	\$13,084	\$10,912	\$8,690	\$6,468
Additional One Time Use Ambulance for Operating Budget						
Library Bond Premium	\$17,963	\$16,755	\$16,000	\$15,170	\$13,661	\$12,453
	\$429,275	\$536,243	\$528,334	\$520,832	\$527,176	\$539,246

Available Funds for Prior Year/Misc Warrant Articles	FY16	FY17	FY18	FY19	FY20	FY21
	Budget	Budget	Budget	Budget	Budget	Budget
Additional Ambulance (equipment/salaries/purchase ambulance)	\$131,000	\$208,000	\$372,800	\$514,760	\$141,000	\$127,220
Sale of Assets Account						
Overlay Surplus	\$35,000			\$35,000	\$26,000	\$31,500
Cemetery Lot Sales for special article						
Additional State Aid						
Bond Premium	\$725,000		\$397,000			
Miscellaneous Funding		\$20,000		\$489,000		
	\$891,000	\$228,000	\$769,800	\$1,038,760	\$167,000	\$158,720

- 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 (2/20) before appropriation - \$828K.
 - 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 - FY21 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, 2019 is \$6,637,200.
- Good FY19 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.
- FY21 budget uses \$3.38M for capital, \$125,000 for Stabilization, and \$381,000 for other warrant articles.



Certified Date	July 2019	July 2018	July 2017	July 2016	July 2015	July 2014	July 2013	July 2012
Amount	\$6,637,200	\$5,854,683	\$5,900,219	\$5,386,795	\$4,961,737	\$4,502,878	\$3,806,582	\$2,547,593
Proposed 2019 ATM:								
Fall Town Meeting/ Other			\$801,000	\$256,000	\$456,000	\$155,000		
Stabilization	\$125,000	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Capital	\$3,383,900	\$3,163,500	\$2,198,118	\$1,769,050	\$1,652,050	\$1,523,000	\$1,308,150	\$800,000
Articles	\$381,000		\$861,000	\$1,295,000	\$883,000	\$401,509	\$260,500	\$58,000
Total Used	\$3,889,900	\$3,288,500	\$3,960,118	\$3,420,050	\$3,091,050	\$2,179,509	\$1,668,650	\$1,358,000
Unallocated	\$2,747,300	\$2,566,183	\$1,940,101	\$1,966,745	\$1,870,687	\$2,323,369	\$2,137,932	\$1,189,593

- Financial Policy target is approximately \$3.3M unallocated.

Meals/Hotel Tax

Background

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

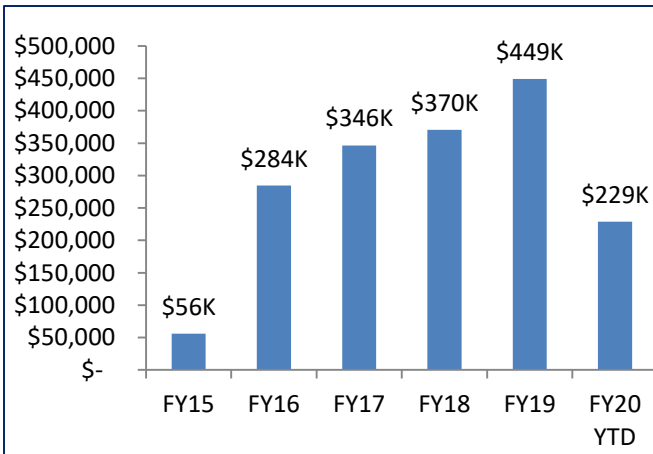
- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

Restricted Funding

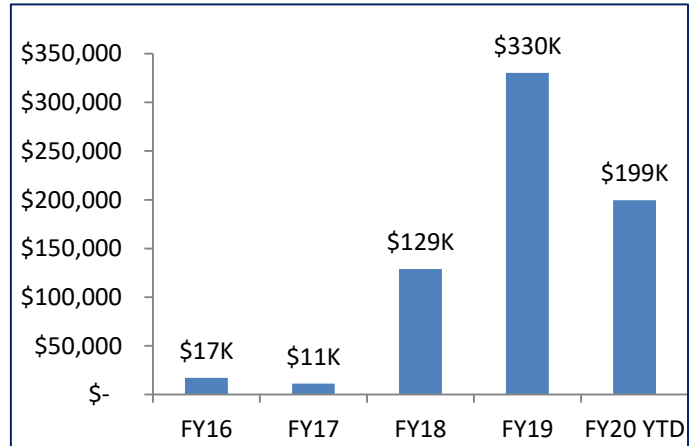
- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

Revenue

Annual Meals Tax Revenue



Annual Hotels Tax Revenue



* New Hotel came online October of 2018

Most Recent Quarterly Receipts

	Meals	Hotels
9/30/19	\$114,522	\$94,311
12/31/19	\$114,171	\$105,110

Meals/Hotel Tax

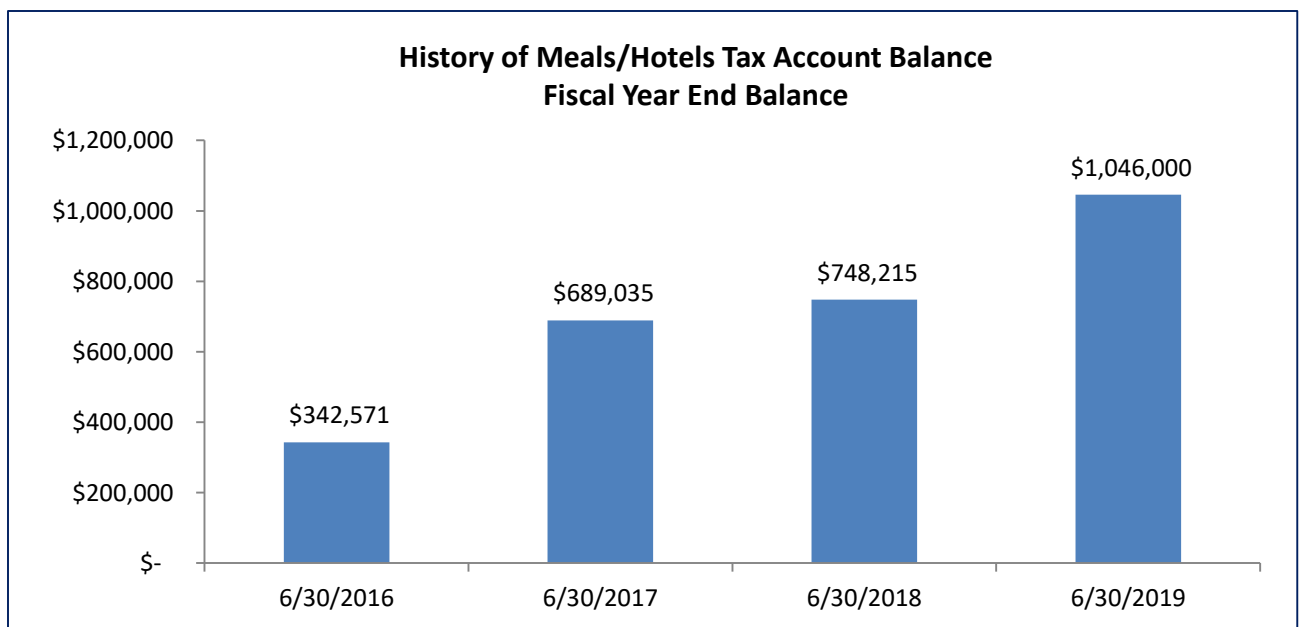
Use of Funds

Any use of funds must be appropriated by Town Meeting. All use requires a 2/3 vote by Town Meeting.

- Funds have been used for capital projects.
- May 2018 Town Meeting appropriated \$432K of funds:
 - Lighting of the High School tennis courts
 - HVAC project at the High School pool
 - These facilities receive extensive use by residents of all ages.
- May 2019 Town Meeting appropriated \$515K of funds:
 - Design of Recreation Field Lighting
 - Thurston Middle School HVAC project
 - Council on Aging HVAC project
 - These facilities receive extensive use by residents of all ages.
- May 2020 Town Meeting – budget proposal \$1,050,000 for additional Town Wide Recreation capital projects.

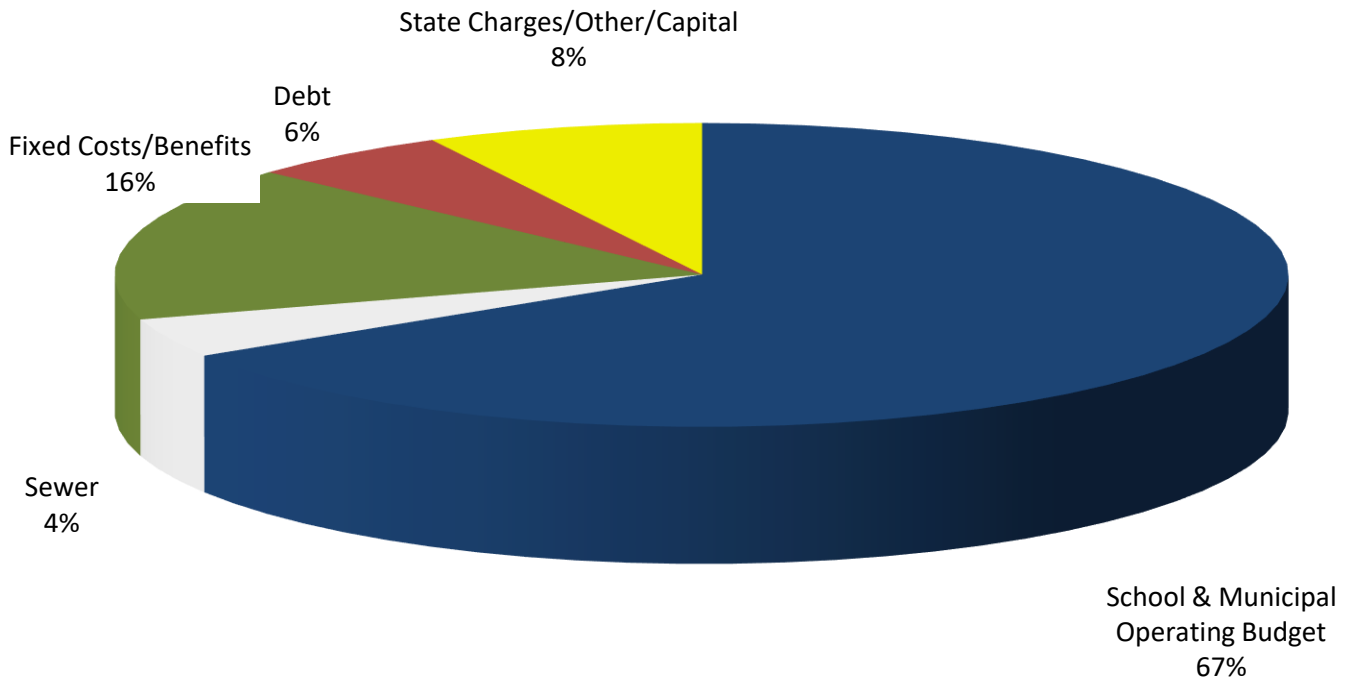
Balance in the Account

- The balance in the account as of June 30, 2019 is \$1,046,000.
- The current balance as of 12/31/2019 is \$1,474,000



FY2021 Proposed Expenditure Summary

FY2021 Expenditure Summary



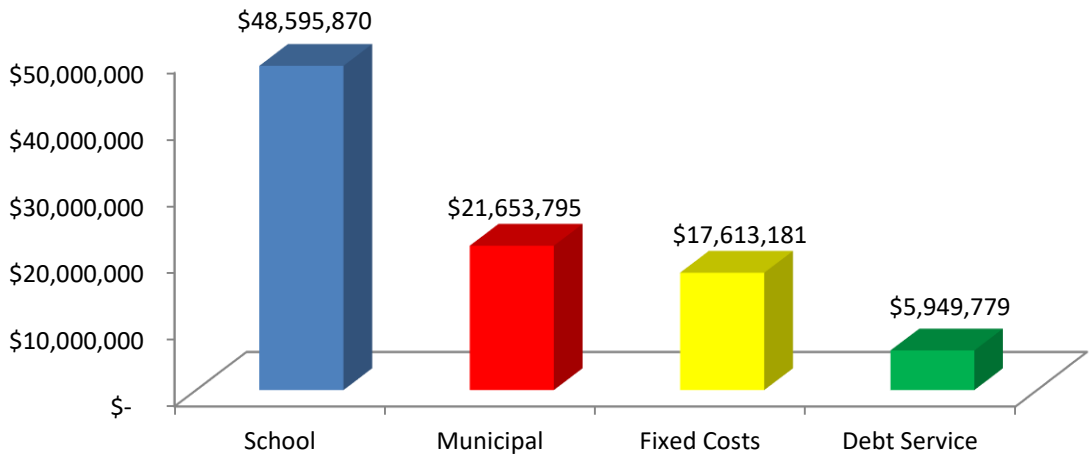
FY2021 Proposed Expenditure Summary

	FY2020 Budget	FY2021 Projected	\$ Change	% Change
Operating Budget - School Categories	\$46,773,283	\$48,435,870	\$1,662,587	3.6%
Operating Budget - Municipal	\$20,908,040	\$21,653,795	\$745,755	3.57%
School Additional FY20 State Aid	\$0	\$160,000	\$160,000	
Benefits/Reserves/Insurance	\$16,554,870	\$17,613,181	\$1,058,311	6.4%
Sewer - Operating	\$4,334,975	\$4,435,242	\$100,267	2.3%
Debt Service	\$6,056,779	\$5,949,779	(\$107,000)	-1.8%
Total Operating	\$94,627,947	\$98,247,867	\$3,619,920	3.8%
Capital Base Budget - School & Municipal	\$2,339,000	\$2,321,400	(\$17,600)	-0.8%
Capital - Sewer	\$1,050,000	\$765,000	(\$285,000)	-27.1%
Other Appropriations:				
To Stabilization	\$125,000	\$125,000	\$0	0.0%
Additional Capital	\$1,407,000	\$2,177,220	\$770,220	54.7%
To OPEB Trust	\$1,440,000	\$1,465,000	\$25,000	1.7%
Prior Year/Other Articles	\$99,500	\$475,000	\$375,500	377.4%
State Charges/Offsets/Overlay/Snow	\$1,415,687	\$1,247,691	(\$167,996)	-11.9%
Total Expenditures	\$102,504,134	\$106,824,178	\$4,320,044	4.2%

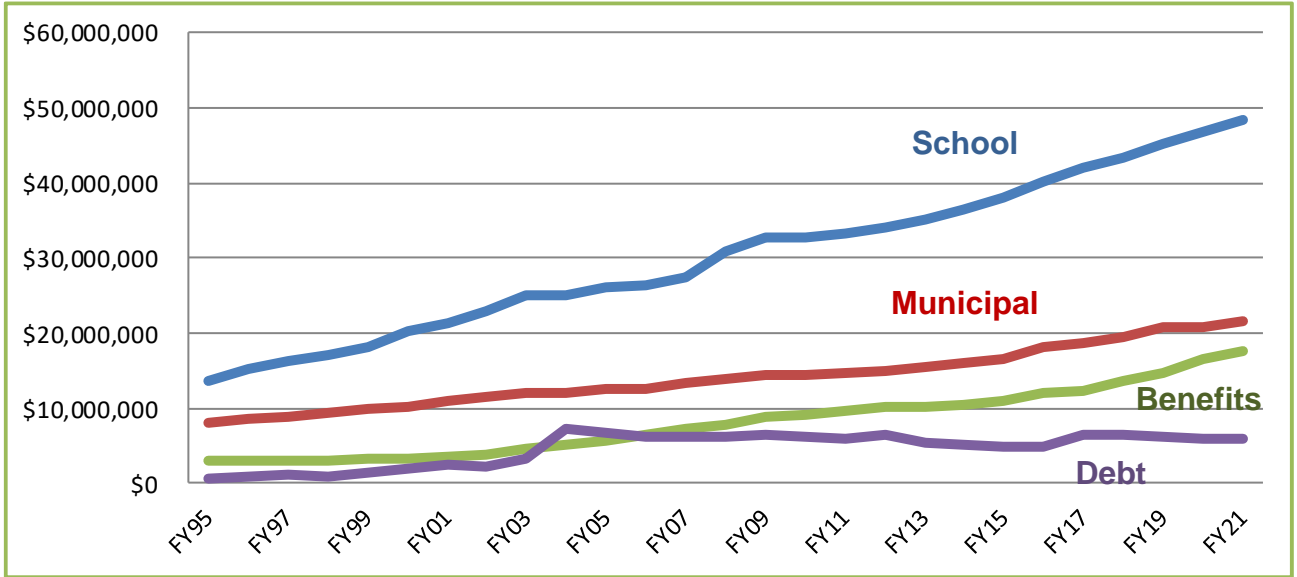
Operating Budget Categories

FY20Budget	Category	Fy21 Select Board Proposed	\$ Change FY21 v FY20	% Change FY21 v FY20
\$46,513,031	School Operating	\$48,187,500	\$ 1,674,469	3.6%
	FY20 Ch70 Aid for Schools	\$ 160,000	\$ 160,000	
\$20,908,040	Municipal Operating	\$21,653,795	\$ 745,755	3.6%
\$ 149,576	Blue Hills	\$ 132,293	\$ (17,283)	-11.6%
\$ 110,676	Traffic Supervisors	\$ 116,077	\$ 5,401	4.9%
\$16,554,870	Fixed Costs	\$17,613,181	\$ 1,058,311	6.4%
\$ 6,056,779	Debt Service	\$ 5,949,779	\$ (107,000)	-1.8%
\$ 4,334,975	Sewer	\$ 4,435,242	\$ 100,267	2.3%
\$94,627,947	Total	\$98,247,867	\$ 3,619,920	3.8%

FY21 Operating Budget Categories - Appendix D
(Excludes Sewer)



A Look at the Budget History

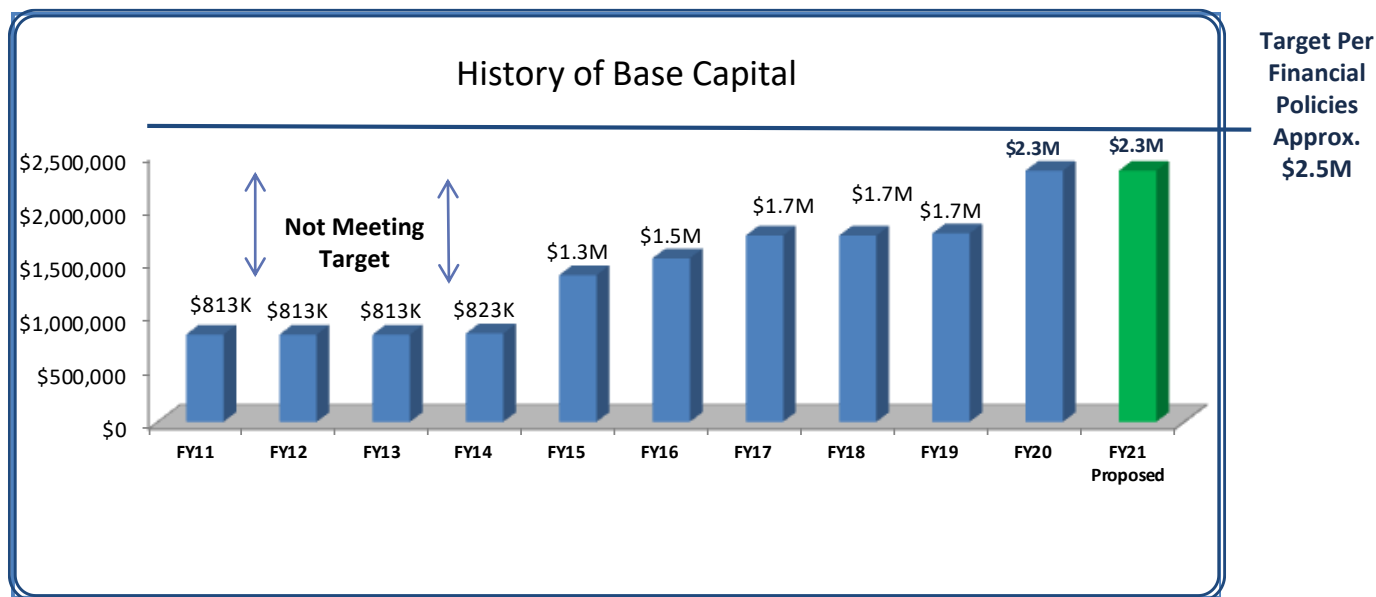


Budget	% Change in Budget													
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
School Budgets	12.9%	5.8%	0%	1.7%	2%	3.3%	3.8%	4.2%	5.3%	4.9%	3.3%	3.4%	3.47%	3.6%
Municipal Budgets	3.7%	5.4%	0%	0.6%	2.3%	3%	3.2%	3.4%	5.2%	3.7%	3.6%	3.8%	3.5%	3.57%
Benefits/ Insurance/ Reserves	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%	6.4%
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%	-1.8%

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 \$2.5M.
 - 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.
- FY21 continues improvement in ongoing capital funding.



FY21 current proposed:

- Fund base capital at \$2.32 million
 - School - \$1,017,000
 - Municipal - \$1,304,400

Capital Funding

Capital Budget – Other Capital Article

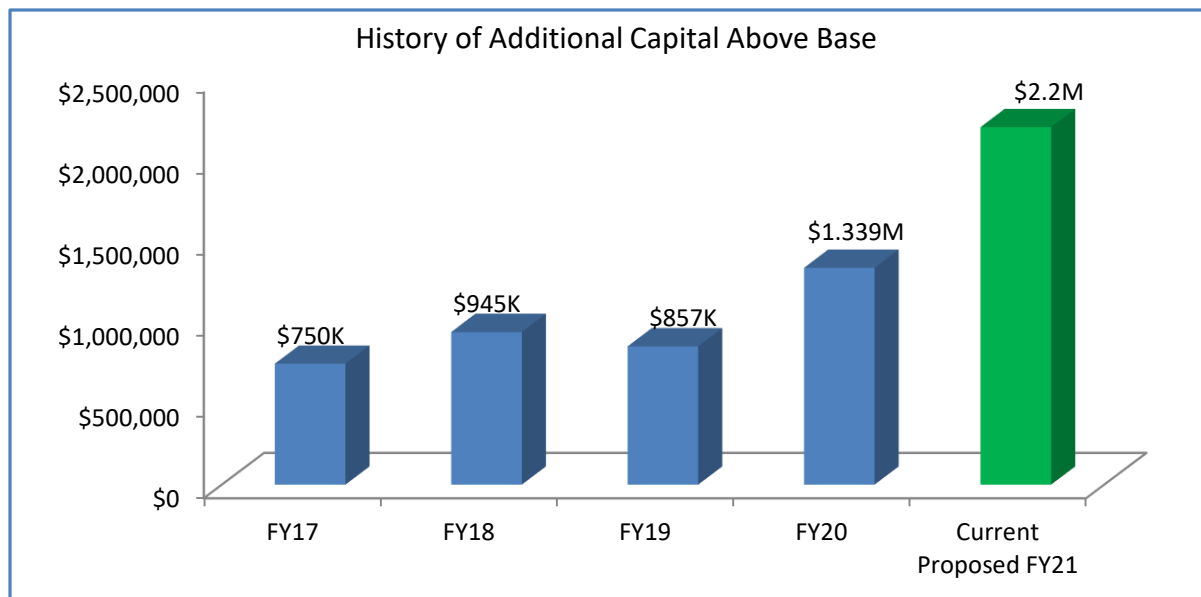
- Since FY17, the Town Meeting has approved an “additional” capital budget article beyond the main base articles.
- Effort to fund:
 - Capital that has been deferred by years of not meeting financial goal
 - Larger items that do not easily fit within base capital budget articles:

Prior Years

- School IT network
- High School Tennis Court Lighting
- Pool Renovations

FY20

- Thurston HVAC Project
- COA HVAC Project
- Field Design Projects



- Other Capital Articles for FY2021 of \$2,112,500 are funded by free cash and meals/hotels tax.
- FY21 current proposed includes Town and School projects and Town wide recreation projects.
 - Addresses important capital needs with available funding, such as free cash and meals/hotels tax.

Capital Funding

Budget – 13: Road Improvement Bond – Route 109 Improvements, Crosswalk Safety Improvements, Sidewalk Enhancements, and Pavement Preservation

Item	Amount	Funding Source
Route 109 Improvements	\$2,550,000	Bond
Crosswalk/Safety Improvements	\$500,000	Bond
Paving/Sidewalk Enhancements/Winter/Clapboardtree Intersection/ Pavement Preservation	\$1,600,000	Bond
Total	<u>\$4,650,000</u>	

Funded by a Bond Authorization

- This would need to be funded by a 10 year bond under Proposition 2 1/2
- This bond would replace a retiring DPW bond issued in 2012.

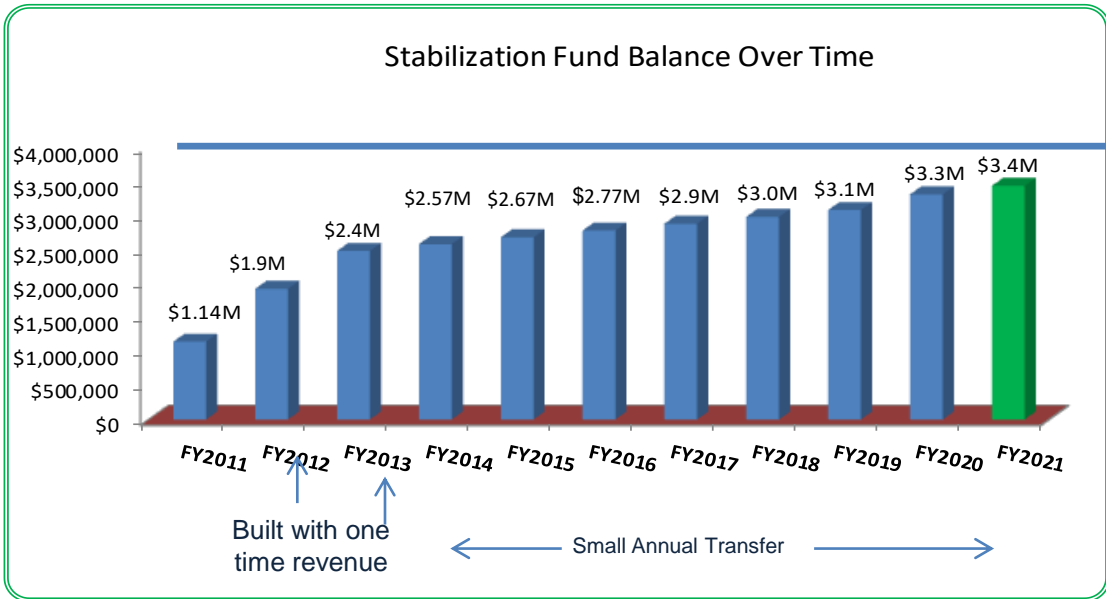
Budget – 10: Appropriation – Additional Capital Improvements – Equipment Borrowing Article

Item	Amount	Funding Source
DPW - 1 Heavy Duty Dump Truck with Plow	\$325,000	Bond
Total	<u>\$325,000</u>	

- This would be a short term borrowing, less than a 5 year period.

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.



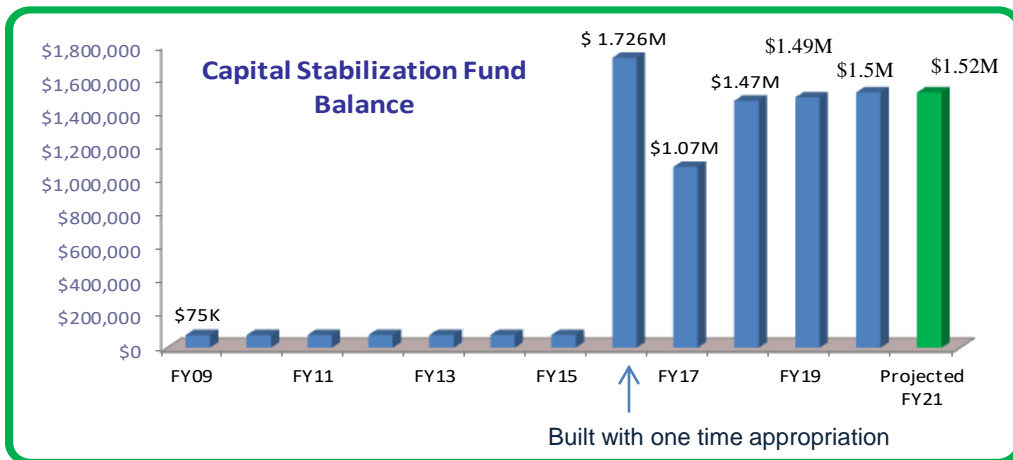
Approx.
\$3.5M
Target

Stabilization Fund						
	FY2016	FY2017	FY2018	FY2019	FY2020	Budget Plan FY2021
Annual Appropriation	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$125,000
One Time Additional Appropriation	\$0	\$0	\$0	\$0	\$0	\$0

- The FY21 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 FY17, \$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						
	FY2016	FY2017	FY2018	FY2019	FY2020	Projected FY2021
Annual Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
One Time Appropriation	\$1,650,000	\$0	\$397,000	\$0	\$0	\$0
Town Meeting Voted Use		\$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.

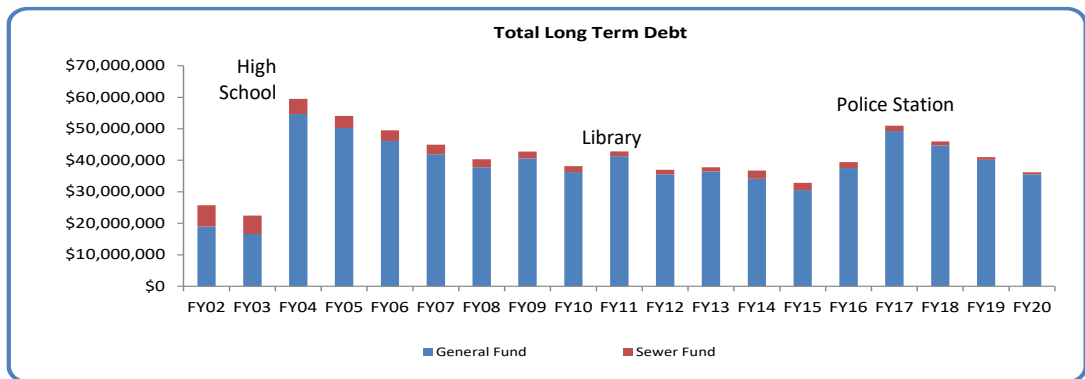
Credit Rating

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	FY15	FY16	FY17	FY18	FY19	FY20
General Fund	30,545,000	37,525,000	49,355,000	44,710,000	40,120,000	35,545,000
Sewer Fund	2,277,620	2,122,060	1,680,000	1,274,700	868,600	666,800
Total	32,822,620	39,647,060	51,035,000	45,984,700	40,988,600	36,211,800

Debt Management

Town Debt – Utilized Favorable Borrowing Climate

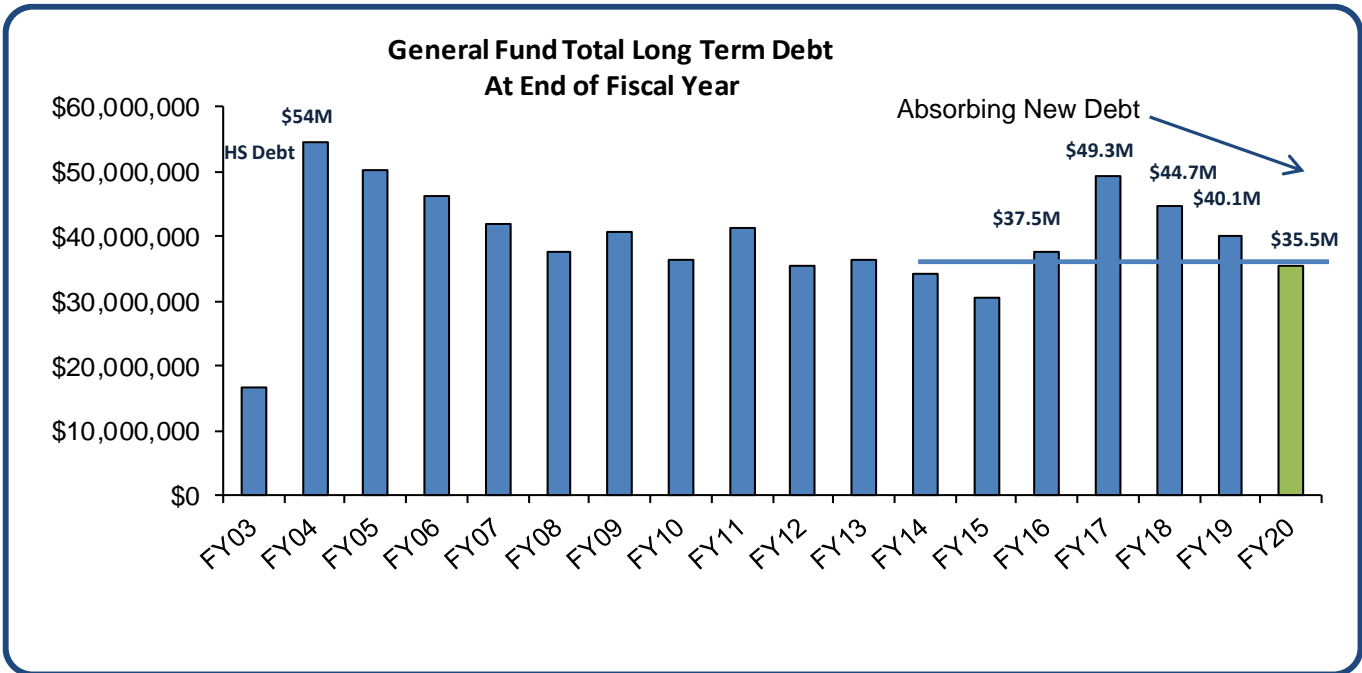
Favorable Borrowing Climate

- Very strong credit ratings.
 - Standard & Poor’s AAA.
 - Moody’s AA1
- Excellent interest rate environment.
- Portion of recent bond sales replaced debt dropping off
 - Next debt drop off 2023.

Recent Bond Sales

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

Debt Authorized, Not Yet Issued		
School MSBA <u>Initial</u> Phase	ATM 2018	\$1,750,000
Redevelop Islington/Wentworth Library	ATM 2018	\$3,500,000
Sidewalk Improvements Route 109	ATM 2019	\$900,000
Total		\$6,150,000



Long Term Debt Outstanding

Long Term General Fund Debt Outstanding

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-20
Outside of Prop 2 1/2					
High School Project	1.63	5/2012	06/01/2023	\$39,262,300	\$5,360,000
Library Construction	3.37	3/10/11	03/10/2031	\$9,300,000	\$5,115,000
Within Prop 2 1/2					
High School Completion	3.48	8/1/08	02/01/2023	\$1,950,000	\$390,000
Middle Sch Modular Construction	3.79	6/15/09	06/15/2029	\$3,500,000	\$1,575,000
School Roof	1.43	12/20/12	06/01/2022	\$935,000	\$183,000
DPW Roads/Equipment	1.43	12/20/12	06/01/2022	\$3,700,000	\$732,000
DPW Roads/Equipment	1.62	5/15/14	05/15/2024	\$1,400,000	\$560,000
Design Fire Station	2.66	9/1/2015	09/01/2035	\$850,000	\$680,000
Construct Fire Station	2.66	9/1/2015	09/01/2035	\$8,650,000	\$6,920,000
LED Lights Upgrade	2.66	9/1/2015	09/01/2025	\$500,000	\$300,000
Cemetery Expansion	2.66	9/1/2015	09/01/2020	\$450,000	\$90,000
Deerfield Rd/Parking Imprvments	2.42	9/1/2016	06/30/2026	\$2,000,000	\$1,200,000
Land Purchase	2.42	9/1/2016	06/30/2026	\$890,000	\$530,000
Police Station Design	2.42	9/1/2016	06/30/2045	\$1,000,000	\$860,000
Police Station Construction	2.42	9/1/2016	06/30/2046	\$12,755,000	\$11,050,000
Total General Fund					\$35,545,000

General Fund Debt Authorized - Not Yet Issued Long Term

School MSBA Eligibility Phase	ATM 2018	\$1,750,000
Redevelopment Islington /Wentworth Library	ATM 2018	\$3,500,000
Road Improvement Project	ATM 2019	\$900,000
Total		\$6,150,000

There is no short term debt outstanding.

Long Term Sewer Fund Debt Outstanding

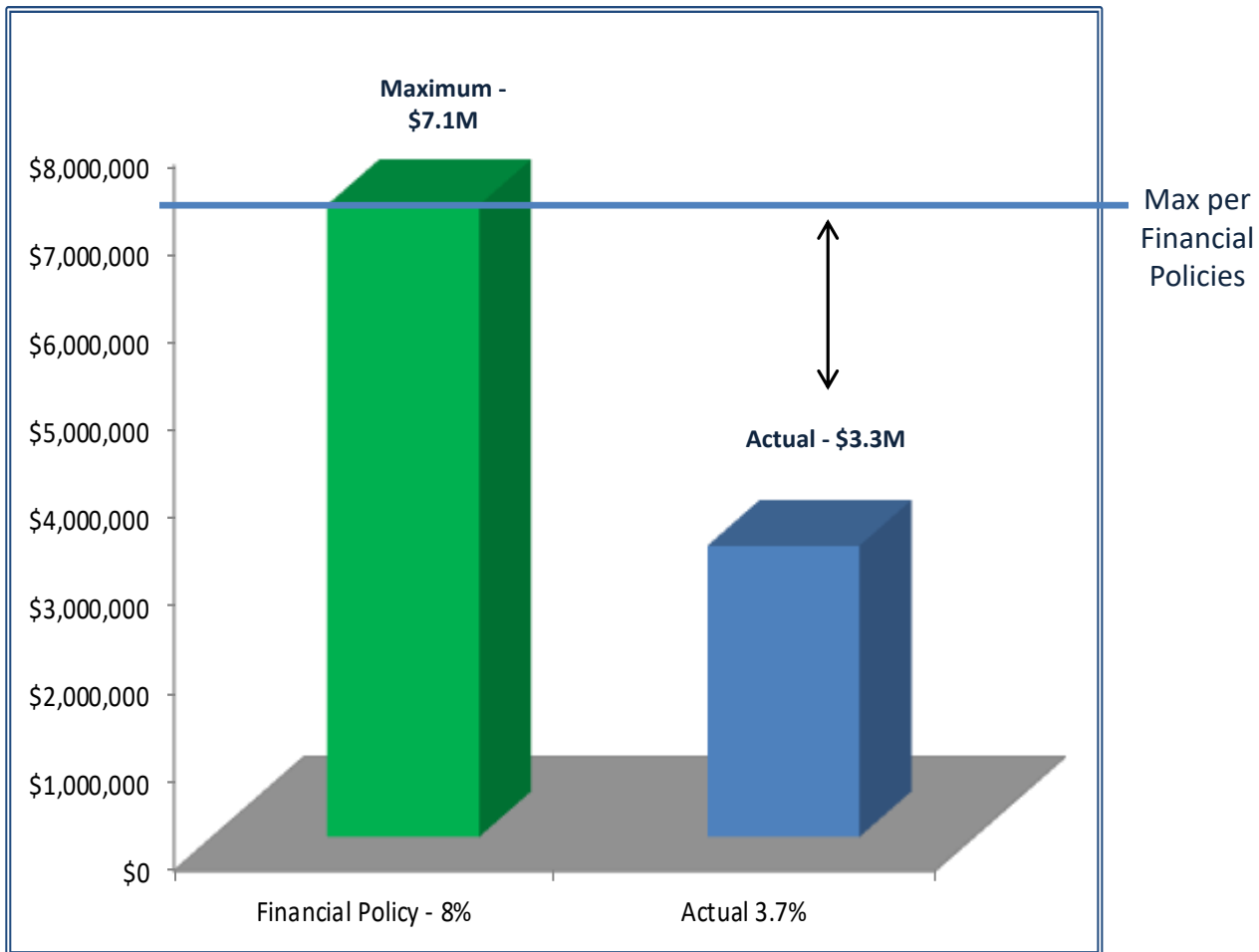
Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-20
MWRA - no interest loan	0.00	6/1/2016	6/2021	\$234,000	\$46,800
Sewer Bond	2.50	5/1/2014	6/2024	\$1,570,000	\$620,000
Total Sewer Fund					\$666,800

Total General Fund and Sewer Debt Outstanding \$36,211,800

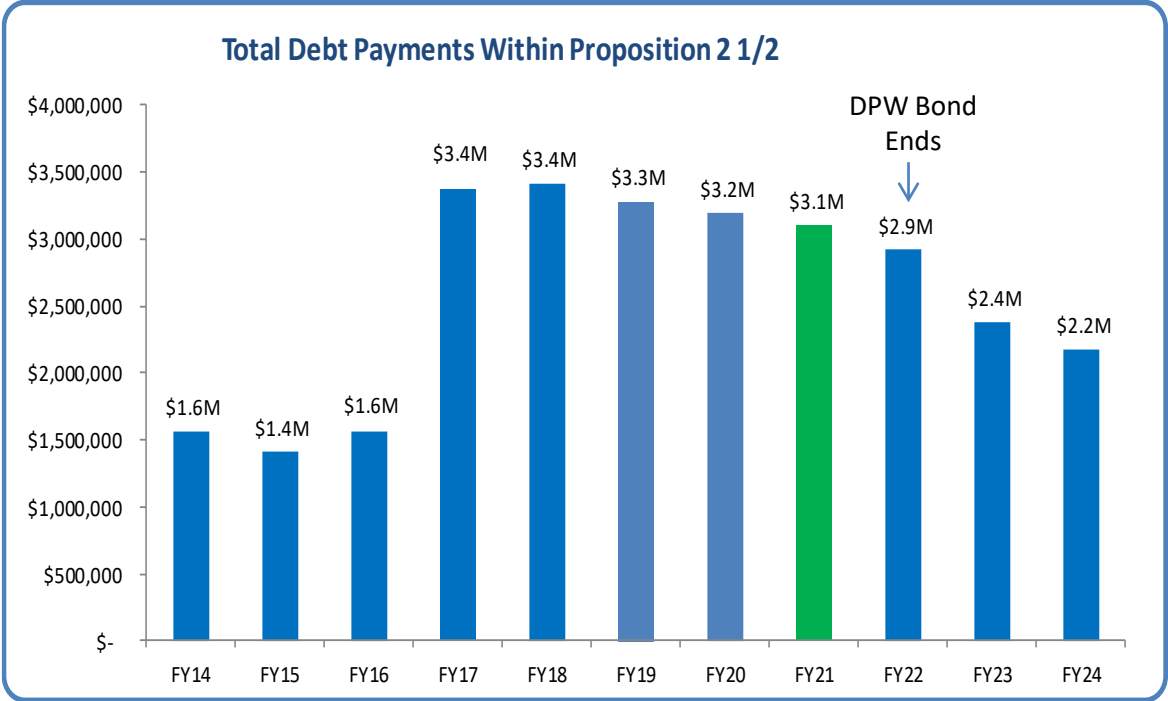
Debt Level

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.

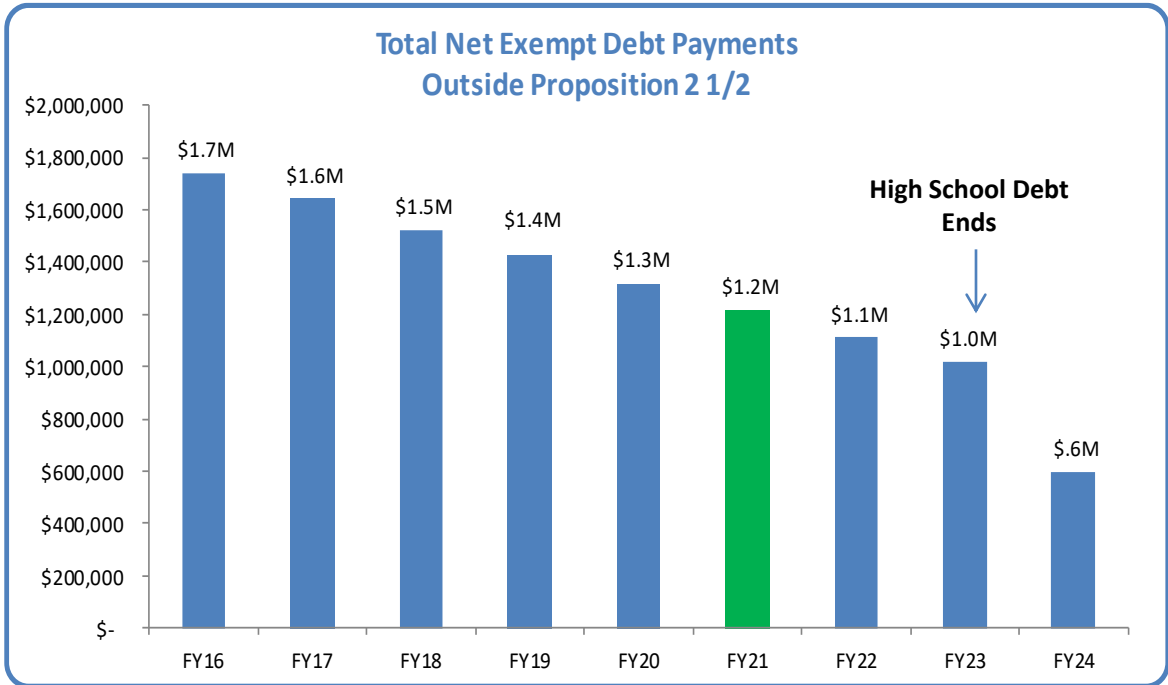


Debt is well within guidelines



Debt within Proposition 2 ½

- Debt drop off FY23:
 - \$4.6M, 10 year DPW bond for Roads, Equipment, and School Roofs, issued in 2012, is completed in 2022.
 - Provides space to issue new road bond within Proposition 2 ½ .



Debt outside of Proposition 2 ½

- High School and Library Bonds.
- 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.
- FY21: High School \$567K, Library \$650K.
- High School bond ends FY2023, Library FY2031.
- Payments decline approximately \$100K per year.
- High School bond ends 2023
 - Debt rollover will help with Elementary School Project

Total Principal and Interest Payments

Outstanding as of 30-Jun-20	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28-46	Total FY21-FY46	
Principal and Interest for Current Long term Debt Outstanding													
Debt Outside of Proposition 2 1/2													
HS Construct (Exempt)-Refi 3/12	5,360,000	2,242,600	2,158,200	2,069,200	1,980,800	1,891,200	1,807,650	0				\$5,679,650	
Library Construct (Exempt) 3/11	5,115,000	711,450	698,663	675,413	656,813	638,213	624,263	609,150	592,875	575,438	558,000	2,046,000	\$6,300,750
Debt Within Proposition 2 1/2													
High School Field 8/08	0	46,800	0										
High School Completion 8/08	390,000	161,590	156,390	151,190	145,990	140,660	135,330	0					\$421,980
Middle School Modulares 6/09	1,575,000	263,463	257,338	248,588	239,838	232,838	225,838	218,838	211,838	204,838	197,619	372,838	\$1,904,481
DPW Roadway 12/12	300,000	169,500	166,500	162,000	159,000	154,500	0						\$313,500
School Roof 12/12	183,000	106,070	104,190	101,370	99,490	91,670	0						\$191,160
DPW Equipment 12/12	92,000	51,980	51,060	49,680	48,760	47,380	0						\$96,140
DPW Drainage 12/12	40,000	27,950	27,450	26,700	21,200	20,600	0						\$41,800
DPW Equipment 12/12	300,000	169,500	166,500	162,000	159,000	154,500	0						\$313,500
DPW Roads 5/14	120,000	34,275	33,675	33,075	32,475	31,875	31,275	30,675	0				\$126,300
DPW Drainage 5/14	240,000	68,550	67,350	66,150	64,950	63,750	62,550	61,350	0				\$252,600
DPW Equipment 5/14	200,000	57,125	56,125	55,125	54,125	53,125	52,125	51,125	0				\$210,500
Fire Station Design 8/15	680,000	72,994	70,869	68,744	66,619	64,494	62,369	60,244	58,119	55,994	54,400	434,881	\$857,119
Fire Station Construction 8/15	6,920,000	742,819	721,194	699,569	677,944	656,319	634,694	613,069	591,443	569,818	553,600	4,425,556	\$8,722,442
Street Lights Replacement 8/15	300,000	71,250	68,750	66,250	63,750	61,250	58,750	56,250	53,750	51,250	0		\$345,000
Cemetery Expansion 8/15	90,000	105,750	101,250	96,750	92,250	0							\$92,250
Deerfield Rd/Parking 8/16	1,200,000	272,000	264,000	256,000	248,000	240,000	232,000	224,000	216,000	208,000	0		\$1,368,000
Land Purchase 8/16	530,000	122,000	118,400	114,800	111,200	107,600	104,000	100,400	91,800	88,400	0		\$603,400
Police Design 8/16	860,000	64,694	63,294	61,894	60,494	59,094	57,694	56,294	54,894	53,494	52,094	773,731	\$1,167,788
Police Construction 8/16	11,050,000	803,781	786,781	769,781	752,781	735,781	718,781	701,781	684,781	667,781	650,781	10,337,594	\$15,250,062
New Debt - Budget Adjustment				122,502	214,302	214,302	214,302	214,302	214,302	214,302	214,302	2,143,020	\$3,643,134
Total General Fund Debt	35,545,000	6,366,140	6,137,978	6,056,779	5,949,779	5,659,150	5,021,620	2,997,477	2,769,801	2,689,314	2,280,796	20,533,620	47,901,557
Total Non - Exempt Debt	25,070,000												
Non - Exempt Debt Payments	3,412,090	3,281,115	3,312,167	3,312,167	3,129,737	2,589,707	2,388,327	2,176,926	2,113,876	1,722,796	18,487,620	\$35,921,157	
Change in non- Exempt Debt	40,750	(130,975)	31,052	0	(182,430)	(540,030)	(201,380)	(211,401)	(63,050)	(391,080)			
Total Exempt Debt	10,475,000												
Total Exempt Debt Payments	2,954,050	2,856,863	2,744,613	2,637,613	2,529,413	2,431,913	609,150	592,875	575,438	558,000	2,046,000	\$11,980,400	
Change in Gross Exempt Debt	(122,425)	(97,188)	(112,250)	(107,000)	(108,200)	(97,500)	(1,822,763)	(16,275)	(17,438)	(17,438)			
State Reimbursement Being Received - for School Projects - all project audits completed													
High School Project - FY06 - FY23	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	0					\$4,203,828	
High School Bond Premium	13,084	10,912	8,690	6,468	4,197	2,098	0						\$12,763
Library Bond Premium	16,000	15,170	13,661	12,453	11,246	10,340	9,359	8,302	7,170	6,038	12,076		\$76,984
Total State/Bond Premium Annual payments	1,430,360	1,427,358	1,423,627	1,420,197	1,416,719	1,413,714	9,359	8,302	7,170	6,038	12,076	4,293,575	
Net annual Exempt Debt	1,523,690	1,429,505	1,320,986	1,217,416	1,112,694	1,018,199	599,791	584,573	568,268	551,962	2,033,924	7,686,825	
Change in annual Exempt Debt	(119,016)	(94,186)	(108,519)	(103,570)	(104,722)	(94,495)	(418,408)	(15,218)	(16,306)	(16,306)			

Sewer Total Principal and Interest Payments

	Outstanding as of 30-Jun-20	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Total
Principal and Interest payments for current Sewer Debt Outstanding									
	Balance								Total FY21-24
Sewer - MWPAT 11/98	0	145,735	151,207	0	0	0	0	0	\$0
MWRA no interest loans - 2016	46,800	46,800	46,800	46,800	46,800	0	0	0	\$46,800
Sewer - \$1.5m bond 5/14 (ends 2024)	620,000	182,188	173,988	170,888	167,788	164,688	161,588	158,488	\$652,550
Total Sewer Debt	666,800	374,723	371,995	217,688	214,588	164,688	161,588	158,488	699,350
All debt funded by sewer user fees									

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 – 6/30/19

Westwood is required to update the valuation of the liability every other year. The most recent valuation was completed in early 2020 for the period ending 6/30/19. The full report is available on the Town's website.

	6/30/13	6/30/15	6/30/17	6/30/19
Discount Rate		7.75%	7.25%	7%
Unfunded Actuarial Liability	\$55.9M	\$35.6M	\$39.1M	\$36.1M
Funded Ratio		4.6%	11.4%	19.7%

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 \$36.1M liability is comprised as follows:

Schools	\$22.5M
Public Safety	\$8.6M
DPW/Gen Government/Other	\$5.06M
Total	\$36.1M

Other Post Employment Benefit Costs (OPEB)

The OPEB liability has been 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, FY20 was \$1.44M, and the planned appropriation for FY21 is \$1.465M.

Benefits/Expense

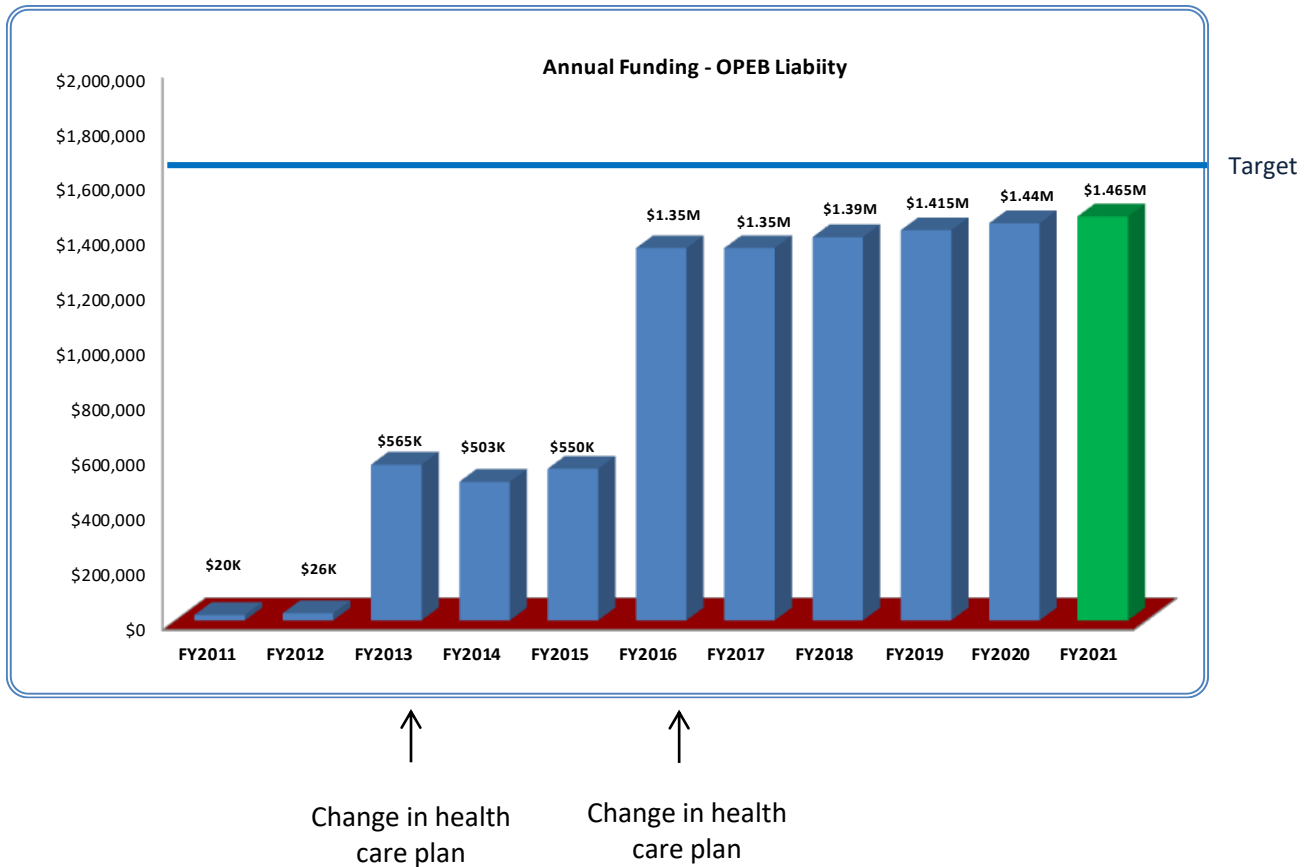
- The liability has also been addressed by making changes on the benefit/expense side.
- In FY14, the Selectmen eliminated the 50% Medicare B premium payment for all new retirees as of 7/1/2014. This action reduced the full liability by 10% or \$5M and reduces the annual funding requirement by \$400K 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 \$10.7M as of 12/31/19.

OPEB Liability – FY21 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 FY21 funding will be \$1,465,000.



- The current balance in the OPEB trust fund account as of 12/19 is \$10.7M.

Pension System

Teachers:

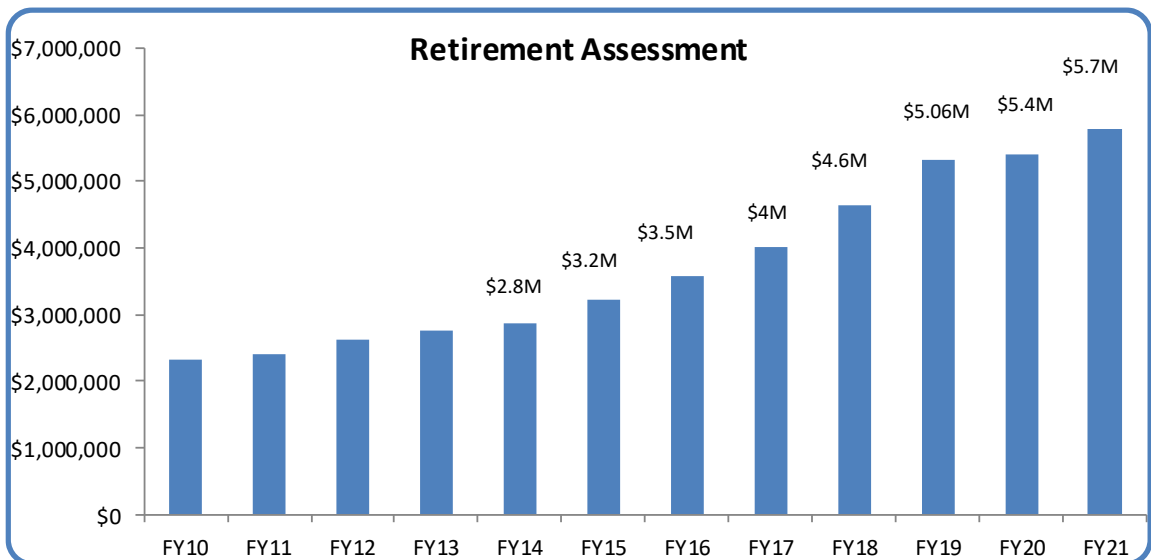
- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB.

	FY15	FY16	FY17	FY18	FY19
Westwood Assessment	\$4.4M	\$6.78M	\$9.3M	\$9.952M	\$9.936M

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 approximately 62%.
- Westwood is approximately 7% of overall Norfolk system.
- The FY21 assessment is \$5,787,534



- 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.

Fixed Costs

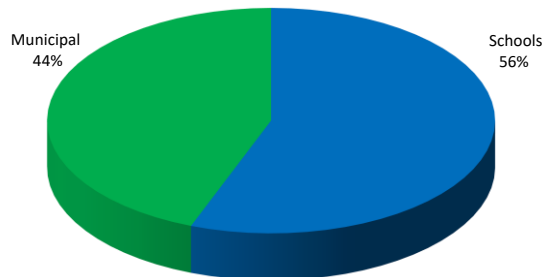
The Fixed Costs budget provides for all Employee Benefit Accounts, Shared Fixed Costs,, and Insurance and Reserve Accounts. The Employee benefits /cost accounts include pension, health insurance, unemployment, workmen’s compensation and other payroll taxes.

Current Budget Provides For:	
Employee Benefits Cost – all school and municipal	\$13,803,020
Insurance/Reserve Accounts/Other Shared Costs	\$2,751,850
Total FY20	\$16,554,870

Employee Benefit Costs

	FY20	FY21	\$ Change	% Change
School	\$7,703,870	\$8,179,134	\$475,264	6.2%
Municipal	\$6,099,150	\$6,509,997	\$410,847	6.7%
Total	\$13,803,020	\$14,689,131	\$886,111	6.4%

Employee Benefit Cost



This increase in benefit costs includes:

- FY21 Pension Assessment of \$5.7M, an increase of 7% or \$381K .
- FY21 Health Insurance budget of \$6.5M, an increase of 5% or \$309K.

	FY20	FY21	\$ Change	% Change
Fixed Costs	\$16,554,870	\$17,613,181	\$1,058,311	6.4%

The total FY21 Fixed costs budget is \$17,613,181 an increase of \$1,058,311 or 6.4% over FY20.

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.
- The current status of the *Policies* can be seen on the following pages.

Financial Policies Status Update September 2019

	Target	Actual	Comments	Target Status	Comparison to Previous Year
B. 2. Operating Reserve Fund – shall be .5% of total general fund operating budget, net of debt service. Per new policy.	\$419,180 .5%	FY20 Budget \$400,000	At approximate target. \$400,000 is a comfortable budget, but should increase to \$425K in FY21.	✓	Continue to Meet Target
B. 3. Free Cash – shall maintain at 4% of general fund operating budget, net of debt service.	\$3,353,447 4%	\$6,637,200 7.9%	Actual is at goal. Full amount <u>before</u> use of any free cash. This allows us to utilize standard free cash amount for FY21 budget and still meet target. FY19 unused was \$2.6M which is below target.	X	Continued Improvement
D. 3. Reserve accounts – 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% \$3,580,927 Total 8% or \$7,161,855	Stabilization 3.7% \$3,334,981 Total 11.1% or \$9,972,181	Stabilization approximately \$245K 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
D.4 Annual OPEB appropriation – the Town will appropriate no less than \$550,000 per year to the OPEB Liability Trust Fund.	Minimum \$550,000	\$1,440,000	FY20 budget includes \$1,440,000 appropriation. Above minimum target and on track with required funding.	✓	Significant Improvement Target Could be Increased
E. 4. General fund nonexempt debt service should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$7,161,855	3.7% \$3,312,165	Target is met. Non exempt debt service is at approximately ½ of maximum target.	✓	Continue to Meet Target
E. 4. Total General fund exempt and nonexempt debt should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$10,742,782	6.8% \$6,056,779	Target is met. Total debt is well below target. There is approved, but not yet issued debt of \$6.1M	✓	Continue to Meet Target
F. 5. Investment in capital stock – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$2,515,085 3%	\$2,339,000 2.8%	Actual is approximately \$176K short of target. Actual at 93% of target. Base capital has been increased incrementally from \$823K to \$2.33M. In each of the last 4 years, we have added an additional \$700-\$1.3M of capital <u>above</u> the base.	Close to Target	Continued Improvement and Additional Capital
G. 5. Maintain sewer retained earnings – will maintain 10% of sewer fund revenues.	\$579,017 10%	\$4,110,222 71%	Actual is well above target, due to new commercial connect fees to be used for capital maintenance of system and other reserve requirements.	✓	Well Above Target

Financial Policies Status Update September 2019

Other Policies	Comments	Target Status	Comparison to Previous Year
B.1. General Fund – 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
D.3. Reserves – Town will strive to make annual appropriation to the Stabilization Fund	\$125,000 appropriation to stabilization reserve at 2019 Annual Town Meeting, funded by free cash. Will continue in FY21 budget plan. Current balance in stabilization account is \$3.3M	✓	Target has been met consistently
D.4. OPEB – Town will strive to move towards fully funding ARC (Annual Required Contribution).	\$1,440,000 appropriated to OPEB reserve at 2019 Annual Town Meeting, within budget funds. This is currently on target with required annual payment (ARC). OPEB trust account now has a balance of \$10.3M.	✓	Greatly Improved On Target with ARC from Current Valuation
F.2. Capital Planning – 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?

Abatement:	A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.
Appropriation:	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.
Assessed valuation:	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.
Audit:	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.
Balance sheet:	A statement that discloses the assets, liabilities, reserves and equities of a fund or government unit at a specified date.
Budget:	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).
Capital budget:	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
Cherry sheet:	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.
Classification:	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.
Debt service:	Payment of interest and principal related to long-term debt.
Encumbrance:	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.
Enterprise fund:	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?

Expenditure:	The spending of money by the town for the programs or projects within the approved budget.
Fiscal year:	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.
Free cash:	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.
Fund:	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.
General fund:	The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.
Overlay:	The amount raised in excess of appropriations and other charges. It is used to cover abatements and exemptions granted locally or on appeal.
Override:	A vote to increase the amount of property tax revenue that may be raised over the levy limit.
Personal services:	The cost of salaries, wages and related employment benefits.
Property tax levy:	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
Reserve fund:	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.
Revolving fund:	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.
Tax levy:	Total amount of dollars assessed in property taxes imposed by the Town each fiscal year.
Undesignated fund balance or surplus revenue account:	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)
Warrant:	A list of items to be voted on at Town Meeting.

Information about your Fiscal Year 2020 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 FY19 to FY20?

Yes. The value of all real estate in Town increased by 5.6%, with residential value increasing 6.43 % and commercial value increasing 1.13%.

Did my individual home value change?

Yes. Almost all of the residential homes in Town had a change in value for FY20. 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.

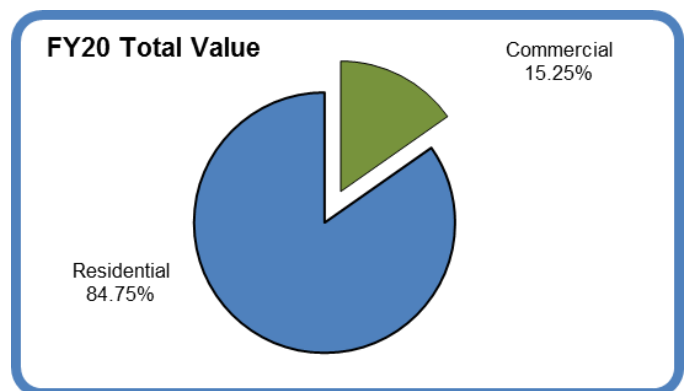
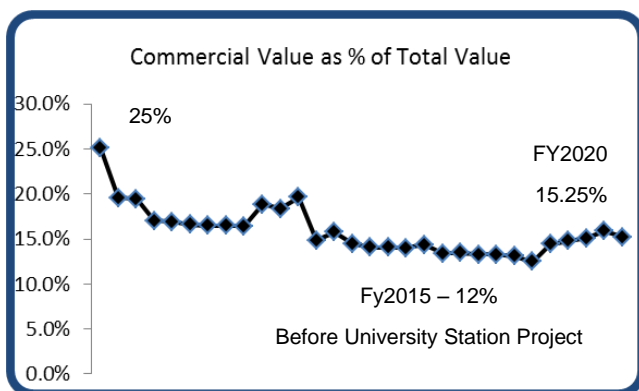
Approximately 86% of homes had a value increase in the range of 3% to 8%, with the median home value increasing to \$660,000. Approximately 2% of homes experienced a decrease in value.

A report listing all home values for FY19 and FY20 can be found on the Town's web site at 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 FY20 tax bill is based on the assessed value of your home as of **January 1, 2019** based on home sales that occurred during calendar year **2018**.

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.

Did commercial property increase in value for FY20?

Yes. The total commercial property saw an overall increase in value of approximately \$8.2 million or 1.13%. It is important to remember that state tax law looks at the value of new construction as of June 30, 2019. Current commercial development activity in University Station will be included in the next year's values.

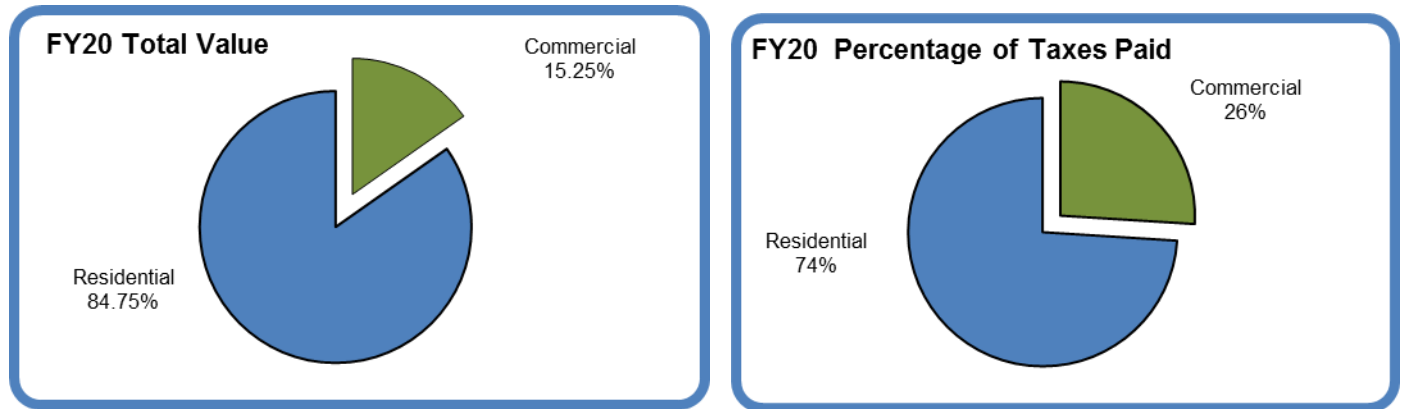


In FY20, commercial properties are 15.25% of the Town's total value, but will pay 26% of total taxes.

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 Select Board, in consultation with the Board of Assessors, voted to set the FY20 shift factor, which sets the different rates, at 1.70.

In FY20, commercial property, while only representing 15.25% of the Town's value, will pay 26% of the total taxes, approximately the same as the 26.7% in FY19.



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 14% or \$1,380. This is a significant savings to the average residential tax bill.

What is the change in real estate tax rates for FY20?

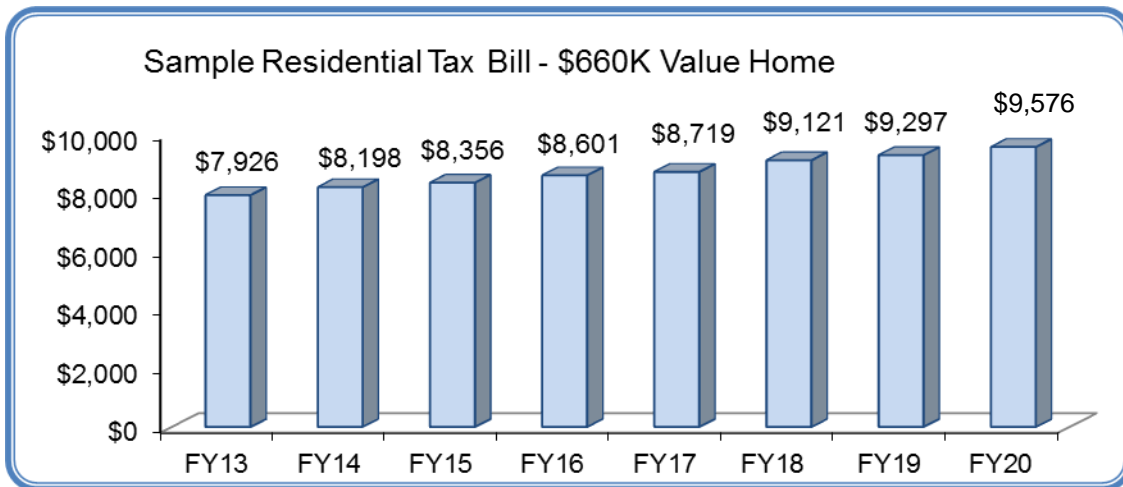
The FY20 tax rates per \$1,000 of valuation are as follows:

Tax Rate	FY19	FY20	Rate Change FY19 to FY20	% Change in Rate FY19 to FY20
Residential	\$14.65	\$14.51	-\$0.14	-1%
Commercial	\$28.24	\$28.22	-\$0.02	-.1%

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 2019 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 \$279, or 3% from FY19 to FY20 and has a 4% increase in assessed value from FY19 to FY20.

Sampling of Individual Home Values/Tax Bills

This chart lists a sampling of actual homes at varying value levels.

Home Value			Tax Bill		
FY19	FY20	% Change	FY19	FY20	% Change
\$1,862,200	\$1,966,850	5.6%	\$27,281	\$28,539	4.6%
\$1,213,250	\$1,275,100	5.1%	\$17,774	\$18,502	4.1%
\$1,032,800	\$1,070,750	3.7%	\$15,131	\$15,537	2.7%
\$875,600	\$909,450	3.9%	\$12,828	\$13,196	2.9%
\$745,550	\$768,700	3.1%	\$10,922	\$11,154	2.1%
633,950	674,250	6.4%	\$9,287	\$9,783	5.3%
566,600	588,950	3.9%	\$8,301	\$8,546	3.0%

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 FY20 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.

Project/Bond Issued	Fiscal Year Debt Will Be Completed	FY20 Debt Payments	Net Amount of Debt in FY20 Levy
High School Construction - \$39.2 million	2023	17 th of 20	\$659,234
Library Construction - \$9.3 million	2031	9 th of 20	\$661,752

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

Were Steps Taken to Address Residential Tax Relief?

Yes. The Select Board 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 \$800,000) permitted by state law for FY20. This continues a tax relief measure as done in the past several years.
- Maintaining beneficial commercial/residential split tax rate.