

**Town of Westwood**  
**Finance and Warrant Commission**  
**2021 Annual Report**  
**Warrant and Recommendations for**  
**Annual Town Meeting**

**Monday, May 3, 2021**

**5:00 PM**

**Westwood High School**

**and**

**Live-streaming on Westwood Media Center**

**(Presentations previously recorded also available at WMC)**





Norfolk ss:

To either of the Constables of the Town of Westwood in said County, GREETING.

In the name of the Commonwealth of Massachusetts you are hereby directed to notify the inhabitants of said Town who are qualified to vote in elections to vote at:

Precinct One - Senior Center  
Precinct Two - William E. Sheehan School  
Precinct Three - Paul R. Hanlon School  
Precinct Four - Downey School

on the last Wednesday in April, it being the twenty eighth (28) day of said month, A.D. 2021, from 7 a.m. to 8 p.m. for the following purpose:

To bring their vote for the following persons to wit:

ONE ASSESSOR FOR A THREE-YEAR TERM

ONE HOUSING AUTHORITY MEMBER FOR A FIVE-YEAR TERM

TWO LIBRARY TRUSTEES FOR THREE-YEAR TERMS

ONE MODERATOR FOR A ONE-YEAR TERM

TWO PLANNING BOARD MEMBERS FOR THREE-YEAR TERMS

ONE PLANNING BOARD MEMBER FOR A ONE-YEAR TERM *(to fill a vacancy)*

ONE SCHOOL COMMITTEE MEMBER FOR A THREE-YEAR TERM

ONE SELECTBOARD MEMBER FOR A THREE-YEAR TERM

ONE SEWER COMMISSIONER FOR A THREE-YEAR TERM

ONE TOWN TREASURER FOR A THREE-YEAR TERM

and you are hereby further directed to notify the inhabitants of said Town of Westwood qualified to vote in elections and town affairs to meet outdoors at Flahive Field, 200 Nahatan Street in said Westwood, on Monday May 3, 2021 at 5:00 in the evening, there and then to act on the following Articles:



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Article No.	2021 Annual Town Meeting Article Description	Sponsor
1	FY21 Budget Adjustments by Transfer	Select Board
2	FY21 Budget Adjustments by Appropriation (\$217,500)	Select Board
3	FY22 Operating Budgets (Appendix "D")	Select Board
4	Appropriation (\$1,304,650) – Municipal Capital Improvements	Select Board
5	Appropriation (\$1,017,000) – School Capital Improvements	Select Board
6	Appropriation (\$500,000) – Sewer Capital Borrowing	Select Board
7	Appropriation (\$505,000) – Additional Capital Improvements	Select Board
8	Appropriation (\$1,060,000) – Additional Capital Improvements	Select Board
9	Accounting Housekeeping- Rescind Unissued Debt for Police Station	Select Board
10	Appropriation (\$125,000) – Stabilization Fund FY22	Select Board
11	Appropriation (\$1,490,000) – OPEB Liability Trust Fund – FY22	Select Board
12	Appropriation (\$650,000) – Additional Capital – Equipment Borrowing Article	Select Board
13	Elementary Schools Building Project – Borrowing Article (\$1,460,000)	School Committee
14	Street Acceptance- Cranston Avenue (\$31,000)	Select Board
15	Article to accept Municipal ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field (Lot 8)	Select Board
16	Article to accept Municipal ownership of a portion of the former Westwood Lodge property (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
17	Zoning Amendments Related to Medical Uses – Medical Centers or Clinics and Offices of Healthcare Professionals	Planning Board
18	Zoning Amendments Related to Medical Uses – Prohibiting Hospitals	Planning Board
19	Zoning Amendments Related to Medical Uses –Creating Substance Rehabilitation Facility Overlay District	Planning Board
20	Zoning Amendment Relative to Fire Arms/Explosive Sales and Services	Planning Board
21	Zoning Amendment Relative to Temporary Structures and Uses	Planning Board
22	Housekeeping- Zoning Article	Planning Board





## **Finance and Warrant Commission**

### **2020/2021 Membership**

#### **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 Kilgarriff

#### **Terms Expiring in 2023:**

Craig Foscaldo  
Angeila Hughes  
George Laham  
Christopher Poreda

Jane O'Donnell, Administrator



## WESTWOOD FINANCE AND WARRANT COMMISSION

### A MESSAGE TO RESIDENTS FROM CHAIR PETER LENTZ

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Dear Resident,

On behalf of the Finance and Warrant Commission (FinCom), I am pleased to share our budget review summary, as well as a summary of each article in the warrant with our 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.

Just as we have all adapted to the changes associated with the COVID-19 pandemic in our own lives, the FinCom has had to adopt new practices for the entire fiscal year culminating with our Annual Town Meeting. Although the pandemic created significant challenges for our group, I am happy to report that through the dedication of all of the FinCom members and the unwavering support from the Town Administration and employees, we were able to seamlessly perform all our duties throughout the year. We owe a debt of gratitude to Town Administrator Chris Coleman, Pam Dukeman, the Town Department Heads and employees, and the Select Board for their continued support through these challenging times. They answered all our requests with prompt, thoughtful and thorough responses. A special thanks to Melinda Garfield and Connor Lynch of the Westwood Media Center. Without their continued support we simply could not have performed our duties, and we are grateful for their efforts.

For those not familiar with us, the FinCom is a 15-member committee of Westwood residents, appointed by the Town Moderator Jim O’Sullivan, to advise the residents on the Town Meeting Warrant. The two main functions that we provide are to study the financial affairs, budgets, capital expenditures and other investments, and to evaluate warrant articles presented to us from Town Administration, the Select Board, the Planning Board, and citizen petitions (when necessary). It is our duty, in regularly scheduled meetings, to openly deliberate the operating 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 significant 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 residents informed of the key financial issues of the Town. To do this, FinCom gathers input from residents at public hearings in order to make objective recommendations that ensure that Westwood remains financially stable and maintains the level of services residents expect. We are proud to put forth this year’s recommendations based on the work we have done in the months leading up to Town Meeting.

On behalf of FinCom I would like to again thank and acknowledge the dedicated staff in Westwood Administration. 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 inquiries. We thank all our many department heads for their assistance and their dedication to Westwood.

I wish to thank the chairs of the FinCom subcommittees, Diane McCarthy (Education), Tom Kilgarriff (Municipal), Jim Ferraro and Lauren Fitzpatrick (Community and Economic Development), as well as my Vice Chair, George Hertz; for their leadership and undertaking substantial work. I would like to recognize and thank all members of FinCom for their countless hours and dedicated support to their duties to the Town this season. The thoughtfulness and consideration that has gone into their work this year is highly valued.

Finally, it is hard to encapsulate in one paragraph the many accomplishments of our FinCom Administrator, Jane O'Donnell. With COVID-19 impacting the entire year, Jane has adeptly pivoted to make sure all of our meetings and public hearings are remote and run efficiently within all legal requirements, and facilitate the exchange of information among the FinCom, the Town and residents. I know past FinCom Chairs would echo my thoughts that Jane is a true asset of the Town, and her efforts are well appreciated.

So please join us on May 3rd for the 2021 Westwood Town Meeting to discuss and vote on the important issues pertaining to the Town

Kind Regards,

Peter Lentz, Chair

**MUNICIPAL SUBCOMMITTEE REPORT**

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**Municipal Budget Overview**

The municipal budget for fiscal year 2022 (“FY22”) 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 FY22 municipal operating budget of \$22,340,681 is a 3.17% increase from the FY21 budget of \$21,653,795. The breakdown of spending by department is shown below:

<u>Function</u>	<u>Amount</u>	<u>% of Muni Budget</u>
Public Safety (Fire & Police)	\$10,064,363	45%
Department of Public Works	\$4,537,690	20%
Library, Recreation	\$2,055,774	9%
General Government	\$2,920,529	13%
Community and Economic Development	\$1,274,607	6%
Human Services	\$866,068	4%
<u>Other/Dept. Wide IT</u>	<u>\$621,650</u>	<u>3%</u>
Total	\$21,653,795	100%

The budget is overwhelmingly salary driven since as a percent of budget, salaries are 79% of the total for FY22 as compared to 78% in FY21. The 3.6% salary increase is driven by COLA/Step increases and a Public Health Nurse position that increased from part-time to full-time in FY21. There are no new full-time positions included in the proposed FY22 budget. Currently, there are 226 people employed by the town (182 full-time and 44 part-time).

Expenses represent 21% of the budget for FY22 as compared to 22% in FY21. Total proposed expense increase is 1.8% for FY22; by comparison, the proposed expense from prior year (FY20 to FY21) was 5.0%. The biggest increase is associated with building maintenance and annual maintenance for new Public Safety software.

Fixed costs related to employee benefits are expected to increase by 5.5% in FY22. The costs related to municipal employees are approximately 45% of the total fixed costs. Total fixed cost increases are 5.3%. The increase in the pension assessment is 5.9%. Health insurance is estimated to increase 5% and other insurance and payroll expense will increase 6%.

New growth tax revenue from University Station has totaled \$6.4M since FY15 and remains a favorable development for the town. Despite the many challenges of the COVID-19 pandemic this past year, new growth tax revenue from University Station for FY21 was still \$491,000; by comparison, the new growth tax revenue for University Station in FY20 was \$503,000. As University Station continues to mature, the need for increased services there has slowed; neither the police nor fire departments are proposing a net increase in staffing in FY22. There remain future opportunities for new tax revenue through additional build-out in that area.

**Public Safety – Fire Department**

- **FY22 proposed budget \$5.11 million; 3.55% increase from prior year**
  - Projected increase of 2.0% in operating expenses and 3.65% increase in salaries
  - Budget increases reflect contractual changes, changes in apparatus maintenance program, new technology improvements
    - COVID has resulted in overtime increases, but reimbursement available from FEMA and under CARES Act
  - Full-time staff remains at 45 FTE in FY22
- **Prior year accomplishments and priorities for FY22**
  - Continued to refine staffing model from 2 identical companies to a task and needs model across the entire Town
  - Ambulance calls initially down when COVID emergency started, then bounced back to 97% of FY19 level
    - Lots of refusals of transport in the spring of 2020 when hospitals were overrun with COVID
    - After Norwood Hospital closed, ambulance runs increased 20 minutes to as long as 2 hours
  - Continued to work with DPW and DWWD regarding hydrant maintenance
  - Worked with Health Department and COA to provide COVID vaccination clinics at Senior Center for Westwood residents
  - SAFE Grant program for students and seniors to address fire safety in schools and homes
- **Impact of University Station on the Fire Department**
  - EMS and Fire response to University Station in FY20 accounted for 14% of total responses; level for 3<sup>rd</sup> year in a row
  - 2/3 of all calls are medical in nature; Bridges accounts for 4 to 5 per week; not handled “in house”
- **Capital Requests**
  - Municipal Article Funding
    - Engine replacement lease payment 5 of 5 (\$226.4k)
    - Turnout gear purchase and replacement (\$45k)
    - Radio upgrade and replacement (\$32k)
  - Funded with Ambulance Receipts
    - Ambulance replacement (\$387.5k)
    - SCBA upgrade and replacement (\$37.5k) and rescue upgrade and replacement (\$10k)
  - Borrowing Authority Request
    - Multi-purpose vehicle chassis and Platforms on Demand to replace squad type fire apparatus 1 & 2 (\$400k)

## MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

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### Public Safety – Police Department

- **FY22 proposed budget \$4.9 million; 2.6% increase from prior year**
  - Very modest increase from prior year
    - Training budget increased slightly but lags behind many comparable towns in the area
  - Number of overall staff (46) to remain unchanged from FY21 to FY22
    - Note that the 9-member dispatch staff included in the PD budget also field Fire Department and ambulance calls
  - Overtime forecasted to increase slightly as a result of backfill coverage for mandated training
- **Performance metrics for FY20 vs. FY19**
  - 911 calls increased 25.8% in 2020 after a 4.1% decrease in 2019
  - Police dispatches increased 14.4% after a 19.8% increase in 2019
  - Larceny-theft crimes increased 275% after a 20.0% increase in 2019
  - Disturbance crimes increased 14.8% after a 10.6% increase in 2019
  - Citations issued decreased 47.1% after a 22.2% decrease in 2019
  - Total arrests decreased 41.0% after a 9.7% decrease in 2019
  - Significant 911 call increase attributed to all calls being routed to the town rather than State Police
  - Larceny-theft crime increase relates to stimulus and unemployment checks not received and unemployment fraud
- **COVID-19 Pandemic Impact**
  - Changed the way things were done, not what was done – 100% response to citizen service
  - Safety awareness and operational hygiene
  - Maintain PPE and filtration of the department
  - Optional service via phone call
- **Prior Year Accomplishments**
  - Increased staff cultural, linguistic, racial and gender diversity to better match constituency
  - Maintained high visibility
  - Added hybrid gas/electric patrol vehicles to the uniform patrol fleet
  - Innovated, modified and continued full operation service amidst global pandemic
- **Key Initiatives for 2022**
  - Continue seeking statewide accreditation
  - Implementation hybrid police patrol vehicles
  - Modernize equipment and policies to meet or exceed industry best practices
  - Enhance the role of regionalized police partnerships collaborating in the areas of mental health, opioid addiction services and tactical emergency response
  - Initiate targeted community policing initiatives in town, particularly in the schools
- **FY22 Capital - \$326,250**
  - Replacement of Vehicles
  - Traffic Safety/Security Equipment
  - Radio Infrastructure

### Department of Public Works (DPW and Sewer)

- **FY21 Key Accomplishments**
  - Route 109 paving project completion
  - Paving Projects – Dover Road and Conant Road area complete
  - Cemetery – ongoing improvement of aesthetics
  - Buckmaster Pond – clean up initiated by Bill Ably, resulting in better aesthetics, visibility and access for Police and Fire
- **Sewer**
  - No changes to collection rate for Sewer Enterprise Fund
- **COVID-19 Impact**
  - Day to day operations relatively unchanged although responsibilities for signage about closures increased
  - The many buildings and fields the DPW maintains remained clean and ready for full occupancy whenever the State restrictions changed
  - Fire Station 2 needed to be closed in April due to COVID exposure but was cleaned and back online within 24 hours
  - Extra trash and recycling barrel requests up 27% (72 to 92; \$150 charge for trash barrel, \$60 charge for recycling barrel)
  - Projects managed to take advantage of reduced street traffic
- **DPW FY22 Proposed Budget**
  - Overall Budget Increase of 3.4% to \$4,537,690
  - Staffing remains level
  - Custodial and Electricity Costs on new Police and Fire Stations rising, expected to stabilize over time
  - Snow & Ice level-funded at \$450,000 in budget
  - Solid Waste & Recycling continues to rise
  - Extensive efforts continue to be made on energy savings
  - No Town Engineer, service provided by Consulting Firm
- **FY22 Capital – Specific Revenue Sources**
  - Stormwater MS-4 Requirement (\$70k) from Sewer Retained Earnings
  - High School Multipurpose Turf Field Replacement (\$750k) from Meals/Hotels revenue

## MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

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- **FY22 Capital – Borrowing**
  - Sewer Project, Inflow & Infiltration Plan Maintenance (\$500k) with MWRA program (75% grant / 0% interest loan)
  - Roadside Sweeper, Truck 4 (\$250k)

### Culture (Library) and Recreation

- **Library**
  - FY22 proposed budget \$1.54 million; 3.3% increase over FY21
    - Salaries are increasing by 3.7%; expenses projected to increase by 1.8%
    - Staff saw 7 long-time employees opt for retirement; offset by availability of Islington Branch staff
    - Capital request to add new wireless printers and laptops to both Main and Islington Branch (opening in FY22)
    - New “Automated Materials Handler” (sorter) needed to replace existing equipment
  - Despite pandemic, the library continued to provide services to the community
    - Homebound delivery; Zoom programming (“Books and a Bite”); curbside pickups
    - Digital access of materials added (ValueLine, Overdrive, Flipster); over 20 Hoopla downloads per month
- **Recreation**
  - FY22 proposed budget \$0.5M; a 1.6% increase over FY21
    - Salary increase due to minimum wage step-up per State law
    - COVID requires increased staffing per program due to smaller groups; offset by pricing adjustments
    - Westwood one of few towns to have had a summer program at all; still completely funded by receipts
  - \$310,000 Capital Improvement request (funded with Meals and Hotel tax revenue)
    - \$200,000 to replace the pool deck
      - Current deck is the original, installed 50 years ago, and becoming unstable due to mastic failure
    - \$110,000 to drain pool and do periodic maintenance (last done 15 years ago)
    - Both projects could be done simultaneously (if not, pool would likely be unavailable for a month for each project)
    - Aquatics programs continue to be popular even during COVID; all state guidelines followed
  - Long range capital need for dedicated space for Recreation Department

### Community and Economic Development

- **FY22 Proposed Budget**
  - Budget of \$1.27M for FY22; increase of 6.6% from FY21. Majority of budget is for salaries in department divisions: Building, Planning, Health, Zoning, Conservation, Licensing and Housing.
- **FY21 Key Accomplishments**
  - Islington Center Revitalization – continued to manage the municipal aspects of the project, including the Phase 2 transfer of real estate in April 2020 and the Phase 3 Closing, which occurred in December 2020
  - University Station – two new commercial buildings (40k SF and 100k SF) brought online in 2020
  - Municipal Planning – managed the process for development of several municipal plans, including an update of the 2000 Open Space & Recreation Plan
  - Affordable Housing – advocated for the inclusion of affordable housing components in recent special permit approvals, including the Open Space Residential Development (OSRD) special permit for the former Westwood Lodge property
  - Business Outreach – solicited updated contact information for Westwood’s commercial establishments and worked with businesses to provide timely information about COVID-19 pandemic regulations
- **Continued Areas of Focus**
  - Affordable housing
  - Islington Center Revitalization
  - University Station
  - Other commercial development
  - Online permitting

### General Government

- **FY22 Proposed Budget**
  - Increase of 1.2% from FY21 to \$2,920,529. General Government includes departments such as Select Board, Finance, Assessors, Treasurer, Legal, Personnel, Clerk, IT, Conservation Commission and Human Resources.
  - By comparison, the proposed budget increases the previous two years were 4.2% (FY21) and 3.3% (FY20)

#### Prior Years Accomplishments and Impact of COVID-19 on Westwood

- The pandemic changed how the town governed in 2020. Municipal buildings were closed to the public; fields and playgrounds were closed; schools were closed and learning was conducted remotely; and restaurants and retail establishments were closed. Zoom meetings and remote participation became our new means of communication.
- The 2020 Annual Town Meeting was held on June 17, 2020, on Flahive Field, outdoors for the first time. Due to social distance and limits on gathering size, the town was granted a quorum reduction from 175 registered voters to a floor of only 44 registered voters. With the reduced quorum, only financial articles could be heard and all other warrant articles were tabled for a future Town Meeting.
- The Select Board approved Local Options to extend payment dates for property tax bills due May 1<sup>st</sup> to June 1<sup>st</sup> and to waive interest on outstanding bills during that time period, if paid by June 30<sup>th</sup>. Restaurants were permitted to offer table service at outdoor seating. The Select Board also approved a one-time 50% fee reduction on all annual alcohol and Common Victualer license renewal fees for the 2021 calendar year.

## MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

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- **Next Year Goals**

- Continue to track and report FEMA and CARES activity related to COVID-19
- Continue to upgrade hardware and software in a cost effective manner to keep current with today's technological advances
- Continued security assessment of municipal facilities and implantation of recommended enhancement
- Continued efforts on town's affordable housing efforts

**Conclusion**

2020 was difficult for everyone, with hard decisions made at local, state and federal levels. Town government, administrators and all municipal divisions handled the many challenges admirably as they led the Town through an unprecedented global pandemic. Governance and service may have had a different look at times in 2020 but were very much "business as usual" in a very unusual year.

The FY22 budget has been prepared in accordance with financial policies that require operating expenditures to be covered with current operating revenue, not non-recurring revenue sources. The Municipal Sub-Committee of the Finance and Warrant Commission supports the proposed FY22 budget and thanks the Department Heads, Town Administration, and the Finance Director and team for preparing detailed reports and information. All departments are continuing to use objective measurements (data and metrics) to evaluate performance and to identify opportunities and the FY22 budget requests seem appropriate given their respective charters and evolving town needs.

## **EDUCATION SUBCOMMITTEE REPORT - 2021**

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While considering the budget for the Westwood schools, the Sub-Committee believes we must first acknowledge the challenges of the 2020-2021 school year. Under the leadership of the School Committee and the Superintendent, the Westwood schools were able to successfully transition to a hybrid model that allowed for the provision of in-person Extended School Year summer programming in July and August for our highest need special education students. In the fall, the hybrid model leveraged the school's technology resources and teachers' skills to provide live, synchronous instruction via video conferencing so that students access high-quality instruction on their at-home school days.

The pandemic and the year's very different learning model also challenged the School's approved FY'21 budget. In the summer the administration reallocated budget resources to respond flexibly to unanticipated needs. The state also provided an additional \$225/student for COVID-related expenses, such as PPE, enhanced cleaning supplies, and technology. Further, Westwood's CARES Act allocation for unforeseen expenses due to COVID was partially allocated to assist with the School's unanticipated expenses. As a result, the district is on track to weather FY'21 without having to take any further action to stabilize or close the budget year.

The FY'22 budget is developed on the assumption that students will attend school fully in-person once again. Given the turmoil of the last year, the School anticipates an increased need for academic intervention and support as teachers assess and address potential learning gaps. The School also recognizes that the pandemic and disrupted school has been hard for students emotionally and that the transition back to fully in-person school will require robust mental health support. The FY'22 budget reflects the resources that the district believes will be important as the Schools engage in this recovery period.

These resources include additional staff and the re-allocation of staff resources. In the elementary schools, the budget allows for the addition of General Education teachers, a Math Specialist, and general education assistance. In the Middle school, the budget allows for the addition of a math specialist and increases in special education staff. At the District level, new psychological support will be added as well as a custodian.

At the High School, academic support will be added, however, due to decreased enrollment at the High School, the budget anticipates reductions in staffing, including English Language Arts, Social Studies, Science, Foreign Language and Electives. Most of these positions were eliminated in June as part of the budget strategy to reopen the school in a different model and respond to a myriad of unanticipated costs resulting from the pandemic. As part of the FY'22 budget development, the administration analyzed the impact of those reductions on high school class size and programming. The Administration concluded that most of the cuts are sustainable given our enrollment numbers, recent trends in students' elective choices, and when considered relative to other staffing priorities.



The Town of Westwood's School Department has proposed for FY'22 a 3.4% increase which is equivalent to \$1,655,845. This amount is .56% less than the previous 5 years (FYE 17 – FYE 21) average of 3.96% approved increases. Roughly 88% (\$1,282,011) of proposed increase of 3.4% is contractual previously negotiated union increases. The remaining 12% (\$373,834) or .4% increase is non-previously negotiated expenses comprised of Special Education (\$199,371), Utilities/Operations/Maintenance (\$20,000), and all other non-contracted staff (\$154,463). 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 18.7% of our students receive some type of special education services. The School Department has identified the following priorities in Special Education that this budget addresses:

- The ability to educate almost all of our students in-district
- Tuition and transportation for anticipated special education students which includes contractual transportation increases and a 3% increase for tuitions
- An increase in contracted services of \$85,000
  - Contracted services are for highly specialized services and consultation
  - The School department anticipates an increased need for those services as part of COVID-19 recovery.
  - This budget item has been historically underfunded and a four-year structured adjustment to this line item is recommended

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 the 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...**

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

#### **General Information**

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

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

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

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

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

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

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

**2021 WARRANT AND FINCOM RECOMMENDATIONS FOR ANNUAL TOWN MEETING:**

**ARTICLE 1 - FY21 Budget Adjustments by Transfer**

To see if the Town will vote to appropriate by transfer from available funds the sum of Twenty Thousand Dollars (\$20,000) to supplement the following fiscal year 2021 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Town Meeting June 2020 Article 4: Fire Vehicle Town Match for Grant	\$20,000	DPW Street Lighting Budget	\$20,000

(Select Board)

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

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

**ARTICLE 2 - FY21 Budget Adjustments by Appropriation**

To see if the Town will vote to appropriate by transfer from available funds the sum of Two Hundred and Seventeen Thousand and Five Hundred Dollars (\$217,500) to supplement the following fiscal year 2021 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Free Cash	\$150,000	Snow & Ice Budget	\$150,000
Ambulance Receipts	\$67,500	Ambulance Services/Equipment	\$67,500
<b>Total</b>	<b>\$217,500</b>	<b>Total</b>	<b>\$217,500</b>

(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 - FY22 Operating Budgets (Appendix “D”)**

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, 2021, through June 30, 2022, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2021 Annual Town Meeting, or take any other action thereon.

**(Select Board)**

**The Finance and Warrant Commission, by a vote of 13 in favor and 1 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, 2021 through June 30, 2022, as set forth in Appendix D of this report.**

### **TOWN BUDGET**

**Appendix D – Page 51.**

*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 8 and 12 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 (\$1,304,650) 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 Six Hundred and Fifty Dollars (\$1,304,650) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Wheelchair Accessible Van	Council on Aging	\$90,000	Free Cash
One Ton Dump Truck With Plow	DPW	\$75,000	Free Cash
Fire Engines (2) (Lease payments Year 5 of 5)	Fire	\$226,400	Free Cash
Fire Turnout Gear	Fire	\$45,000	Free Cash
Fire Radio Upgrade and Replacement	Fire	\$32,500	Free Cash
End User Technology – All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End User Technology	Library	\$12,500	Free Cash
Automated Materials Handler upgrade	Library	\$32,000	Free Cash
Police Vehicles	Police	\$194,750	Free Cash
Police Equipment	Police	\$55,000	Free Cash
Police, Fire and EMS Radio Infrastructure	Police	\$76,500	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Carby Municipal Building – Flooring/Maintenance	DPW	\$40,000	Free Cash
Building Management Controls System	DPW	\$50,000	Free Cash
Building Maintenance and Improvement (Year 4 of 5)	Housing Authority	\$150,000	Free Cash
	<b>Total</b>	<b>\$1,304,650</b>	

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 10 in favor and 4 opposed, recommends that the Town so vote.**

*Article 4, 5 and 6*

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

*Four members of the Finance Commission opposed this Article. The concern for this Article was limited to the \$150,000.00 funding for the “Housing Authority” (WHA). Committee members pointed out that WAHA has only 13 housing units in its inventory and in December 2020, the Town gave WAHA \$1,000,000 which they used to purchase 2 new homes to add to the Town’s subsidized housing inventory in addition to \$150,000 appropriations for maintenance and upkeep in the past 2 years and a recent \$40,000 which will eventually be released to WAHA from the Planning Board. The opposition is concerned with the transparency of the use of the funds, the amount of money already given to WAHA, and whether such funding should take precedent over other needs and homeowners of Westwood. In the future the Finance Commission may want to focus more understanding on WAHA appropriations and spending.*

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

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

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	School	\$130,000	Free Cash
Roofing	School	\$100,000	Free Cash
Facilities Improvements	School	\$400,000	Free Cash
Furniture, Fixtures and Equipment	School	\$100,000	Free Cash
HVAC	School	\$217,000	Free Cash
Copiers	School	\$20,000	Free Cash
Vehicles	School	\$50,000	Free Cash
	<b>Total</b>	<b>\$1,017,000</b>	

each listed capital equipment or project must be authorized by majority vote of the 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 (\$500,000) - Sewer Capital Borrowing**

To see if the Town will appropriate Five Hundred Thousand Dollars (\$500,000) to pay costs of engineering and construction services related to the development of plans and specifications for the reduction of infiltration and inflow into the Town’s wastewater collection system, and for the payment of all costs incidental and related thereto, and to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereon.

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

That the Town appropriates \$500,000 to pay costs of engineering and undertaking infiltration and inflow improvements to the Town’s wastewater collection system, and for the payment of 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 said amount under and pursuant to G.L. c. 44, §7(1), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. All, or any portion of this amount may be borrowed or otherwise obtained through the Massachusetts Water Resources Authority’s Infiltration and Inflow Local Financial Assistance Program, and the amount authorized to be borrowed by this vote shall be reduced to the extent of any grants received by the Town from the Massachusetts Water Resources Authority on account of this project.

This project will be part of the MWRA grant program. Of the \$500,000, 75% will be funded from the MWRA grant program and 25% will be funded from the MWRA 10-year interest free loan.

**(Select Board)**

*Please see Article 4 comments for additional information.*

**ARTICLE 7 - Appropriation (\$505,000) Additional Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Five Hundred and Five Thousand Dollars (\$505,000) 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	Fire	\$37,500	Ambulance Receipts
Ambulance	Fire	\$387,500	Ambulance Receipts
Rescue Equipment	Fire	\$10,000	Ambulance Receipts
Stormwater Compliance	Sewer	\$70,000	Sewer Retained Earnings
<b>Total</b>		<b>\$505,000</b>	

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. Like all Towns, Westwood must adhere to Stormwater Compliance which this article also supports. Stormwater Compliance is funded by Sewer Retained Earnings.*

**ARTICLE 8 - Appropriation (\$1,060,000) Additional Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Sixty Thousand Dollars (\$1,060,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Turf Field Replacement (H.S. Multipurpose Field)	DPW	\$750,000	Meals/Hotels Tax
Pool Deck Surfacing Replacement	Recreation	\$200,000	Meals/Hotels Tax
Pool Drainage and Refurbishment	Recreation	\$110,000	Meals/Hotels Tax
	<b>Total</b>	<b>\$1,060,000</b>	

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.**

*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. These Three projects listed in this article represent the costs of overdue replacement of the Multipurpose Turf Field at the High School and High School pool deck surface replacement, drainage and refurbishment. The funding source for these items is the Meals/Hotel Tax, which currently has an available balance in excess of two million dollars (\$2M.)*

**ARTICLE 9 - Accounting Housekeeping – Rescind Unissued Debt for Police Station**

To see if the Town will vote to rescind any authorized, but unissued borrowing authorizations which are no longer necessary to finance the project or projects for which they were initially approved, or to take any action relative thereto.

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

That the Town rescinds the \$450,000 authorized, but unissued balance of the \$13,205,000 approved to pay costs of designing and constructing the new police station under Article 15 of the Warrant at the Annual Town Meeting held on May 2, 2016.

**(Select Board)**

*By unanimous vote, the FinCom urges the Town to vote to rescind unissued debt for the Police Station.*

**ARTICLE 10 - Appropriation (\$125,000) Stabilization Fund – FY22**

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

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

**(Select Board)**

**The Finance and Warrant Commission, by 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 11 - Appropriation (\$1,490,000) OPEB Liability Trust Fund – FY22**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Four Hundred Ninety Thousand Dollars (\$1,490,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20 or take any other action thereon.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
OPEB Liability Trust Fund	\$1,490,000	Taxation

**(Select Board)**

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

*As part of their compensation Westwood Town employees accrue benefits that they will not receive until after they retire, such as a pension, but also Other Post-Employment Benefits (OPEB), such as health care insurance. Since Westwood pays a portion of the health care insurance premium for Town employees during their retirement, the cost of that expense projected into the future amounts to the Town’s OPEB liability. The Town must report that future liability in its accounting statements to the State and potential lenders to account for funds to cover benefits presently earned by employees but not paid out until the future. The total amount of that liability can build to a significant amount, most of which is not currently funded in the OPEB Trust Fund. The Town’s total OPEB “unfunded” liability was most recently estimated to be \$36.1 million as of June 30, 2019 (the date of the most recent actuarial valuation report).*

*As of December 31, 2020, Westwood’s OPEB Liability Trust Fund was valued at \$13.5 million. This year’s funding level is \$1,490,000, an increase of \$25,000 over last year, which is consistent with actuarial recommendations and the Town’s financial policies. That Westwood continues to follow a proactive approach to fully funding our OPEB liability is one reason we are able to borrow funds on very favorable terms, saving hundreds of thousands of dollars in debt service payments. The Finance & Warrant Commission commends the Town for this approach to funding our OPEB liability.*

**ARTICLE 12 - Appropriation (\$650,000) 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 DPW Roadside Sweeper Truck and a Fire Multipurpose Vehicle, 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.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
DPW Roadside Sweeper	\$250,000	
Fire Multipurpose Vehicle	\$400,000	
Total	\$650,000	Bond

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

That the Town appropriates \$650,000 to pay for the cost of purchasing a DPW Roadside Sweeper Truck and a Fire Multipurpose Vehicle 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 \$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.

**(Select Board)**

*This Article authorizes the Town to borrow funds to pay for the cost of purchasing two important pieces of equipment--a Department of Public Works (DPW) Roadside Sweeper Truck and a Fire Department Multipurpose Vehicle.*

*Roadside Street Sweeper (\$250,000) The Department of Public works has requested approval to purchase a new Roadside Sweeper Truck. As indicated by DPW staff, in addition to the 2007 Sweeper that will remain in service, "...the new model will enable the Department to operate two sweepers that will allow more coverage throughout the town." This new Sweeper will also assist the town in complying with the State of Massachusetts "...MS-Storm water requirement that mandates frequent roadside sweeping..." and will allow the Town to comply with the State's requisite tracking and reporting requirements.*

*Fire Department Multi-Purpose Vehicle (MPV) (\$400,000) The Fire Department has requested approval to purchase a Multi-Purpose Vehicle that will replace two existing pieces of equipment (Squad 1 and Squad 2) that are over 30 years old and have exceeded their life expectancy. The cost of replacing these two pieces of equipment along with an aging air supply unit would be \$915,000. As indicated by Chief Deckers in his presentation to the Select Board, the "...new custom-built multipurpose apparatus will function as a Fire Engine, Brush Truck, Air Supply Apparatus-built in cascade system, Utility Truck and a Salvage and Property Conservation Truck." The new vehicle will also allow for operational efficiencies. The cost of the new Multi-Purpose Truck is \$400,000 which is \$515,000 less than replacing both Squad 1 and Squad 2. Chief Deckers also noted in his presentation that the DPW department also successfully operates a Multi-Purpose Vehicle.*

### **ARTICLE 13 - Elementary Schools Building Project**

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the School Building Committee to pay costs of design development and related activities associated with the construction of a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, which school facility shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”). The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Or to take any other action relative thereto.

**The Finance and Warrant Commission, by a vote of 12 in favor and 2 opposed, recommends**

That the Town appropriates the amount of One Million Four Hundred Sixty Thousand Dollars (\$1,460,000) for the purpose of paying costs of design development and related activities associated with the construction of a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, including the payment of all costs incidental or related thereto (the “Project”), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children for at least 50 years, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority (“MSBA”), said amount to be expended under the direction of the School Building Committee. To meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under M.G.L. Chapter 44, or pursuant to any other enabling authority. The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town; and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the Town and the MSBA. 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 G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

**(School Committee)**

***This Article. The current article before the Town is NOT a vote for final approval of the School project but simply funding to keep the project on schedule. The maximum amount of (\$1,460,000) is for the sole purpose of paying costs of design development and related activities. This funding will allow the project to remain on schedule, as discussed below.***

***Background.*** Westwood Public Schools submitted a Statement of Interest to the Massachusetts School Building Authority (MSBA) for the development of a new school at the site of the Hanlon Elementary School in 2017, and, were accepted on the first submission. In March 2018, the Town appropriated \$1,750,000 to conduct a Feasibility Study. The School Building Committee considered options for each of Deerfield, Hanlon and Sheehan Elementary Schools. After significant community involvement and a rigorous review process, the School Building Committee (SBC) voted to build a new school combining the Hanlon and Deerfield Elementary Schools on the Hanlon site accommodating 560 students.

*The total project cost for the new school is anticipated to be approximately \$87M or approximately \$622/sq. ft. This cost is in line with recent projects currently in progress in the Towns of Medfield, Westborough, Wellesley and Ashland. The SBC has sought to maximize the MSBA's investment, taking into account the MSBA program caps and exclusions. The cost and funding of the total project will be discussed in detail at the anticipated fall Special Town Meeting.*

*Due to the many challenges this year has brought to Westwood Public Schools and to the whole Town, the School Committee decided to postpone the Town vote on the full funding for the new school to a fall Special Town meeting, at which time the project cost and MSBA reimbursement will be discussed in full.*

*The School Committee, however, wishes to keep the project on schedule for an anticipated new school opening in February 2024. The School Committee is therefore seeking bridge funding in an amount not to exceed One Million Four Hundred Sixty Thousand Dollars (\$1,460,000) for the purpose of paying costs of design development and related activities associated with the construction of the new school. This will allow the design work to continue over the summer and into the fall. Assuming Town approval in the fall, the project will be put out to bid in the fall and construction is anticipated to begin in July 2022. Should the design work be halted over the summer, the project timeline will be extended, resulting in anticipated increased costs and a delay in the new school opening.*

*The borrowing article that is before the Town provides funding for design development and related activities, allowing the design to continue on pace. The borrowing article authorizes the Town to borrow up to \$1,460,000. This is an estimated cost that may in fact come in lower than anticipated. When the actual costs come in for the project the Town will then decide what amount to actually borrow and when, with the maximum limit set at \$1,460,000. Concern over the funds for this article being appropriated in advance of the fall 2021 vote on the overall approval of the school was discussed by FinCom, and factored into the two opposing votes. In the end there were 12 votes in favor of the article as the majority opinion was that this expenditure was worthwhile at this time.*

#### **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 - 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.**

*The area in question is the former Westwood Lodge property. While the Westwood Lodge was operating, the Town was granted permission to use a field area for soccer/lacrosse, as well as a parking area adjacent to the field. The current owner has offered the Town to take ownership of the field and 40 dedicated parking spaces for no consideration. Open space has been a priority/concern of the Town and its residents and would meet these needs. 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. There are restrictions that: lights not be erected for the field, and that an artificial turf not be installed. 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 16 - Article to accept Municipal ownership of a portion of the former Westwood Lodge Property (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.**

*The area in question is a dwelling on the former Westwood Lodge property. The current owner has offered the Town to take ownership, for no consideration, of a portion of the Westwood Lodge property shown as Lot 1 on the ANR Plan dated April 22, 2019, is a lot with a dwelling AND to authorize a 99-year lease for \$10.00 of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities. Although some concern was raised that the lease does not maximize the Town’s economic gain, the advantage to acquiring this property is that the Town will add five (5) units to its subsidized housing inventory, and it enhances the Town’s intent to be a welcoming community for persons with disabilities.*

**ARTICLE 17 - Zoning Amendments Related to Medical Uses – Medical Centers or Clinics and Offices of Healthcare Professionals**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows, or take any other action in relation thereto:

*(New language shown 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 a new Section 4.1.5.23 “Medical Center or Clinic” as follows, 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	<u>I</u> <u>O</u>	ARO
4.1.5.22 <del>Office of doctor or dentist not a resident on premises</del> <u>Health Care Professional</u>	N	N	N	N	N	BA	N	Y	Y	Y	Y	Y	Y
<u>4.1.5.23 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> <sup>10</sup>	<u>N</u>	<u>N</u>

2) Amend Section 4.2 [Notes for Table of Principal Uses] by adding a new Note 10 as follows, and renumber subsequent notes as appropriate:

<sup>10</sup> Except in accordance with all applicable provisions of Section 9.7 [University Avenue Mixed Use District (UAMUD)] and limited to those properties specifically listed within the 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

**(Planning Board)**

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

*This article would amend the Medical Use Zoning Bylaw. It does not change the scope or locations of medical uses, it just 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 of the outdated term “Office of doctor or dentist not a resident on premises” and incorporates existing definitions for “Office of Health Care Professional” and “Medical Center or Clinic”. The article clarifies in the chart that Medical Centers or Clinics can only be located in the University Avenue Mixed Use District through the addition of footnote 10. The Finance and Warrant Commission recommends the approval of this amendment to close the loophole as a stopgap measure.*

**ARTICLE 18 - Zoning Amendments Related to Medical Uses – Prohibiting Hospitals**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows, or take any other action in relation thereto:

*(New language shown is underlined, language to be removed shown in strikethrough.)*

1) Add new definitions to Section 2.0 [Definitions] for “Hospital” as follows:

Hospital A building designed and used for the diagnosis and treatment of human patients that includes overnight care facilities.

2) Amend Section 4.1.5 [Table of Principal Uses - Commercial Uses] by adding a new Section 4.1.5.24 “Hospital” as follows, 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
4.1.5.24 Hospital	<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>	<u>N</u>	<u>N</u>

**(Planning Board)**

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

*This article would amend the Medical Use Zoning Bylaw and add a new definition for “Hospital”. It updates the Use Chart (4.1.5) to reflect zoning definitions that already exist in the Zoning Bylaws. This change incorporates the new definition for “Hospital”. The article clarifies in the chart that Hospitals are prohibited in all districts. The Finance and Warrant Commission recommends the approval of this amendment in order to clearly define different Medical Use buildings, specific to Hospitals.*

**ARTICLE 19 - Zoning Amendments Related to Medical Uses – Creating Substance Rehabilitation Facility Overlay District**

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows, or take any other action in relation thereto:

*(New language shown is underlined, language to be removed shown in strikethrough.)*

1) Add a new definition to Section 2.0 [Definitions] for “Substance Rehabilitation or Treatment Facility” as follows:

Substance Rehabilitation or Treatment Facility A building, or portion thereof, designed or used for the diagnosis and treatment of human patients for substance rehabilitation and/or treatment.

2) Revise existing definitions in Section 2.0 [Definitions] for “Medical Center or Clinic” and “Office of a Healthcare Professional” to read as:

Medical Center or Clinic A building, or portion thereof, designed ~~and or~~ used for the diagnosis and treatment of human patients, which contains two or more offices of health care professionals not operating as a single practice, and which building ~~does not include substance rehabilitation or overnight care facilities~~ is neither a Hospital nor a Substance Rehabilitation or Treatment Facility.

Office of Health Care Professional An office for a medical doctor, dentist, psychologist, chiropractor, acupuncturist, or similar physical or mental health care professional, including clinical and laboratory analysis activities directly associated with such medical office use, but excluding offices within Medical Centers or Clinics, Hospitals, or Substance Rehabilitation or Treatment Facilities.

3) Add a new Section 9.8 [Substance Rehabilitation Facility Overlay District] as follows, and renumber subsequent notes as appropriate:

## **9.8 SUBSTANCE REHABILITATION FACILITY OVERLAY DISTRICT (SRFOD)**

**9.8.1 Purpose.** The purpose of the Substance Rehabilitation Overlay District (SRFOD) is to restrict the development of traffic-intensive substance rehabilitation facilities to areas that benefit from proximate access to major highways, and to regulate the location, design, and operation of said facilities to minimize adverse impacts on the Town and nearby properties, so as to maintain the character of its neighborhoods and commercial districts and to preserve the quality of life through effective land use planning.

**9.8.2 Location.** The Substance Rehabilitation Facility Overlay District (SRFOD) is herein established as an overlay district. The SRFOD shall include the following specific parcels, as shown on the Westwood Board of Assessors' Map, as of January 1, 2021:

Parcel 17-172 (40 Allied Drive/Circumferential Highway);  
Parcel 17-173 (100 Allied Drive/Circumferential Highway);  
Parcel 17-174 (122 Allied Drive/Circumferential Highway);  
Parcel 17-176 (333 Dedham Elm/Circumferential Highway); and  
Parcel 17-177 (259 Dedham Elm/Circumferential Highway).

**9.8.3 Applicability.** Except as otherwise provided herein, the provisions of this Section shall apply to any parcel or set of parcels within the SRFOD, whether held in common or separate ownership.

**9.8.4 Special Permit Granting Authority.** The Board of Appeals shall be the Special Permit Granting Authority for all SRFOD Special Permits.

**9.8.5 Special Permit Required.** Development under this Section requires a SRFOD Special Permit issued by the Board of Appeals in compliance with the provisions of this Section for any Substance Rehabilitation or Treatment Facility.

9.8.6 **Permitted Uses.** Except as otherwise provided herein and subject to the provisions of this Bylaw applicable to the underlying district, land and buildings in the SRFOD may be used for any purpose permitted as of right or by special permit in the underlying district pursuant to Section 4.0, Use Regulations, and other applicable sections of this Bylaw. Multiple uses may be contained within a single building or structure pursuant to an SRFOD Special Permit.

9.8.7 **Procedures.** An application for a SRFOD special permit shall be filed in conformance with the rules and regulations of the Board of Appeals.

9.8.8 **Decision.** A SRFOD special permit pursuant to this Section shall be granted by the Board of Appeals only upon its written determination that the proposed use(s), subject to the conditions imposed thereby, will not be contrary to the best interests of the Town and the neighborhood, in view of the particular characteristics of the site, and of the proposal in relation to that site. Before making said decision, the Board of Appeals shall carefully review each of the following attributes of the design, location, and operation of the proposed facility:

9.8.8.1 Size and scale of all proposed structures and compatibility of facility design to the design of existing structures in the surrounding area.

9.8.8.2 Existing and proposed traffic conditions at the facility site and proximate intersections, demonstrating safe ingress, egress, and site distance for all vehicles heading to or from the proposed facility.

9.8.8.3 Proposed staffing levels and staff member qualifications in relation to best practices and industry standards.

9.8.8.4 Proposed storage and handling of potentially hazardous materials, including pharmaceutical products, bio-hazards, and cleaning supplies for conformance with all local, state and federal requirements.

9.8.8.5 Proposed security arrangements, including security staffing and audio-visual monitoring systems in relation to best practices and industry standards.

9.8.8.6 Anticipated demand on municipal public safety and/or public health services.

9.8.8.7 Any other implications of the proposed development on the Town's resources and fiscal position.

9.8.9 **Conditions.** The Board may impose conditions within a SRFOD Special Permit which it deems necessary to safeguard the surrounding properties and the Town, including but not limited to minimum staffing levels and staffing qualifications, additional security requirements, noise controls, Payment in Lieu of Taxes (PILOT) agreements, and limits on hours of operation. In addition, the Board may require annual reporting and renewal of a SRFOD special permit where it finds such reporting and renewal is necessary to effectively monitor the facility and to adequately protect the continued interests of the neighborhood and/or Town.

**9.8.9 Other Required Approvals.** Applications for additional approvals and/or special permits, required pursuant to this Bylaw, including but not limited to approvals and/or special permits required under Section 7.1 [Earth Material Movement (EMM)], Section 7.3 [Environmental Impact and Design Review (EIDR)], Section 9.3 [Water Resource Protection Overlay District (WRPOD)], and Section 9.7 [University Avenue Mixed Use District (UAMUD)], shall be filed concurrently with the SRFOD special permit application required under this Section. No SRFOD Special Permit shall become effective unless and until all other required approvals and/or special permits have been obtained.

3) Amend Section 4.1.5 [Table of Principal Uses - Commercial Uses] by adding a new Section 4.1.5.25 “Substance Rehabilitation or Treatment Facility” as follows, 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
<u>4.1.5.25 Substance Rehabilitation or Treatment Facility</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<sup>11</sup></u>	<u>N</u>	<u>N</u>	<u>N</u>

4) Amend Section 4.2 [Notes for Table of Principal Uses] by adding new Notes 10 and 11 as follows, and renumber subsequent notes as appropriate:

<sup>11</sup> Except in accordance with a special permit issued pursuant to Section 9.8 [Substance Rehabilitation Facility Overlay District (SRFOD)] and limited to those properties specifically listed within the SRFOD.

5) Amend the Official Zoning Map to add a Substance Rehabilitation Overlay District (SROD) over the following parcels, as shown on the Westwood Board of Assessors’ Map, as of January 1, 2021.

- Parcel 17-172 (40 Allied Drive/Circumferential Highway);
- Parcel 17-173 (100 Allied Drive/Circumferential Highway);
- Parcel 17-174 (122 Allied Drive/Circumferential Highway);
- Parcel 17-176 (333 Dedham Elm/Circumferential Highway); and
- Parcel 17-177 (259 Dedham Elm/Circumferential Highway).

(Planning Board)

The Finance and Warrant Commission, by a vote of 11 in favor, 2 opposed and 1 abstention, recommends that the Town so vote.

*The Planning Board presented to the Finance and Warrant Commission that it is in the Town’s best interest and is required to have a Substance Rehabilitation Overlay District (SROD). Based on the information provided, if the Town does not move forward with such a zone, substance rehabilitation facilities will be allowed in all zoning districts within the Town, this includes residential, industrial and business zoning districts. To that end, it is recommended the SROD zoning be five parcels located at Allied Drive and Dedham/Elm. Please note the town of Dedham already has in place this zoning in this area. The Town is looking to establish this zoning ordinance to allow substance rehabilitation facilities in the Town, with the location of where they are allowed clearly established.*

**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 affecting Section 4.1.5.41 Fire Arms/Explosives Sales and Services within the Table of Principal Uses, as follows, or take any other action in relation thereto:

*(New language shown is underlined, 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	<del>BA</del> <u>N</u>	<del>BA</del> <u>N</u>	BA	<u>B</u> <u>A</u>	N	N

(Planning Board)

The Finance and Warrant Commission, by a vote of 9 in favor and 5 opposed, recommends that the Town so vote.

*The Finance Commission voted 9 to 5 to recommend approval 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 fire arms and explosive sales and service.*

*The Planning Board sponsored the proposed warrant article which would prohibit the sale of Fire Arms and Explosives within Local Business A (LBA) and Local Business B (LBB) districts, which are the business districts on Washington Street and High Street. The zoning bylaws currently permits Fire Arms sales in LBA, LBB, Highway Business (HB) and Industrial (I) districts by special permit. The proposed article would still allow the sale of Fire Arms and Explosives in the HB and I districts by a Zoning Board of Appeals special permit.*

*A majority of the Finance Commission supported the article to prohibit the sale of Fire Arms and Explosives in the LBB and LBA districts as this aligns with the Town’s Comprehensive Plan to create village centers within the High Street and Washington Street business districts. The majority believed the changes were necessary to continue to preserve the village centers that exhibit the small-town character of Westwood.*

**Minority Opinion:**

*The minority expressed concern that further research and consideration is needed to determine if there are any potential negative and unintended consequences of the proposal. Additionally, there was concern if there is a need for this change given these districts have been zoned this way for many years without any negative consequences.*

**ARTICLE 21 – Zoning Amendment Relative to Temporary Structures and Uses**

To see if the Town will vote to approve certain amendments to the Zoning Bylaw affecting Section 4.1.7.4 within the Table of Principal Uses, as follows, or take any other action in relation thereto:

*(New language is underlined, language to be removed shown in strikethrough.)*

- 1) Amend Section 4.1.7.4 as follows:

Principal Use	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.7.4 Temporary Structure, building or use not in conformance with this Bylaw, but not for more than one (1) year, or extended over more than a total of three (3) years <sup>12</sup>	BA	BA	BA	BA	BA	BA	BA	BA	BA	BA	BA	BA	BA

- 2) Amend Section 4.2 [Notes for Table of Principal Uses], by adding a new Note 12 as follows, and renumber subsequent notes as appropriate:

<sup>12</sup> Except that short-term temporary uses or structures not otherwise prohibited, may be granted administrative approval for a period of up to six (6) months, at the discretion of the Building Commissioner. An application for administrative approval of a short-term temporary use or structure shall include a site plan and written description, including proposed timeframe, hours of operation, and anticipated parking needs. Applications for administrative approvals of short-term temporary uses or structures shall be distributed to the Town Administrator, Town Planner, and Select Board for review and comment prior to approval. Following approval, the Building Commissioner may permit one (1) extension for an additional period of up to six (6) months, but no temporary use or structure shall be allowed to continue beyond one (1) year unless in conformance with a special permit granted by the Zoning Board of Appeals.

**(Planning Board)**

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

*This amendment will help streamline the process for temporary structures and uses, such as, sidewalk sales or pop-up tents, which is critical in the current environment to help support our residents and Westwood businesses, without any detriment to the town.*

**ARTICLE 22 - Housekeeping Zoning Article**

To see if the Town will vote to approve certain housekeeping amendments to various sections of the Westwood Zoning Bylaw and Official Zoning Map, as may be necessary to correct any errors or inconsistencies and/or to clarify sections, including the following specific corrections and any others that may be discovered prior to the conclusion of the public hearing, or take any other action in relation thereto:

*(New language shown is underlined, language to be removed shown in strikethrough.)*

- 1) Amend Section 4.1.3.4 to renumber the section reference from 8.4 to 8.3 as follows:

Principal Use	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.3.4 Senior Residential Development per Section 8.43	PB	PB	PB	PB	PB	PB	PB	N	N	N	N	N	N

2) Amend Section 4.1.3.5 to renumber the section reference from 8.5 to 8.4 as follows:

Principal Use	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.3.5 Residential Retirement Community per Section 8.54	N	N	N	N	N	N	N	N	N	N	N	N	BA

3) Replace the term “Board of Selectmen” with the term “Select Board” throughout the Zoning Bylaw.

**(Planning Board)**

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

*This Article proposes to correct errors and/or inconsistencies in the zoning bylaws by:*

- 1) Amend Section 4.1.3.4 to renumber the section reference from 8.4 to 8.3;*
- 2) Amend Section 4.1.3.5 to renumber the section reference from 8.5 to 8.4; and*
- 3) Replace the term “Board of Selectmen” with the term “Select Board” throughout the zoning bylaws.*

*The Finance and Warrant Commission voted unanimously to accept these changes, concluding that these corrections and amendments were in the best interest of the Town and/or necessary to preserve the accuracy, meaning, and intent of the zoning bylaws.*



# **2021 ANNUAL TOWN MEETING**

## **THE APPENDICES:**

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

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

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

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

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

**Appendix A**

**ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

Grade	Position Title	Fiscal Year	Annual	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
5	<i>no positions assigned</i>	7/1/21 - 6/30/22	Annual	\$ 40,587	\$ 41,602	\$ 42,642	\$ 43,707	\$ 44,798	\$ 45,921	\$ 47,068	\$ 48,245	\$ 49,450	\$ 50,687
6	COA Van Driver/Custodian Municipal Facilities Custodian Town Service Representative	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
		7/1/21 - 6/30/22	Annual	\$ 44,239	\$ 45,345	\$ 46,478	\$ 47,641	\$ 48,832	\$ 50,053	\$ 51,304	\$ 52,586	\$ 53,902	\$ 55,248
7	Aquatics Specialist Custodial Supv/Animal Control Officer Finance & Warrant Comm. Admin.	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
		7/1/21 - 6/30/22	Annual	\$ 48,220	\$ 49,427	\$ 50,663	\$ 51,927	\$ 53,227	\$ 54,557	\$ 55,919	\$ 57,318	\$ 58,753	\$ 60,221
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	7/1/20 - 6/30/21	Annual	\$ 51,782	\$ 53,077	\$ 54,405	\$ 55,765	\$ 57,159	\$ 58,588	\$ 60,053	\$ 61,554	\$ 63,094	\$ 64,671
		7/1/21 - 6/30/22	Annual	\$ 52,559	\$ 53,873	\$ 55,221	\$ 56,601	\$ 58,016	\$ 59,467	\$ 60,954	\$ 62,477	\$ 64,040	\$ 65,641
9	COA Outreach Counselor Recreation Program Administrator Sanitarian/Food Inspector Westwood Housing Authority Admin.	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
		7/1/21 - 6/30/22	Annual	\$ 57,292	\$ 58,722	\$ 60,193	\$ 61,696	\$ 63,239	\$ 64,821	\$ 66,439	\$ 68,100	\$ 69,803	\$ 71,549
10	Assistant Building Inspector Conservation Agent Electrical Inspector Gas/Plumbing Inspector Housing and Zoning Agent Operations Manager, COA Recreation Business Manager Youth Services Counselor	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
		7/1/21 - 6/30/22	Annual	\$ 62,447	\$ 64,009	\$ 65,608	\$ 67,249	\$ 68,930	\$ 70,653	\$ 72,420	\$ 74,230	\$ 76,086	\$ 77,988
11	Aquatics Manager Computer Systems Analyst Financial Analyst Geographic Information Specialist Public Health Nurse Sewer Operations Manager	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
		7/1/21 - 6/30/22	Annual	\$ 68,068	\$ 69,769	\$ 71,514	\$ 73,301	\$ 75,134	\$ 77,013	\$ 78,938	\$ 80,910	\$ 82,934	\$ 85,006

**ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
12	Assessor												
	Assistant to the Town Administrator												
	Clinical Coordinator												
	Construction Inspector	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
	Deputy Building Commissioner	7/1/21 - 6/30/22	Annual	\$ 74,192	\$ 76,048	\$ 77,948	\$ 79,897	\$ 81,896	\$ 83,944	\$ 86,042	\$ 88,194	\$ 90,398	\$ 92,656
	Economic Development Officer												
	Procurement Officer												
Public Safety Communications Manager													
13	Building Commissioner												
	Council on Aging Director												
	Director of Youth and Family Services												
	Facilities 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
	Health Director	7/1/21 - 6/30/22	Annual	\$ 80,872	\$ 82,892	\$ 84,965	\$ 87,089	\$ 89,265	\$ 91,498	\$ 93,785	\$ 96,130	\$ 98,533	\$ 100,997
	Recreation Director												
Sewer Superintendent													
Town Planner													
14	Asst. Dir. Public Works/Operations Mgr.												
	Assistant Town Treasurer												
	Deputy Fire Chief												
	Library Director	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
	Police Lieutenant	7/1/21 - 6/30/22	Annual	\$ 90,576	\$ 92,839	\$ 95,159	\$ 97,539	\$ 99,978	\$ 102,478	\$ 105,039	\$ 107,665	\$ 110,358	\$ 113,116
	Project Manager												
	Town Accountant												
Town Engineer													
15	Director, Econ. & Comm. Development	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
	Director of Information Technology	7/1/21 - 6/30/22	Annual	\$ 101,445	\$ 103,981	\$ 106,580	\$ 109,244	\$ 111,976	\$ 114,775	\$ 117,645	\$ 120,585	\$ 123,601	\$ 126,689
	Human Resources Director												
16	Director of Public Works												
	Asst. Town Administrator/Finance Dir.	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
	Fire Chief	7/1/21 - 6/30/22	Annual	\$ 113,618	\$ 116,458	\$ 119,368	\$ 122,355	\$ 125,413	\$ 128,549	\$ 131,763	\$ 135,056	\$ 138,432	\$ 141,894
Police Chief													
17	Town Administrator	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
		7/1/21 - 6/30/22	Annual	\$ 145,505	\$ 149,142	\$ 152,872	\$ 156,694	\$ 160,612	\$ 164,627	\$ 168,742	\$ 172,961	\$ 177,285	\$ 181,715

*NOTE: Annual salary levels are based on full-time employment. FY21 salaries are provided for comparative purposes; referenced positions are for FY22.*

DEPARTMENT OF PUBLIC WORKS												
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	7/1/20 - 6/30/21	Annual	\$67,636.61	\$68,989.34	\$70,369.13	\$71,776.51	\$73,212.04	\$74,676.28	\$76,169.81	10 yrs+	\$77,693.20
			Bi-Weekly	\$2,601.41	\$2,653.44	\$2,706.50	\$2,760.63	\$2,815.85	\$2,872.16	\$2,929.61	10 yrs+	\$2,988.20
		7/1/21 - 6/30/22	Annual	\$67,636.61	\$68,989.34	\$70,369.13	\$71,776.51	\$73,212.04	\$74,676.28	\$76,169.81	10 yrs+	\$77,693.20
			Bi-Weekly	\$2,601.41	\$2,653.44	\$2,706.50	\$2,760.63	\$2,815.85	\$2,872.16	\$2,929.61	10 yrs+	\$2,988.20
D-7	Head Mechanic Foreman	7/1/20 - 6/30/21	Annual	\$63,244.90	\$64,509.79	\$65,799.99	\$67,115.99	\$68,458.31	\$69,827.48	\$71,224.03	10 yrs+	\$72,648.51
			Bi-Weekly	\$2,432.50	\$2,481.15	\$2,530.77	\$2,581.38	\$2,633.01	\$2,685.67	\$2,739.39	10 yrs+	\$2,794.17
		7/1/21 - 6/30/22	Annual	\$63,244.90	\$64,509.79	\$65,799.99	\$67,115.99	\$68,458.31	\$69,827.48	\$71,224.03	10 yrs+	\$72,648.51
			Bi-Weekly	\$2,432.50	\$2,481.15	\$2,530.77	\$2,581.38	\$2,633.01	\$2,685.67	\$2,739.39	10 yrs+	\$2,794.17
D-6	Cemetery Foreman Foreman	7/1/20 - 6/30/21	Annual	\$61,441.54	\$62,670.37	\$63,923.77	\$65,202.25	\$66,506.29	\$67,836.42	\$69,193.15	10 yrs+	\$70,577.01
			Bi-Weekly	\$2,363.14	\$2,410.40	\$2,458.61	\$2,507.78	\$2,557.93	\$2,609.09	\$2,661.27	10 yrs+	\$2,714.50
		7/1/21 - 6/30/22	Annual	\$61,441.54	\$62,670.37	\$63,923.77	\$65,202.25	\$66,506.29	\$67,836.42	\$69,193.15	10 yrs+	\$70,577.01
			Bi-Weekly	\$2,363.14	\$2,410.40	\$2,458.61	\$2,507.78	\$2,557.93	\$2,609.09	\$2,661.27	10 yrs+	\$2,714.50
D-5	Sewer Operations Supervisor	7/1/20 - 6/30/21	Annual	\$62,756.93	\$64,012.07	\$65,292.31	\$66,598.15	\$67,930.12	\$69,288.72	\$70,674.49	10 yrs+	\$72,087.98
			Bi-Weekly	\$2,413.73	\$2,462.00	\$2,511.24	\$2,561.47	\$2,612.70	\$2,664.95	\$2,718.25	10 yrs+	\$2,772.61
		7/1/21 - 6/30/22	Annual	\$62,756.93	\$64,012.07	\$65,292.31	\$66,598.15	\$67,930.12	\$69,288.72	\$70,674.49	10 yrs+	\$72,087.98
			Bi-Weekly	\$2,413.73	\$2,462.00	\$2,511.24	\$2,561.47	\$2,612.70	\$2,664.95	\$2,718.25	10 yrs+	\$2,772.61
D-4	Heavy Equipment Operator HEO/Mechanic	7/1/20 - 6/30/21	Annual	\$55,607.14	\$56,719.28	\$57,853.66	\$59,010.74	\$60,190.95	\$61,394.77	\$62,622.67	10 yrs+	\$63,875.12
			Bi-Weekly	\$2,138.74	\$2,181.51	\$2,225.14	\$2,269.64	\$2,315.04	\$2,361.34	\$2,408.56	10 yrs+	\$2,456.74
		7/1/21 - 6/30/22	Annual	\$55,607.14	\$56,719.28	\$57,853.66	\$59,010.74	\$60,190.95	\$61,394.77	\$62,622.67	10 yrs+	\$63,875.12
			Bi-Weekly	\$2,138.74	\$2,181.51	\$2,225.14	\$2,269.64	\$2,315.04	\$2,361.34	\$2,408.56	10 yrs+	\$2,456.74
D-3	Sewer Pump Operator Mechanic	7/1/20 - 6/30/21	Annual	\$55,034.30	\$56,134.99	\$57,257.69	\$58,402.84	\$59,570.90	\$60,762.32	\$61,977.56	10 yrs+	\$63,217.12
			Bi-Weekly	\$2,116.70	\$2,159.04	\$2,202.22	\$2,246.26	\$2,291.19	\$2,337.01	\$2,383.75	10 yrs+	\$2,431.43
		7/1/21 - 6/30/22	Annual	\$55,034.30	\$56,134.99	\$57,257.69	\$58,402.84	\$59,570.90	\$60,762.32	\$61,977.56	10 yrs+	\$63,217.12
			Bi-Weekly	\$2,116.70	\$2,159.04	\$2,202.22	\$2,246.26	\$2,291.19	\$2,337.01	\$2,383.75	10 yrs+	\$2,431.43
D-2	Operator-Laborer	7/1/20 - 6/30/21	Annual	\$48,134.39	\$48,938.16	\$50,298.25	\$51,467.17	\$52,495.99	\$53,545.49	\$54,616.23	10 yrs+	\$55,708.21
			Bi-Weekly	\$1,851.32	\$1,882.24	\$1,934.55	\$1,979.51	\$2,019.08	\$2,059.44	\$2,100.62	10 yrs+	\$2,142.62
		7/1/21 - 6/30/22	Annual	\$48,134.39	\$48,938.16	\$50,298.25	\$51,467.17	\$52,495.99	\$53,545.49	\$54,616.23	10 yrs+	\$55,708.21
			Bi-Weekly	\$1,851.32	\$1,882.24	\$1,934.55	\$1,979.51	\$2,019.08	\$2,059.44	\$2,100.62	10 yrs+	\$2,142.62
D-1	no positions assigned	7/1/20 - 6/30/21	Annual	\$41,823.07	\$43,265.84	\$44,835.49	\$46,893.13	\$47,830.69	\$48,787.16	\$49,763.18	10 yrs+	\$50,758.13
			Bi-Weekly	\$1,608.58	\$1,664.07	\$1,724.44	\$1,803.58	\$1,839.64	\$1,876.43	\$1,913.97	10 yrs+	\$1,952.24
		7/1/21 - 6/30/22	Annual	\$41,823.07	\$43,265.84	\$44,835.49	\$46,893.13	\$47,830.69	\$48,787.16	\$49,763.18	10 yrs+	\$50,758.13
			Bi-Weekly	\$1,608.58	\$1,664.07	\$1,724.44	\$1,803.58	\$1,839.64	\$1,876.43	\$1,913.97	10 yrs+	\$1,952.24

CONTRACT NOT SETTLED AT TIME OF PRINTING

**FIRE DEPARTMENT**

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	7/1/20 - 6/30/21	Annual	\$81,719.01	\$83,353.39					10 yrs+	\$85,645.61	15 yrs+	\$88,000.86	
			Hourly	\$37.32	\$38.06						\$39.11		\$40.19	
		CAPTAIN EMT-B	7/1/21 - 6/30/22	Annual	\$81,719.01	\$83,353.39					10 yrs+	\$85,645.61	15 yrs+	\$88,000.86
				Hourly	\$37.32	\$38.06						\$39.11		\$40.19
		CAPTAIN EMT-P	7/1/20 - 6/30/21	Annual	\$87,847.93	\$89,604.89					10 yrs+	\$92,069.03	15 yrs+	\$94,600.93
				Hourly	\$40.12	\$40.92						\$42.04		\$43.20
	CAPTAIN EMT-P	7/1/21 - 6/30/22	Annual	\$87,847.93	\$89,604.89					10 yrs+	\$92,069.03	15 yrs+	\$94,600.93	
			Hourly	\$40.12	\$40.92						\$42.04		\$43.20	
	CAPTAIN EMT-P	7/1/20 - 6/30/21	Annual	\$93,976.86	\$95,856.40					10 yrs+	\$98,492.45	15 yrs+	\$101,200.99	
			Hourly	\$42.91	\$43.77						\$44.98		\$46.21	
	CAPTAIN EMT-P	7/1/21 - 6/30/22	Annual	\$93,976.86	\$95,856.40					10 yrs+	\$98,492.45	15 yrs+	\$101,200.99	
			Hourly	\$42.91	\$43.77						\$44.98		\$46.21	
F-3	LIEUTENANT NON-EMT	7/1/20 - 6/30/21	Annual	\$72,780.99	\$74,236.61					10 yrs+	\$76,278.12	15 yrs+	\$78,375.77	
			Hourly	\$33.24	\$33.90						\$34.83		\$35.79	
		LIEUTENANT EMT-B	7/1/21 - 6/30/22	Annual	\$72,780.99	\$74,236.61					10 yrs+	\$76,278.12	15 yrs+	\$78,375.77
				Hourly	\$33.24	\$33.90						\$34.83		\$35.79
		LIEUTENANT EMT-B	7/1/20 - 6/30/21	Annual	\$78,239.57	\$79,804.36					10 yrs+	\$81,998.98	15 yrs+	\$84,253.95
				Hourly	\$35.73	\$36.44						\$37.44		\$38.47
		LIEUTENANT EMT-B	7/1/21 - 6/30/22	Annual	\$78,239.57	\$79,804.36					10 yrs+	\$81,998.98	15 yrs+	\$84,253.95
				Hourly	\$35.73	\$36.44						\$37.44		\$38.47
		LIEUTENANT EMT-P	7/1/20 - 6/30/21	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13
				Hourly	\$38.22	\$38.98						\$40.06		\$41.16
	LIEUTENANT EMT-P	7/1/21 - 6/30/22	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
			Hourly	\$38.22	\$38.98						\$40.06		\$41.16	
	EMS COORD.	7/1/20 - 6/30/21	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
			Hourly*	\$40.13	\$40.93						\$42.06		\$43.22	
	EMS COORD.	7/1/21 - 6/30/22	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
			Hourly*	\$40.13	\$40.93						\$42.06		\$43.22	
F-4	FIREFIGHTER NON-EMT (FF-5)	7/1/20 - 6/30/21	Annual	\$51,113.54	\$54,002.54	\$56,887.27	\$60,766.66	\$62,285.83	\$63,842.98	10 yrs+	\$65,598.66	15 yrs+	\$67,402.62	
			Hourly	\$23.34	\$24.66	\$25.98	\$27.75	\$28.44	\$29.15		\$29.96		\$30.78	
		FIREFIGHTER EMT-B (FF6)	7/1/21 - 6/30/22	Annual	\$51,113.54	\$54,002.54	\$56,887.27	\$60,766.66	\$62,285.83	\$63,842.98	10 yrs+	\$65,598.66	15 yrs+	\$67,402.62
				Hourly	\$23.34	\$24.66	\$25.98	\$27.75	\$28.44	\$29.15		\$29.96		\$30.78
		FIREFIGHTER EMT-B (FF6)	7/1/20 - 6/30/21	Annual	\$54,947.05	\$58,052.73	\$61,153.81	\$65,324.16	\$66,957.27	\$68,631.20	10 yrs+	\$70,518.56	15 yrs+	\$72,457.82
				Hourly	\$25.09	\$26.51	\$27.93	\$29.83	\$30.58	\$31.34		\$32.20		\$33.09
	FIREFIGHTER EMT-P (FF7)	7/1/21 - 6/30/22	Annual	\$54,947.05	\$58,052.73	\$61,153.81	\$65,324.16	\$66,957.27	\$68,631.20	10 yrs+	\$70,518.56		\$72,457.82	
			Hourly	\$25.09	\$26.51	\$27.93	\$29.83	\$30.58	\$31.34		\$32.20		\$33.09	
	FIREFIGHTER EMT-P (FF7)	7/1/20 - 6/30/21	Annual	\$58,780.57	\$62,102.92	\$65,420.36	\$69,881.66	\$71,628.70	\$73,419.42	10 yrs+	\$75,438.46	15 yrs+	\$77,513.01	
			Hourly	\$26.84	\$28.36	\$29.87	\$31.91	\$32.71	\$33.53		\$34.45		\$35.40	
	FIREFIGHTER EMT-P (FF7)	7/1/21 - 6/30/22	Annual	\$58,780.57	\$62,102.92	\$65,420.36	\$69,881.66	\$71,628.70	\$73,419.42	10 yrs+	\$75,438.46	15 yrs+	\$77,513.01	
			Hourly	\$26.84	\$28.36	\$29.87	\$31.91	\$32.71	\$33.53		\$34.45		\$35.40	

\*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**

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	7/1/20 - 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
		7/1/21 - 6/30/22	Annual	\$38,171.49	\$39,125.75	\$40,103.92	\$41,106.51	\$42,134.17	\$43,187.52	\$44,267.22	\$45,373.91	\$46,508.24	\$47,670.96
			Hourly	\$20.97	\$21.50	\$22.04	\$22.59	\$23.15	\$23.73	\$24.32	\$24.93	\$25.55	\$26.19
L-5	Library Assistant Technical Services Asst	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
		7/1/21 - 6/30/22	Annual	\$40,219.71	\$41,225.21	\$42,255.84	\$43,312.22	\$44,395.03	\$45,504.91	\$46,642.54	\$47,808.59	\$49,003.81	\$50,228.91
			Hourly	\$22.10	\$22.65	\$23.22	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60
L-6	<i>no positions assigned</i>	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
		7/1/21 - 6/30/22	Annual	\$43,437.29	\$44,523.22	\$45,636.31	\$46,777.22	\$47,946.65	\$49,145.32	\$50,373.95	\$51,633.29	\$52,924.12	\$54,247.22
			Hourly	\$23.87	\$24.46	\$25.07	\$25.70	\$26.34	\$27.00	\$27.68	\$28.37	\$29.08	\$29.81
L-7	Senior Library Custodian	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
		7/1/21 - 6/30/22	Annual	\$46,912.25	\$48,085.09	\$49,287.20	\$50,519.37	\$51,782.37	\$53,076.92	\$54,403.87	\$55,763.94	\$57,158.04	\$58,587.00
			Hourly	\$25.78	\$26.42	\$27.08	\$27.76	\$28.45	\$29.16	\$29.89	\$30.64	\$31.41	\$32.19
L-8	Children's Librarian Library Bus. Administrator Part-Time Ref. Librarian Reference Librarian Teens' Librarian	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
		7/1/21 - 6/30/22	Annual	\$51,931.87	\$53,230.16	\$54,560.94	\$55,924.97	\$57,323.08	\$58,756.16	\$60,225.07	\$61,730.71	\$63,273.96	\$64,855.82
			Hourly	\$28.53	\$29.25	\$29.98	\$30.73	\$31.50	\$32.28	\$33.09	\$33.92	\$34.77	\$35.64
L-9	<i>no positions assigned</i>	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
		7/1/21 - 6/30/22	Annual	\$54,718.48	\$56,086.45	\$57,488.59	\$58,925.80	\$60,398.96	\$61,908.93	\$63,456.66	\$65,043.08	\$66,669.16	\$68,335.88
			Hourly	\$30.07	\$30.82	\$31.59	\$32.38	\$33.19	\$34.02	\$34.87	\$35.74	\$36.63	\$37.55
L-10	Head - Adult Services Head - Children's Svcs Head - Circulation Svcs Head - Library Branch Svcs Head - Technology Svcs	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
		7/1/21 - 6/30/22	Annual	\$59,095.95	\$60,573.33	\$62,087.67	\$63,639.87	\$65,230.87	\$66,861.62	\$68,533.19	\$70,246.51	\$72,002.66	\$73,802.73
			Hourly	\$32.47	\$33.28	\$34.11	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.56	\$40.55

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

**LIBRARY SUBSTITUTES & TEMPORARY STAFF**

POSITION	Fiscal Year		Range
Substitute Librarian	7/1/20 - 6/30/21	Hourly	\$22.38 - \$25.91
	7/1/21 - 6/30/22	Hourly	\$22.72 - \$26.30
Substitute Library Assistant	7/1/20 - 6/30/21	Hourly	\$17.48 - \$18.92
	7/1/21 - 6/30/22	Hourly	\$17.74 - \$19.20
Temporary Support Staff	7/1/20 - 6/30/21	Hourly	\$12.75 - \$16.86
	7/1/21 - 6/30/22	Hourly	\$13.50 - \$16.86

**POLICE DEPARTMENT**

Grade	Title	Fiscal Year		Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Service Step 1 (10 yrs+)	Service Step 2 (15 yrs+)	Service Step 3 (30 yrs)	
<b>P-3</b>																	
	<b>SERGEANT</b>	7/1/20 - 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
		7/1/21 - 6/30/22	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
<b>P-4</b>																	
	<b>OFFICER</b>	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	
		7/1/21 - 6/30/22	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	
<b>P-5</b>																	
	<b>STUDENT OFFICER*</b>	7/1/20 - 6/30/21	Annual	\$47,396.96													
			Biweekly	\$1,822.96													
		7/1/21 - 6/30/22	Annual	\$47,396.96													
			Biweekly	\$1,822.96													
<p><b>*Student Officer moves to P-4, Step 1 salary rate upon graduation from police academy in accordance with CH 41, Sec 96B</b></p> <p><b>NOTES: Police officers hired after 7/1/2009 receive a higher education incentive in lieu of COLA.</b></p>																	

**CONTRACT NOT SETTLED AT TIME OF PRINTING**

## Recreation Part-Time Seasonal Compensation Plan Calendar 2020-2021

Grade	Position Title	Fiscal Year		Step 1	Step 2	Step 3	Minimum Requirements
1	Assistant Leader	1/1/20 - 12/31/20	Hourly	\$12.75			Asst. Leader: 2 yrs. CIT Experience or Similar Exp.w/Children Required.
		1/1/21 - 12/31/21	Hourly	\$13.50			First Aid, CPR/AED Certification Required.
	Water Safety Aide/Deck Hand	1/1/20 - 12/31/20	Hourly	\$12.75			Aquatics: Minimum Age 15+, Lifeguard Training (LGT) Required.
		1/1/21 - 12/31/21	Hourly	\$13.50			First Aid, CPR/AED Certification Required.
2	Leader	1/1/20 - 12/31/20	Hourly	\$13.25			2 yrs. Asst. Leader & Group Supervision Experience Required.
		1/1/21 - 12/31/21	Hourly	\$14.00			High School Graduate. First Aid, CPR/AED Cert Required.
3	Lifeguard	1/1/20 - 12/31/20	Hourly	\$13.75	\$14.03	\$14.31	Minimum Age 16+, Lifeguard Training Required.
		1/1/21 - 12/31/21	Hourly	\$14.75	\$15.05	\$15.35	First Aid, CPR/AED Certification Required.
4	Water Safety Instructor	1/1/20 - 12/31/20	Hourly	\$14.60	\$14.89	\$15.19	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required.
		1/1/21 - 12/31/21	Hourly	\$15.60	\$15.91	\$16.23	First Aid, CPR/AED Certification Required.
5	Supervisor	1/1/20 - 12/31/20	Hourly	\$15.50	\$15.81	\$16.13	HS Graduate, Minimum 3 yrs. Leader & Supervisory Experience.
		1/1/21 - 12/31/21	Hourly	\$16.25	\$16.58	\$16.91	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required.
6	Specialist/Coach	1/1/20 - 12/31/20	Hourly	\$16.50	\$16.83	\$17.17	Minimum 3 yrs. Supervisory Experience.
		1/1/21 - 12/31/21	Hourly	\$16.50	\$16.83	\$17.17	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; Coaching Experience Preferred.
7	Assistant Coordinator Senior Supervisor	1/1/20 - 12/31/20	Hourly	\$18.00	\$18.36	\$19.00	Min Age 21+, Bachelors Degree Pref., Min. 3 yrs. Supervisory Experience.
		1/1/21 - 12/31/21	Hourly	\$18.00	\$18.36	\$19.00	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; 3 yrs. Supervisory Experience.
8	Coordinator	1/1/20 - 12/31/20	Hourly	\$21.50	\$22.25	\$23.00	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience.
		1/1/21 - 12/31/21	Hourly	\$21.50	\$22.25	\$23.00	First Aid, CPR/AED Certification Required.
9	Camp Director	1/1/20 - 12/31/20	Hourly	\$24.50	\$25.25	\$26.25	Bachelor Degree Required; Teacher Certification Preferred; Min. 4+ yrs.
		1/1/21 - 12/31/21	Hourly	\$24.50	\$25.25	\$26.25	Supervisory Experience. First Aid and CPR/AED Certification Required.
					MIN	MAX	
10	Certified Instructor	1/1/20 - 12/31/20	Hourly		\$25.00	\$50.00	5+ yrs. Experience & Certification in Subject Area.
		1/1/21 - 12/31/21	Hourly		\$25.00	\$50.00	First Aid, CPR/AED Certification Required.

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



**SEIU CLERICAL EMPLOYEES**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8*
											<i>10 yrs+ Service</i>
2	<i>no positions assigned</i>	7/1/20 - 6/30/21	Biweekly	\$1,262.80	\$1,313.90	\$1,340.50	\$1,366.40	\$1,393.70	\$1,421.70	\$1,450.40	\$1,479.10
			Hourly	\$18.04	\$18.77	\$19.15	\$19.52	\$19.91	\$20.31	\$20.72	\$21.13
		7/1/21 - 6/30/22	Biweekly	\$1,262.80	\$1,313.90	\$1,340.50	\$1,366.40	\$1,393.70	\$1,421.70	\$1,450.40	\$1,479.10
			Hourly	\$18.04	\$18.77	\$19.15	\$19.52	\$19.91	\$20.31	\$20.72	\$21.13
3	<i>no positions assigned</i>	7/1/20 - 6/30/21	Biweekly	\$1,363.60	\$1,418.90	\$1,446.90	\$1,475.60	\$1,505.00	\$1,535.10	\$1,566.60	\$1,598.10
			Hourly	\$19.48	\$20.27	\$20.67	\$21.08	\$21.50	\$21.93	\$22.38	\$22.83
		7/1/21 - 6/30/22	Biweekly	\$1,363.60	\$1,418.90	\$1,446.90	\$1,475.60	\$1,505.00	\$1,535.10	\$1,566.60	\$1,598.10
			Hourly	\$19.48	\$20.27	\$20.67	\$21.08	\$21.50	\$21.93	\$22.38	\$22.83
4	Principal Clerk	7/1/20 - 6/30/21	Biweekly	\$1,517.60	\$1,577.80	\$1,609.30	\$1,641.50	\$1,674.40	\$1,708.00	\$1,742.30	\$1,777.30
			Hourly	\$21.68	\$22.54	\$22.99	\$23.45	\$23.92	\$24.40	\$24.89	\$25.39
		7/1/21 - 6/30/22	Biweekly	\$1,517.60	\$1,577.80	\$1,609.30	\$1,641.50	\$1,674.40	\$1,708.00	\$1,742.30	\$1,777.30
			Hourly	\$21.68	\$22.54	\$22.99	\$23.45	\$23.92	\$24.40	\$24.89	\$25.39
5	Accounting Specialist Office Assistant	7/1/20 - 6/30/21	Biweekly	\$1,653.40	\$1,719.90	\$1,754.90	\$1,789.90	\$1,825.60	\$1,862.00	\$1,899.10	\$1,936.90
			Hourly	\$23.62	\$24.57	\$25.07	\$25.57	\$26.08	\$26.60	\$27.13	\$27.67
		7/1/21 - 6/30/22	Biweekly	\$1,653.40	\$1,719.90	\$1,754.90	\$1,789.90	\$1,825.60	\$1,862.00	\$1,899.10	\$1,936.90
			Hourly	\$23.62	\$24.57	\$25.07	\$25.57	\$26.08	\$26.60	\$27.13	\$27.67
6	Accounting Coordinator Administrative Assistant Conservation Coordinator Payroll Coordinator Recreation Assistant	7/1/20 - 6/30/21	Biweekly	\$1,803.90	\$1,876.00	\$1,913.10	\$1,951.60	\$1,990.10	\$2,030.00	\$2,069.90	\$2,111.20
			Hourly	\$25.77	\$26.80	\$27.33	\$27.88	\$28.43	\$29.00	\$29.57	\$30.16
		7/1/21 - 6/30/22	Biweekly	\$1,803.90	\$1,876.00	\$1,913.10	\$1,951.60	\$1,990.10	\$2,030.00	\$2,069.90	\$2,111.20
			Hourly	\$25.77	\$26.80	\$27.33	\$27.88	\$28.43	\$29.00	\$29.57	\$30.16
7	Admin. Asst., Building Dept. Benefits Administrator Staff Accountant Y&FS Administrative Asst.	7/1/20 - 6/30/21	Biweekly	\$1,964.90	\$2,042.60	\$2,083.90	\$2,125.90	\$2,168.60	\$2,212.00	\$2,255.40	\$2,300.20
			Hourly	\$28.07	\$29.18	\$29.77	\$30.37	\$30.98	\$31.60	\$32.22	\$32.86
		7/1/21 - 6/30/22	Biweekly	\$1,964.90	\$2,042.60	\$2,083.90	\$2,125.90	\$2,168.60	\$2,212.00	\$2,255.40	\$2,300.20
			Hourly	\$28.07	\$29.18	\$29.77	\$30.37	\$30.98	\$31.60	\$32.22	\$32.86
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Office Manager Purchasing Administrator	7/1/20 - 6/30/21	Biweekly	\$2,142.00	\$2,226.70	\$2,271.50	\$2,317.70	\$2,363.20	\$2,410.80	\$2,459.10	\$2,508.10
			Hourly	\$30.60	\$31.81	\$32.45	\$33.11	\$33.76	\$34.44	\$35.13	\$35.83
		7/1/21 - 6/30/22	Biweekly	\$2,142.00	\$2,226.70	\$2,271.50	\$2,317.70	\$2,363.20	\$2,410.80	\$2,459.10	\$2,508.10
			Hourly	\$30.60	\$31.81	\$32.45	\$33.11	\$33.76	\$34.44	\$35.13	\$35.83

\*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 '22	\$ 219,686
	FY '21	\$ 214,328
Assistant Superintendent	FY '22	\$ 161,565
	FY '21	\$ 157,625
Director of Student Services	FY '22	\$ 161,263
	FY '21	\$ 157,330
Director of Business and Finance	FY '22	\$ 151,598
	FY '21	\$ 147,900
Director of Technology	FY '22	\$ 151,485
	FY '21	\$ 147,790

**PRINCIPALS**

**ASSISTANT PRINCIPALS**

Senior High School	FY '22	\$ 141,780	\$ 121,631
	FY '21	\$ 157,629	\$ 118,664
Dean of Students	FY '22	\$ 108,120	
	FY '21	\$ 98,940	
Middle School	FY '22	\$ 133,740	\$ 118,415
	FY '21	\$ 130,478	\$ 115,527
Elementary	FY '22	\$133,777 - \$152,959	
	FY '21	\$130,514 - \$149,228	

**FY21 & FY22 numbers reflect the amounts in the proposed budget.**

**CAFETERIA EMPLOYEES**

		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>
Lead Cook	FY '22						
	FY '21	\$ 14.12	\$ 15.27	\$ 16.13	\$ 17.40	\$ 18.50	\$ 19.23
Cooks	FY '22						
	FY '21	\$ 13.87	\$ 15.02	\$ 15.88	\$ 17.15	\$ 18.25	\$ 18.98
General	FY '22						
	FY '21	\$ 12.76	\$ 14.17	\$ 15.02	\$ 16.23	\$ 17.33	\$ 18.09

**\*\* In the FY22 budget, a salary reserve was established for pending contract negotiations.**

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

**TEACHERS and NURSES**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '22	1	\$ 52,456	\$ 53,475	\$ 56,016	\$ 57,926	\$ 59,836	\$ 61,621	\$ 64,290	\$ 73,016
FY '22	2	\$ 54,554	\$ 55,614	\$ 58,257	\$ 60,243	\$ 62,229	\$ 64,085	\$ 66,862	\$ 75,937
FY '22	3	\$ 56,736	\$ 57,839	\$ 60,587	\$ 62,653	\$ 64,718	\$ 66,649	\$ 69,536	\$ 78,974
FY '22	4	\$ 59,005	\$ 60,153	\$ 63,011	\$ 65,159	\$ 67,308	\$ 69,315	\$ 72,318	\$ 82,133
FY '22	5	\$ 61,366	\$ 62,559	\$ 65,532	\$ 67,766	\$ 69,999	\$ 72,087	\$ 75,211	\$ 85,419
FY '22	6	\$ 63,820	\$ 65,061	\$ 68,153	\$ 70,476	\$ 72,800	\$ 74,971	\$ 78,219	\$ 88,835
FY '22	7	\$ 66,373	\$ 67,663	\$ 70,879	\$ 73,295	\$ 75,711	\$ 77,970	\$ 81,348	\$ 92,389
FY '22	8	\$ 69,028	\$ 70,370	\$ 73,714	\$ 76,227	\$ 78,740	\$ 81,089	\$ 84,602	\$ 96,084
FY '22	9	\$ 71,789	\$ 73,185	\$ 76,662	\$ 79,276	\$ 81,890	\$ 84,332	\$ 87,986	\$ 99,928
FY '22	10	\$ 74,661	\$ 76,112	\$ 79,729	\$ 82,447	\$ 85,165	\$ 87,705	\$ 91,505	\$ 103,925
FY '22	11	\$ 77,647	\$ 79,157	\$ 82,918	\$ 85,745	\$ 88,571	\$ 91,214	\$ 95,165	\$ 108,082
FY '22	12	\$ 80,753	\$ 82,323	\$ 86,235	\$ 89,174	\$ 92,114	\$ 94,862	\$ 98,972	\$ 112,405
FY '22	13	\$ 83,983	\$ 85,616	\$ 89,684	\$ 92,742	\$ 95,800	\$ 98,657	\$ 102,931	\$ 116,901
FY '22	14	\$ 87,342	\$ 89,040	\$ 93,271	\$ 96,451	\$ 99,632	\$ 102,603	\$ 107,048	\$ 119,905
FY '22	15	\$ 90,153	\$ 92,663	\$ 99,914	\$ 102,699	\$ 104,935	\$ 108,016	\$ 110,804	

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

**TEACHERS and NURSES**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '21	1	\$ 51,427	\$ 52,427	\$ 54,918	\$ 56,790	\$ 58,663	\$ 60,412	\$ 63,030	\$ 71,585
FY '21	2	\$ 53,484	\$ 54,524	\$ 57,115	\$ 59,062	\$ 61,009	\$ 62,829	\$ 65,551	\$ 74,448
FY '21	3	\$ 55,624	\$ 56,705	\$ 59,399	\$ 61,425	\$ 63,449	\$ 65,342	\$ 68,173	\$ 77,426
FY '21	4	\$ 57,848	\$ 58,973	\$ 61,775	\$ 63,881	\$ 65,988	\$ 67,956	\$ 70,900	\$ 80,523
FY '21	5	\$ 60,162	\$ 61,332	\$ 64,247	\$ 66,437	\$ 68,626	\$ 70,674	\$ 73,736	\$ 83,744
FY '21	6	\$ 62,569	\$ 63,785	\$ 66,817	\$ 69,094	\$ 71,372	\$ 73,501	\$ 76,685	\$ 87,093
FY '21	7	\$ 65,072	\$ 66,337	\$ 69,489	\$ 71,858	\$ 74,227	\$ 76,441	\$ 79,753	\$ 90,577
FY '21	8	\$ 67,675	\$ 68,990	\$ 72,268	\$ 74,732	\$ 77,196	\$ 79,499	\$ 82,943	\$ 94,200
FY '21	9	\$ 70,381	\$ 71,750	\$ 75,159	\$ 77,722	\$ 80,284	\$ 82,679	\$ 86,261	\$ 97,968
FY '21	10	\$ 73,197	\$ 74,620	\$ 78,166	\$ 80,831	\$ 83,495	\$ 85,986	\$ 89,711	\$ 101,887
FY '21	11	\$ 76,125	\$ 77,605	\$ 81,293	\$ 84,063	\$ 86,834	\$ 89,425	\$ 93,299	\$ 105,963
FY '21	12	\$ 79,170	\$ 80,709	\$ 84,544	\$ 87,426	\$ 90,308	\$ 93,002	\$ 97,031	\$ 110,201
FY '21	13	\$ 82,336	\$ 83,937	\$ 87,925	\$ 90,923	\$ 93,921	\$ 96,722	\$ 100,913	\$ 114,609
FY '21	14	\$ 85,630	\$ 87,295	\$ 91,442	\$ 94,560	\$ 97,678	\$ 100,591	\$ 104,949	\$ 117,554
FY '21	15	\$ 88,386	\$ 90,846	\$ 97,955	\$ 100,685	\$ 102,878	\$ 105,898	\$ 108,632	

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

**ADMINISTRATIVE ASSISTANTS**

		Step 1	Step 2	Step 3	Step 4	Step 5
Classification 1	FY '22	27.84	28.96	30.11	31.31	32.57
Classification 1	FY '21	27.16	28.25	29.38	30.55	31.77
Classification 2	FY '22	26.22	27.27	28.37	29.50	30.67
Classification 2	FY '21	25.58	26.61	27.67	28.78	29.92
Classification 3	FY '22	25.18	26.19	27.24	28.33	29.47
Classification 3	FY '21	24.57	25.55	26.58	27.64	28.75

**SCHOOL CUSTODIANS**

Classification:		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Jr. Custodian	FY '22	\$ 19.78	\$ 20.85	\$ 21.60	\$ 22.74	\$ 23.83	\$ 25.26
Jr. Custodian	FY '21	\$ 19.30	\$ 20.34	\$ 21.08	\$ 22.19	\$ 23.25	\$ 24.65
Senior Custodian	FY '22	\$ 21.61	\$ 22.89	\$ 23.59	\$ 24.74	\$ 25.90	\$ 27.41
Senior Custodian	FY '21	\$ 21.09	\$ 22.34	\$ 23.02	\$ 24.13	\$ 25.27	\$ 26.74
Head Grounds	FY '22	\$ 24.97	\$ 26.25	\$ 26.95	\$ 28.10	\$ 29.26	\$ 30.77
Head Grounds	FY '21	\$ 24.36	\$ 25.61	\$ 26.30	\$ 27.41	\$ 28.54	\$ 30.02
Maintenance	FY '22	\$ 29.13	\$ 30.29	\$ 31.50	\$ 32.78	\$ 34.08	\$ 35.44
Maintenance	FY '21	\$ 28.42	\$ 29.55	\$ 30.73	\$ 31.98	\$ 33.25	\$ 34.58

**DIRECTOR OF OPERATIONS**

FY '22	\$ 108,543
FY '21	\$ 104,869

**INSTRUCTIONAL ASSISTANTS**

	Step 1	Step 2	Step 3	Step 4	Step 5
FY '22					
FY '21	\$ 16.18	\$ 17.04	\$ 17.91	\$ 18.89	\$ 19.86

**\*\* In the FY22 budget, a salary reserve was established for pending contract negotiations.**

## Appendix C

### Salary Schedule for Elected Town Officers Fiscal Year July 1, 2021 – June 30, 2022

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<i>Position</i>	<i>Fiscal Year 2021 Salary</i>	<i>Fiscal Year 2022 Salary</i>
<i>Town Clerk (Full Time)</i>	\$100,964	\$105,040
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Selectman</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

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**Appendix D**  
**Proposed FY2022 Departmental Salary/Expense Budgets**

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
Select Board Department						
1. Salaries	650,627	653,999	676,536	22,537	3.4%	Taxation
2. Expenses	44,817	57,500	57,500	0	0.0%	Taxation
	695,444	711,499	734,036	22,537	3.2%	
Finance and Warrant Commission						
Salary	22,139	20,309	21,149	840	4.1%	Taxation
Expenses	27,086	43,900	43,900	0	0.0%	Taxation
3. Total Finance and Warrant Commission	49,226	64,209	65,049	840	1.3%	
Accounting Department						
4. Salaries	265,785	272,435	276,926	4,491	1.6%	Taxation
5. Expenses	2,488	7,000	7,000	0	0.0%	Taxation
	268,273	279,435	283,926	4,491	1.6%	
Assessors Department						
6. Salaries	213,687	218,502	223,999	5,497	2.5%	Taxation
7. Expenses	22,314	22,450	22,450	0	0.0%	Taxation
	236,001	240,952	246,449	5,497	2.3%	
Treasurer Department						
8. Salary	112,026	120,035	124,298	4,263	3.6%	Taxation
9. Expenses	7,294	10,350	10,450	100	1.0%	Taxation
	119,320	130,385	134,748	4,363	3.3%	
Collector Department						
10. Salaries	120,654	123,156	126,013	2,857	2.3%	Taxation
11. Expenses	82,332	84,350	84,650	300	0.4%	\$42,500 Ambulance receipts/Taxation
	202,986	207,506	210,663	3,157	1.5%	
Legal Department						
Salary	101,132	103,163	104,716	1,553	1.5%	Taxation
Expenses	113,409	129,000	129,000	0	0.0%	Taxation
12. Total Legal Department	214,540	232,163	233,716	1,553	0.7%	
Human Resources Department						
13. Salary	245,782	255,065	262,276	7,211	2.8%	Taxation
14. Expenses	5,188	7,500	7,500	0	0.0%	Taxation
	250,971	262,565	269,776	7,211	2.7%	
Information Systems Department						
15. Salaries	259,836	311,025	307,971	(3,054)	-1.0%	Taxation
16. Expenses	76,041	78,500	78,500	0	0.0%	Taxation
	335,877	389,525	386,471	(3,054)	-0.8%	

Appendix D  
Proposed FY2022 Departmental Salary/Expense Budgets

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
Town Clerk Department						
Salaries	179,607	185,277	184,633	(644)	-0.3%	Taxation
Expenses	61,417	85,800	72,100	(13,700)	-16.0%	Taxation
17. Total Town Clerk Department	241,024	271,077	256,733	(14,344)	-5.3%	
Housing Authority						
Salary	21,752	22,793	23,862	1,069	4.7%	Taxation
Expenses	3,726	11,600	13,600	2,000	17.2%	Taxation
18. Total Housing Authority	25,478	34,393	37,462	3,069	8.9%	
Outside Professional Services						
19. Expenses	32,344	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
20. Expenses	4,961	15,000	15,000	0	0.0%	Taxation
<b>Total General Government</b>	<b>2,676,444</b>	<b>2,885,209</b>	<b>2,920,529</b>	<b>35,320</b>	<b>1.2%</b>	

Police Department						
Salaries	4,011,093	4,443,217	4,553,643	110,426	2.5%	Taxation
Expenses	293,379	306,000	321,350	15,350	5.0%	Taxation
	4,304,471	4,749,217	4,874,993	125,776	2.6%	
Auxiliary Police/Civil Defense						
Expenses	1,024	3,000	3,500	500	16.7%	Taxation
	1,024	3,000	3,500	500	16.7%	
Animal Control						
Salary	57,020	61,204	62,146	942	1.5%	Taxation
Expenses	3,002	10,350	10,350	0	0.0%	Taxation
	60,022	71,554	72,496	942	1.3%	
21. Total Police	4,365,517	4,823,771	4,950,989	127,218	2.6%	
Fire Department						
Salaries	4,429,263	4,649,924	4,819,624	169,700	3.6%	\$ 324,000 Ambulance Receipts/Taxation
Expenses	271,382	288,000	293,750	5,750	2.0%	\$40,000 Ambulance Receipts/Taxation
22. Total Fire	4,700,645	4,937,924	5,113,374	175,450	3.6%	
<b>Total Public Safety</b>	<b>9,066,162</b>	<b>9,761,695</b>	<b>10,064,363</b>	<b>302,668</b>	<b>3.1%</b>	



**Appendix D**  
**Proposed FY2022 Departmental Salary/Expense Budgets**

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
Conservation Division						
Salary	77,657	79,235	80,447	1,212	1.5%	\$17,000 Conservation Receipts/Taxation
Expenses	1,854	6,400	6,400	0	0.0%	Taxation
	79,511	85,635	86,847	1,212	1.4%	
Planning Division						
Salaries	100,379	103,154	107,202	4,048	3.9%	Taxation
Expenses	2,363	4,500	4,500	0	0.0%	Taxation
	102,742	107,654	111,702	4,048	3.8%	
Housing & Zoning Division						
Salaries	75,327	78,755	80,087	1,332	1.7%	Taxation
Expenses	640	3,150	3,150	0	0.0%	Taxation
	75,967	81,905	83,237	1,332	1.6%	
Community & Economic Development						
Salaries	217,632	230,733	239,721	8,988	3.9%	Taxation
Expenses	1,873	3,600	3,400	(200)	-5.6%	Taxation
	219,506	234,333	243,121	8,788	3.8%	
Building Inspection Division						
Salaries	332,746	348,348	390,267	41,919	12.0%	Taxation
Expenses	24,939	41,500	41,050	(450)	-1.1%	Taxation
	357,685	389,848	431,317	41,469	10.6%	
Health Division						
Salaries	260,855	270,739	292,767	22,028	8.1%	Taxation
Expenses	7,801	12,200	12,200	0	0.0%	Taxation
	268,656	282,939	304,967	22,028	7.8%	
Outside Health Agencies	10,566	13,416	13,416	0	0.0%	Taxation
<b>23. Total Community and Economic Development</b>	<b>1,114,632</b>	<b>1,195,730</b>	<b>1,274,607</b>	<b>78,877</b>	<b>6.6%</b>	
Department of Public Works						
Salaries	1,661,017	1,734,231	1,840,754	106,523	6.1%	Taxation
Expenses	567,667	559,600	559,600	0	0.0%	Taxation
Total DPW Admin/Operations	2,228,684	2,293,831	2,400,354	106,523	4.6%	
Building Maintenance						
Salaries	306,900	311,749	329,036	17,287	5.5%	Taxation
Expenses	904,197	1,039,100	1,058,300	19,200	1.8%	Taxation
Total Building Maintenance	1,211,096	1,350,849	1,387,336	36,487	2.7%	
Municipal & School Field Maintenance	169,999	180,000	185,000	5,000	2.8%	Taxation
Street / Traffic Lighting Maintenance	114,980	115,000	115,000	0	0.0%	Taxation
<b>24. Total Department of Public Works</b>	<b>3,724,758</b>	<b>3,939,680</b>	<b>4,087,690</b>	<b>148,010</b>	<b>3.8%</b>	
<b>25. Snow &amp; Ice</b>	<b>347,362</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>0.0%</b>	Taxation
<b>Total Public Works</b>	<b>4,072,120</b>	<b>4,389,680</b>	<b>4,537,690</b>	<b>148,010</b>	<b>3.4%</b>	

Appendix D  
Proposed FY2022 Departmental Salary/Expense Budgets

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
26. Disability Commission	0	500	500	0	0.0%	Taxation
Council On Aging Department						
27. Salaries	359,397	371,940	384,167	12,227	3.3%	Taxation
28. Expenses	27,368	38,850	38,850	0	0.0%	Taxation
	386,765	410,790	423,017	12,227	3.0%	
Youth and Family Services Department						
29. Salaries	287,523	281,320	289,287	7,967	2.8%	Taxation
30. Expenses	11,920	15,000	15,000	0	0.0%	Taxation
	299,443	296,320	304,287	7,967	2.7%	
Veterans Services Department						
Salaries	63,188	64,831	66,624	1,793	2.8%	Taxation
Expenses	54,879	71,640	71,640	0	0.0%	Taxation
31. Total Veterans Services	118,066	136,471	138,264	1,793	1.3%	
<b>Total Human Services</b>	<b>804,275</b>	<b>844,081</b>	<b>866,068</b>	<b>21,987</b>	<b>2.6%</b>	
Public Library						
Salaries	1,095,302	1,162,531	1,205,926	43,395	3.7%	Taxation
Expenses	316,462	322,800	328,750	5,950	1.8%	Taxation
Lost Books	717	1,600	1,600	0	0.0%	Taxation
32. Total Library Department	1,412,480	1,486,931	1,536,276	49,345	3.3%	
Recreation Department						
Salaries	479,688	472,520	479,914	7,394	1.6%	\$332,442 Recreation Funds/Taxation
Expenses	11,510	15,784	15,784	0	0.0%	Taxation
33. Total Recreation Department	491,198	488,304	495,698	7,394	1.5%	
34. Memorial/Veteran's Day/Westwood Day Expenses	16,544	23,800	23,800	0	0.0%	Taxation
<b>Total Culture and Recreation</b>	<b>1,920,222</b>	<b>1,999,035</b>	<b>2,055,774</b>	<b>56,739</b>	<b>2.8%</b>	
<b>Other</b>						
Operating Capital						
35. Hardware/Software Maintenance	392,594	415,365	458,650	43,285	10.4%	\$4,575 Ambulance Receipts/Taxation
36. Communications Systems	162,941	163,000	163,000	0	0.0%	Taxation
<b>Total Other</b>	<b>555,535</b>	<b>578,365</b>	<b>621,650</b>	<b>43,285</b>	<b>7.5%</b>	
<b>Total Municipal Budget</b>	<b>20,209,390</b>	<b>21,653,795</b>	<b>22,340,681</b>	<b>686,886</b>	<b>3.17%</b>	

**Appendix D**  
**Proposed FY2022 Departmental Salary/Expense Budgets**

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
<b>Westwood Public Schools</b>						
Salaries	39,993,258	42,089,348	43,380,602	1,291,254	3.1%	Taxation
Expenses	6,519,773	6,258,152	6,631,986	373,834	6.0%	Taxation
37. Total Westwood Public Schools	46,513,031	48,347,500	50,012,588	1,665,088	3.44%	
38. Blue Hills Regional School Assessment	149,502	132,293	129,617	(2,676)	-2.0%	Taxation
Crossing Guards						
Salaries	94,914	113,077	116,241	3,164	2.8%	Taxation
Expenses	1,778	3,000	3,000	0	0.0%	Taxation
39. Total Crossing Guards	96,691	116,077	119,241	3,164	2.7%	
<b>Total School Budgets</b>	<b>46,759,224</b>	<b>48,595,870</b>	<b>50,261,446</b>	<b>1,665,576</b>	<b>3.4%</b>	

**Fixed Costs Budgets - School and Municipal**

**School Employee Benefits/Costs**

Retirement Assessments	1,621,870	1,736,211	1,838,126	101,915	5.9%	Taxation
Workers Compensation	243,828	353,629	371,310	17,681	5.0%	Taxation
Unemployment Compensation	100,683	118,792	130,671	11,879	10.0%	Taxation
Health Insurance	4,213,755	4,886,743	5,131,080	244,337	5.0%	Taxation
Life Insurance	7,120	8,000	8,000	0	0.0%	Taxation
Payroll service/Other	37,784	36,900	38,495	1,595	4.3%	Taxation
Medicare Part B	117,533	183,785	183,785	0	0.0%	Taxation
Social Security Tax	5,176	10,000	7,500	(2,500)	-25.0%	Taxation
Medicare Payroll Tax	573,318	845,074	904,229	59,155	7.0%	Taxation
<b>School Employee Benefits/Costs</b>	<b>6,921,066</b>	<b>8,179,134</b>	<b>8,613,196</b>	<b>434,062</b>	<b>5.3%</b>	

Appendix D  
Proposed FY2022 Departmental Salary/Expense Budgets

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
<b>Municipal Employee Benefits/Costs</b>						
Retirement Assessment	3,784,363	4,051,323	4,289,289	237,966	5.9%	Taxation
Workers Compensation	115,845	166,539	174,865	8,326	5.0%	Taxation
Unemployment Compensation	8,288	16,771	18,448	1,677	10.0%	Taxation
Health Insurance	1,644,807	1,618,295	1,699,210	80,915	5.0%	Taxation
Life Insurance	3,351	5,000	5,000	0	0.0%	Taxation
Pre-Hire/Payroll/Other	132,795	139,200	142,830	3,630	2.6%	Taxation
Public Safety Medical/111F ins	40,425	96,000	96,000	0	0.0%	Taxation
Medicare Part B	48,906	74,547	74,547	0	0.0%	Taxation
Social Security Tax	1,171	10,000	5,000	(5,000)	-50.0%	Taxation
Medicare Payroll Tax	242,564	332,322	355,585	23,263	7.0%	Taxation
<b>Municipal Employee Benefits/Costs</b>	<b>6,022,515</b>	<b>6,509,997</b>	<b>6,860,774</b>	<b>350,777</b>	<b>5.4%</b>	
<b>Shared/Other Fixed Costs</b>						
Comprehensive & Liability Insurance	448,085	579,600	608,580	28,980	5.0%	Taxation
Waste Collection/Disposal Expenses	1,417,517	1,538,200	1,658,284	120,084	7.8%	Taxation
Audit Services	76,710	81,250	81,250	0	0.0%	Taxation
<b>Total Shared/Other Fixed Costs</b>	<b>1,942,312</b>	<b>2,199,050</b>	<b>2,348,114</b>	<b>149,064</b>	<b>6.8%</b>	
<b>40. Total Benefits/Shared Fixed Costs</b>	<b>14,885,893</b>	<b>16,888,181</b>	<b>17,822,084</b>	<b>933,903</b>	<b>5.5%</b>	
<b>Reserve Funds</b>						
41. Other/Select Board Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
42. Special Town Mtg/Election Reserve	0	25,000	25,000	0	0.0%	Taxation
43. Reserve Fund	0	405,000	405,000	0	0.0%	Taxation
<b>Total Reserves</b>	<b>0</b>	<b>725,000</b>	<b>725,000</b>	<b>0</b>	<b>0.0%</b>	
<b>Total Fixed Costs Budget</b>	<b>14,885,893</b>	<b>17,613,181</b>	<b>18,547,084</b>	<b>933,903</b>	<b>5.3%</b>	

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

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

**Debt Service Budget**

Municipal Related Debt Service	3,363,930	3,483,661	3,392,963	(90,698)	-2.6%	\$11,246 Bond Premium/ Taxation
School Related Debt Service	2,570,347	2,466,118	2,356,368	(109,750)	-4.5%	\$1,401,276 Sch Bld Reimb/ \$4,197 Bond Premium/Taxation
<b>44. Total Debt Budget</b>	<b>5,934,277</b>	<b>5,949,779</b>	<b>5,749,331</b>	<b>(200,448)</b>	<b>-3.4%</b>	

**FY22 Debt Change**

Non Exempt	<b>(\$92,250)</b>
Exempt	<b>(\$108,200)</b>
<b>Total</b>	<b>(\$200,450)</b>

Appendix D  
Proposed FY2022 Departmental Salary/Expense Budgets

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
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**Sewer Enterprise**

Salaries	328,914	455,037	474,127	19,090	4.2%	Sewer Enterprise Funds
Expenses	265,488	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	167,220	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,156,788	3,254,117	3,271,442	17,325	0.5%	Sewer Enterprise Funds
Mandated Inspections	42,333	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	217,688	214,588	164,688	(49,900)	-23.3%	Sewer Enterprise Funds
System Ext./Repairs	24,705	25,000	25,000	0	0.0%	Sewer Enterprise Funds

45. <b>Total Sewer Enterprise</b>	<b>4,203,134</b>	<b>4,435,242</b>	<b>4,421,757</b>	<b>(13,485)</b>	<b>-0.3%</b>	
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Note: Sewer revenue budget will be Operating Budget Plus:

414,219	427,695	Indirect Costs
4,849,461	4,849,452	Total

<b>Total Operating Budget</b>	<b>91,991,918</b>	<b>98,247,867</b>	<b>101,320,299</b>	<b>3,072,432</b>	<b>3.1%</b>	
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APPENDIX E

FY'22 SCHOOL REQUEST: SUMMARY BY OBJECT CODE

Department		Professional Salaries	Clerical Salaries	Other Salaries	Subtotal Salaries	Contracted Services	Supplies	Other Expenses	Subtotal Non-salary	Total
<b>Elementary</b>										
411	Deerfield	\$1,283,629	\$70,089	\$88,375	\$1,442,093	\$1,600	\$36,260	\$2,925	\$40,785	\$1,482,878
412	Downey	\$1,594,235	\$70,840	\$69,444	\$1,734,519	\$2,500	\$42,514	\$3,705	\$48,719	\$1,783,238
413	Hanlon	\$1,370,551	\$67,664	\$69,071	\$1,507,286	\$1,200	\$35,302	\$2,575	\$39,077	\$1,546,363
414	Martha Jones	\$1,619,917	\$76,140	\$63,866	\$1,759,923	\$900	\$55,389	\$4,270	\$60,559	\$1,820,482
415	Sheehan	\$1,734,026	\$78,025	\$58,526	\$1,870,577	\$2,500	\$50,524	\$3,925	\$56,949	\$1,927,526
<b>Middle School</b>										
421	Thurston	\$374,270	\$167,039	\$0	\$541,309	\$5,000	\$48,700	\$29,300	\$83,000	\$624,309
242	English/Language Arts-MS	\$922,182	\$0	\$0	\$922,182	\$0	\$15,500	\$4,200	\$19,700	\$941,882
252	Foreign Language-MS	\$352,787	\$0	\$0	\$352,787	\$0	\$6,200	\$600	\$6,800	\$359,587
282	Mathematics-MS	\$858,084	\$0	\$0	\$858,084	\$0	\$4,000	\$0	\$4,000	\$862,084
312	Science-MS	\$814,033	\$0	\$0	\$814,033	\$0	\$14,250	\$0	\$14,250	\$828,283
322	Social Studies-MS	\$588,432	\$0	\$0	\$588,432	\$0	\$6,300	\$0	\$6,300	\$594,732
332	CACE-MS	\$61,366	\$0	\$0	\$61,366	\$1,000	\$8,000	\$200	\$9,200	\$70,566
<b>High School</b>										
431	High School	\$531,411	\$220,041	\$54,181	\$805,633	\$36,577	\$21,750	\$23,500	\$81,827	\$887,460
240	English/Language Arts	\$1,187,597	\$0	\$0	\$1,187,597	\$0	\$18,385	\$1,831	\$20,216	\$1,207,813
250	Foreign Languages	\$949,642	\$0	\$0	\$949,642	\$3,000	\$13,550	\$3,850	\$20,400	\$970,042
280	Mathematics	\$1,130,513	\$0	\$0	\$1,130,513	\$350	\$11,100	\$3,250	\$14,700	\$1,145,213
310	Science	\$1,249,243	\$0	\$0	\$1,249,243	\$3,400	\$31,170	\$11,600	\$46,170	\$1,295,413
320	Social Studies	\$1,054,925	\$0	\$0	\$1,054,925	\$0	\$16,700	\$2,600	\$19,300	\$1,074,225
220	Athletics	\$331,118	\$0	\$0	\$331,118	\$144,758	\$36,044	\$76,951	\$257,753	\$588,871
<b>K-12 Instruction</b>										
180	Libraries	\$501,395	\$0	\$27,000	\$528,395	\$8,200	\$83,490	\$2,130	\$93,820	\$622,215
210	Art	\$905,281	\$0	\$0	\$905,281	\$500	\$52,720	\$2,400	\$55,620	\$960,901
290	Performing Arts	\$1,419,207	\$0	\$0	\$1,419,207	\$14,440	\$29,275	\$29,615	\$73,330	\$1,492,537
300	Physical Education	\$1,045,832	\$0	\$0	\$1,045,832	\$0	\$13,875	\$3,000	\$16,875	\$1,062,707
340	Technology Education	\$1,009,287	\$0	\$153,157	\$1,162,444	\$101,276	\$116,947	\$161,228	\$379,451	\$1,541,895
<b>Student Services</b>										
390	Student Services	\$446,337	\$64,921	\$3,323,924	\$3,835,182	\$738,283	\$37,000	\$406,670	\$1,181,953	\$5,017,135
380	Pre-School Special Education	\$340,823	\$30,951	\$0	\$371,774	\$0	\$8,800	\$2,500	\$11,300	\$383,074
391	Student Services-Elementary	\$3,528,383	\$64,525	\$0	\$3,592,908	\$0	\$26,225	\$3,850	\$30,075	\$3,622,983
392	Student Services-MS	\$1,754,281	\$0	\$0	\$1,754,281	\$0	\$11,500	\$1,250	\$12,750	\$1,767,031
393	Student Services-HS	\$1,504,575	\$0	\$1,910	\$1,506,485	\$0	\$4,850	\$1,900	\$6,750	\$1,513,235
260	Guidance	\$984,762	\$98,012	\$0	\$1,082,774	\$7,000	\$4,600	\$10,100	\$21,700	\$1,104,474
265	Nursing	\$784,058	\$0	\$0	\$784,058	\$21,125	\$8,050	\$5,000	\$34,175	\$818,233
<b>District wide</b>										
100	Central Administration	\$731,514	\$478,978	\$0	\$1,210,492	\$67,875	\$21,700	\$68,242	\$157,817	\$1,368,309
120	Shared Management Info Services	\$119,845	\$0	\$0	\$119,845	\$42,400	\$0	\$0	\$42,400	\$162,245
150	Curriculum and Instruction	\$2,076,894	\$0	\$178,267	\$2,255,161	\$137,034	\$51,013	\$168,716	\$356,763	\$2,611,924
500	Maintenance & Operations	\$218,301	\$0	\$1,783,736	\$2,002,037	\$686,134	\$1,450,999	\$83,201	\$2,220,334	\$4,222,371
550	Transportation	\$0	\$0	\$0	\$0	\$1,007,120	\$0	\$0	\$1,007,120	\$1,007,120
600	Other Expenses	\$149,000	\$143,942	\$361,000	\$653,942	\$69,290	\$0	\$0	\$69,290	\$723,232
<b>Total</b>		<b>35,527,736</b>	<b>1,631,167</b>	<b>6,232,457</b>	<b>43,391,360</b>	<b>3,103,462</b>	<b>2,392,682</b>	<b>1,125,084</b>	<b>6,621,228</b>	<b>50,012,588</b>

# Supplemental Financial Information

This section is intended to provide readers with background on the Town's current financial situation as well as the basis for the Select Board and Finance and Warrant Commission's FY22 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](http://www.town.westwood.ma.us) for more detailed financial data including, but not limited to:

- Town wide FY22 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.

# FY22 Budget Summary

The FY22 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 FY21 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.



# FY22 Budget Summary

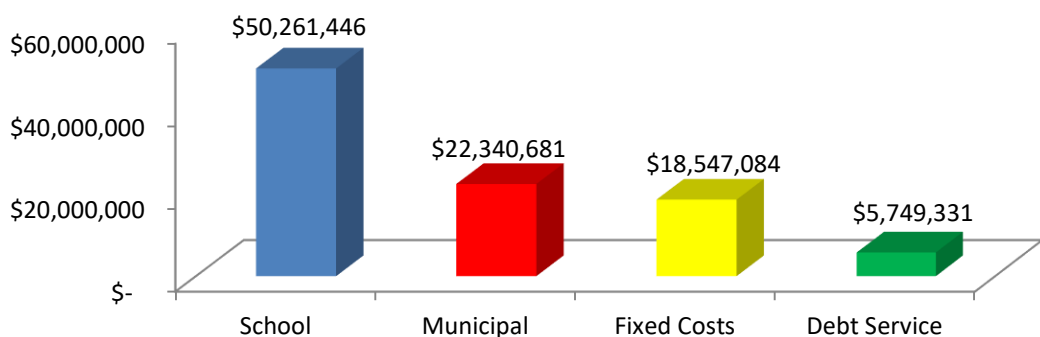
As the economy has improved, the Town continues with disciplined measures, focusing on the multiple budgetary needs and implementing sound decisions allowing the Town to stay on track going forward. Some of these measures include:

- 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 FY22 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY22 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 3.17% increase to municipal and 3.44% to school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,321,650.
- 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 \$1.490M annual appropriation. This allows the Town to remain on target with the liability funding schedule.

FY22 Operating Budget Categories - Appendix D  
(Excludes Sewer)



## Impact of COVID Pandemic

This ongoing commitment to disciplined and sustainable budgets has allowed the Town to weather the disruption of the COVID pandemic without having to dramatically alter our main School and Town Services.

The efforts over the last several years to build sustainable budgets, not relying on one time revenue, and having appropriate resources have all contributed to the Town's ability to maintain services in FY21 and plan for continued services in FY22.

There were additional costs experienced by School and Municipal departments as they pivoted service delivery due to COVID.

Some additional costs incurred by School and Municipal Departments

- Public Safety staffing
- Purchase of Personal Protective Equipment (PPE) and safety equipment
- Technology costs to set up remote operations, Town and Schools
- Additional facility costs – cleaning, maintenance, and signage
- Health Department impacts
- Changes to election process
- Vaccine and testing programs

There have been State and Federal funds available to offset these additional costs.

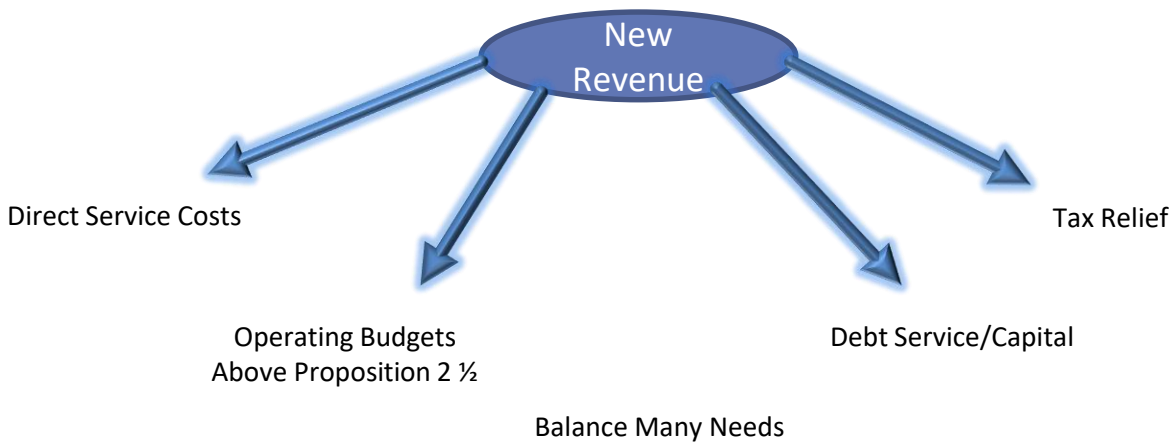
- Available Funds to address these costs include:
  - State CARES Act
  - FEMA
  - School specific state reopening funds \$675K
  - Small grants specific for:
    - Board of Health
    - Elections

## 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.

FY22 will represent the eighth year of new tax revenue from the University Station project. To date through FY21, the project has increased our tax levy by \$6.4M.

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



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

In the FY22 budget, there is \$925,000 in University Station revenue available, coming from \$825,000 of unused FY21 levy and conservative anticipated new tax growth of \$100,000. The Select Board is proposing that \$700,000 of this funding be used to support the School and Municipal Operating Budgets. The remaining \$225,000 will remain as unused tax levy. It is anticipated that this unused tax levy will grow when new growth is finalized in the fall of 2021.

*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.

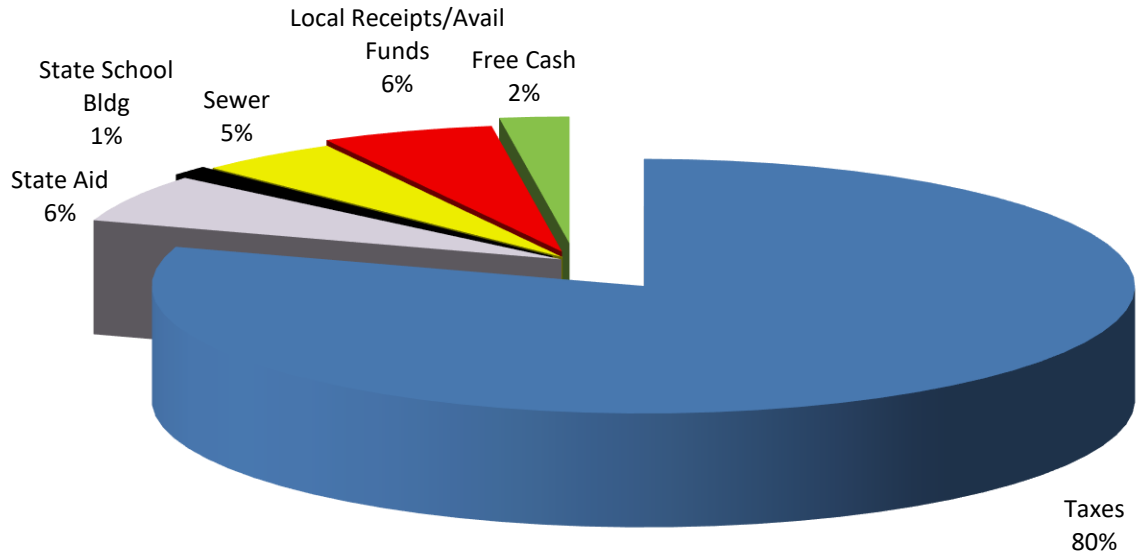
As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

# Town of Westwood Summary of Proposed FY22 Budget

	FY2019 Approved Per Recap	FY2020 Approved Per Recap	FY2021 Approved Per Recap	FY2022 Proposed
<b>BUDGET CATEGORIES</b>				
<b>Appropriations Made by Town Meeting:</b>				
Operations Budget	\$91,193,470	\$94,627,946	\$98,247,867	\$101,320,299
Capital - Municipal	\$886,900	\$1,322,000	\$1,304,400	\$1,304,650
Capital -Schools	\$867,000	\$1,017,000	\$1,017,000	\$1,017,000
Capital - Sewer	\$420,000	\$1,050,000	\$765,000	\$70,000
Stabilization Account Appropriation - annual article	\$100,000	\$125,000	\$125,000	\$125,000
Capital Stabilization Appropriation	\$0	\$0	\$0	\$0
OPEB Account Appropriation - annual article	\$1,415,000	\$1,440,000	\$1,465,000	\$1,490,000
Other Financial Warrant Articles	\$1,125,000	\$0	\$0	\$31,000
Prior yr. Adjustments voted at Town Meeting	\$331,000	\$99,500	\$444,000	\$217,500
Other Capital - School & Municipal	\$1,300,760	\$1,407,000	\$1,127,220	\$1,495,000
	\$0	\$0	\$0	\$0
<b>Total Appropriations -Town Meeting</b>	<b>\$97,639,130</b>	<b>\$101,088,446</b>	<b>\$104,495,487</b>	<b>\$107,070,449</b>
<b>Other Amounts to be Raised (not Voted at Town Meeting)</b>				
State Aid Offsets (Funds which must be restricted )	\$19,478	\$22,831	\$22,946	\$27,535
State and County Charges	\$676,612	\$703,146	\$691,591	\$705,965
Overlay (Reserve for abatements/exemptions)	\$586,416	\$689,710	\$551,218	\$559,939
Other - Snow & Ice Raised on Recap	<u>\$121,480</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Other Amounts</b>	<b>\$1,403,986</b>	<b>\$1,415,687</b>	<b>\$1,265,755</b>	<b>\$1,293,439</b>
<b>Total Expenditures</b>	<b>\$99,043,116</b>	<b>\$102,504,133</b>	<b>\$105,761,242</b>	<b>\$108,363,888</b>
<b>Financial Resources</b>				
<b>State Revenue:</b>				
State Aid	\$6,212,883	\$6,395,080	\$6,523,982	\$6,622,401
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$1,401,276
<b>Local Revenue:</b>				
Total Property Taxes	\$76,955,697	\$80,224,068	\$83,468,800	\$86,591,234
Local Receipts	\$4,204,479	\$4,195,857	\$4,195,857	\$4,195,857
Enterprise (Sewer ) Funding (for all - capital , articles, etc)	\$5,118,071	\$5,790,177	\$5,614,461	\$4,919,452
Available Funds for misc articles	\$1,038,760	\$167,000	\$158,720	\$502,500
Available Funds	\$520,832	\$527,176	\$539,246	\$443,518
Meals/Hotel Tax	\$432,000	\$515,000	\$0	\$1,060,000
Stabilization or Capital Stabilization Fund Use	\$0	\$0	\$0	\$0
Free Cash	<u>\$3,159,118</u>	<u>\$3,288,500</u>	<u>\$3,858,900</u>	<u>\$2,627,650</u>
<b>Total Revenues</b>	<b>\$99,043,116</b>	<b>\$102,504,134</b>	<b>\$105,761,242</b>	<b>\$108,363,888</b>
<b>Total revenue less expenditures</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
<b>Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :</b>				
Approved at 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		
Approved at 2020 ATM -Road Improvement Project			\$4,650,000	
Approved at 2020 ATM -DPW Equipment			\$325,000	
Proposed for 2021 ATM - Hanlon/Deerfield School Project " Bridge" Funding				\$1,460,000
Proposed for 2021 ATM -DPW/Fire Vehicle				\$650,000
Proposed for 2021 ATM -Sewer System - MWRA Grant/Loan Program				\$500,000

# FY2022 Projected Budget Revenue

## FY2022 Projected Budget Revenue



### FY2022 Projected Budget Revenue

	FY2021	FY2022 Proj	\$ Change	% Change
Taxes	\$83,468,800	\$86,591,234	\$3,122,434	3.7%
State Aid	\$6,523,982	\$6,622,401	\$98,419	1.5%
State School Bldg Reimbursement	\$1,401,276	\$1,401,276	\$0	0.0%
Sewer Enterprise	\$5,614,461	\$4,919,452	(\$695,009)	-12.4%
Local Receipts	\$4,195,857	\$4,195,857	\$0	0.0%
Available Funds	\$539,246	\$443,518	(\$95,728)	-17.8%
Available Funds - prior yr/other articles	\$158,720	\$502,500	\$343,780	216.6%
Meals/Hotels Tax	\$0	\$1,060,000	\$1,060,000	
Free Cash	\$3,858,900	\$2,627,650	(\$1,231,250)	-31.9%
<b>Total</b>	<b>\$105,761,242</b>	<b>\$108,363,888</b>	<b>\$2,602,646</b>	<b>2.5%</b>

# The Tax Levy

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

## What is Proposition 2 ½?

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

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

There are Different types of Overrides

## What is a General Override?

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

What is a Debt Exclusion?

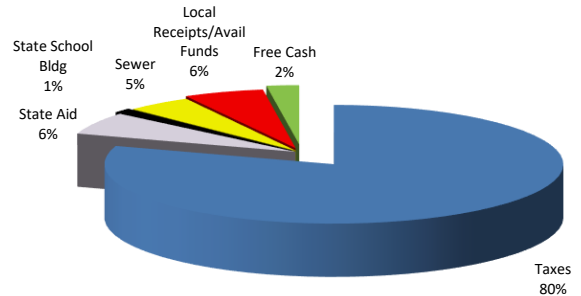
## What is a Capital Outlay Expenditure Exclusion?

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

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

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

FY2022 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.
<b><i>Debt/Capital Exemption Overrides Approved &amp; Still Ongoing</i></b>			
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	Will be completed in 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Annual Town Election	\$8,333,640	Debt Exemption*	
Library – New Construction 2010 Annual Town Election	\$9,300,000	Debt Exemption	Will be completed in 2031. Net cost to average home \$1,947 total, or \$97/yr. for 20 years.
*Amount of taxation is directly reduced by state reimbursement (59% of total project).			
For debt exemption overrides - debt payment each year is raised outside of Proposition 2 1/2.			
<b><i>Debt/Capital Exemption Overrides Completed</i></b>			
Vote to Exempt Sewer Construction Bonds 1982 Annual Town Election	\$4,000,000	Debt Exemption	Completed – FY1993
Capital Equipment 1989 Annual Town Election	\$298,000	Capital Exemption	Completed – FY1990
Road Improvement Program 1990 Special Town Election	\$1,703,000	Debt Exemption	Completed - FY2001
Reconstruction of Middle School 1990 Special Town Election	\$2,282,000	Debt Exemption*	Completed - FY2002
Road Improvement Program 1994 Annual Town Election	\$2,200,000	Debt Exemption	Completed - FY2005
Middle School/Fields 1997 Annual Town Election	\$2,373,430	Debt Exemption*	Completed – FY2009
Middle School/Gymnasium 1997 Annual Town Election	\$550,000	Debt Exemption*	Completed – FY2009
Downey School Expansion 1999 Annual Town Election	\$6,500,000	Debt Exemption*	Completed - FY2012
Martha Jones School Expansion 2000 Special Town Election	\$7,200,000	Debt Exemption*	Completed – FY2012



## Proposition 2 ½ Overrides (Continued)

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

# History of Tax Levy – Budget FY2022

Tax Levy Calculation	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	
Prior Year Levy Limit	\$66,435,457	\$70,367,740	\$73,558,364	\$76,623,854	\$79,703,916	\$83,076,625	
Plus 2.5% Increase	\$1,660,886	\$1,759,194	\$1,838,959	\$1,915,596	\$1,992,598	\$2,076,916	Plus 2.5%
Plus New Growth**	\$1,099,667	\$1,252,430	\$950,531	\$661,466	\$889,111	\$450,000	New growth
New Tax Levy - University Station	\$1,171,730	\$179,000	\$276,000	\$503,000	\$491,000	\$100,000	Uni Station growth
General Overrides	\$0	\$0	\$0	\$0	\$0	\$0	General Override
<b>Tax Levy Limit</b>	<b>\$70,367,740</b>	<b>\$73,558,364</b>	<b>\$76,623,854</b>	<b>\$79,703,916</b>	<b>\$83,076,625</b>	<b>\$85,703,540</b>	
<b>Exempt Debt*</b>	<b>\$1,642,706</b>	<b>\$1,523,690</b>	<b>\$1,429,505</b>	<b>\$1,320,986</b>	<b>\$1,217,416</b>	<b>\$1,112,694</b>	Exempt Debt
<b>Levy Capacity</b>	<b>\$72,010,446</b>	<b>\$75,082,054</b>	<b>\$78,053,359</b>	<b>\$81,024,902</b>	<b>\$84,294,041</b>	<b>\$86,816,234</b>	What we could tax
Actual Levy Assessed	\$70,500,803	\$74,005,710	\$76,955,697	\$80,224,068	\$83,468,800	\$86,591,234	What we actually tax
Excess Levy(Taxes not raised )	\$1,509,643	\$1,076,344	\$1,097,662	\$800,834	\$825,241	\$225,000	Unused tax levy
Increase in Actual Levy (inc. new growth)	4.2%	5.0%	4.0%	4.2%	4.0%	3.7%	
<b>Increase in Levy without new growth</b>	<b>0.88%</b>	<b>2.94%</b>	<b>2.33%</b>	<b>2.73%</b>	<b>2.32%</b>	<b>3.08%</b>	

Unused Tax Levy Detail	FY2019	FY2020	FY2021	FY2022
Unused University Station new Growth	\$555,000	\$378,000	\$825,000	\$225,000
Other New Growth Higher Than Budgeted/Other	\$542,662	\$422,834	\$0	\$0
<b>Total Unused Levy</b>	<b>\$1,097,662</b>	<b>\$800,834</b>	<b>\$825,000</b>	<b>\$225,000</b>

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

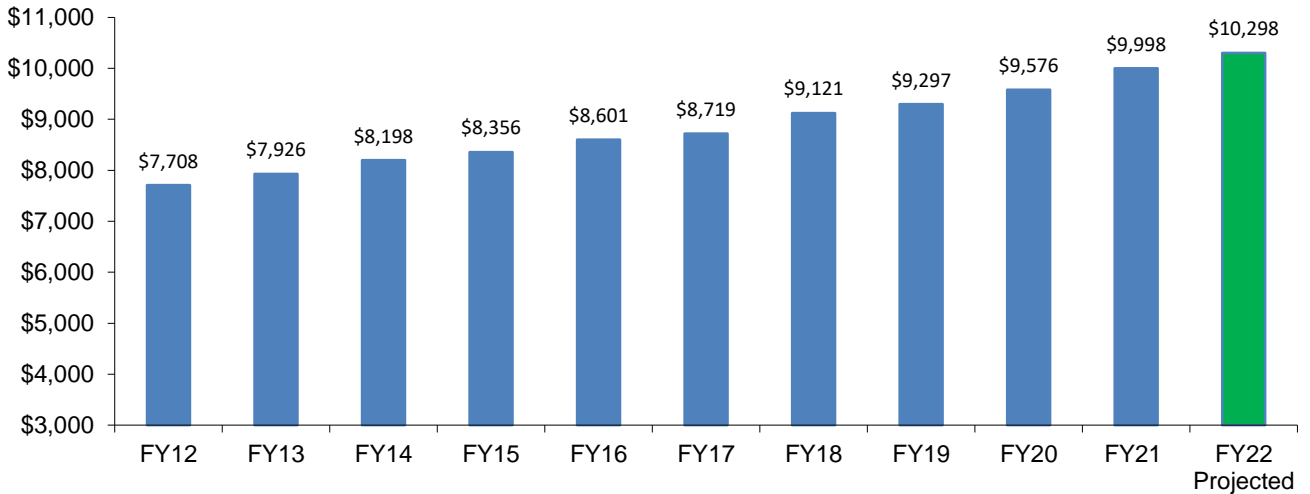
\*\*New Growth - This represents taxes from new residential and commercial development.

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

# Tax Rate/Tax Bill History

Tax Rate per Thousand	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Projected FY22
Residential	\$15.24	\$14.66	\$14.57	\$15.09	\$14.65	\$14.51	\$14.78	
Commercial	\$28.79	\$28.27	\$28.20	\$29.30	\$28.24	\$28.22	\$28.59	
<b>% of Total Town Value</b>								
Residential Property	87.5%	85.5%	85.1%	84.9%	84.1%	84.8%	85.26%	
Commercial Property	12.5%	14.4%	14.8%	15.1%	15.9%	15.3%	14.74%	
Tax Shift Factor	1.70	1.70	1.70	1.70	1.68	1.70	1.70	
<b>% of Total Town Taxes</b>								
Residential Properties	78.7%	75.4%	74.8%	74.3%	73.3%	74.1%	75.0%	
Commercial Properties	21.3%	24.5%	25.2%	25.7%	26.7%	25.9%	25.1%	
<b>Sample Residential Tax Bill</b>								
Home Value	\$548,315	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	\$676,520	
<b>Tax Bill</b>	<b>\$8,356</b>	<b>\$8,601</b>	<b>\$8,719</b>	<b>\$9,121</b>	<b>\$9,297</b>	<b>\$9,576</b>	<b>\$9,998</b>	<b>\$10,298</b>
<b>Tax Bill Increase</b>	<b>1.9%</b>	<b>2.9%</b>	<b>1.3%</b>	<b>4.6%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>4.4%</b>	<b>3.0%</b>
<b>Single Tax Rate</b>	<b>\$16.93</b>	<b>\$16.63</b>	<b>\$16.59</b>	<b>\$17.24</b>	<b>\$16.81</b>	<b>\$16.60</b>	<b>\$16.81</b>	
<b>Savings to Tax Bill from Having Split Tax Rate</b>	<b>\$926</b>	<b>\$1,155</b>	<b>\$1,207</b>	<b>\$1,300</b>	<b>\$1,370</b>	<b>\$1,380</b>	<b>\$1,374.0</b>	

**Sample Residential Tax Bill**  
Current Home Value \$676,520



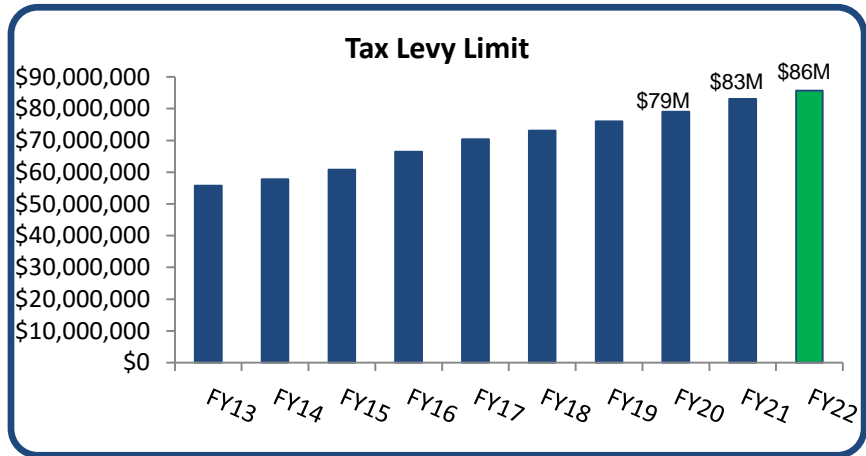
# The Components of the Tax Levy

Property tax levy:

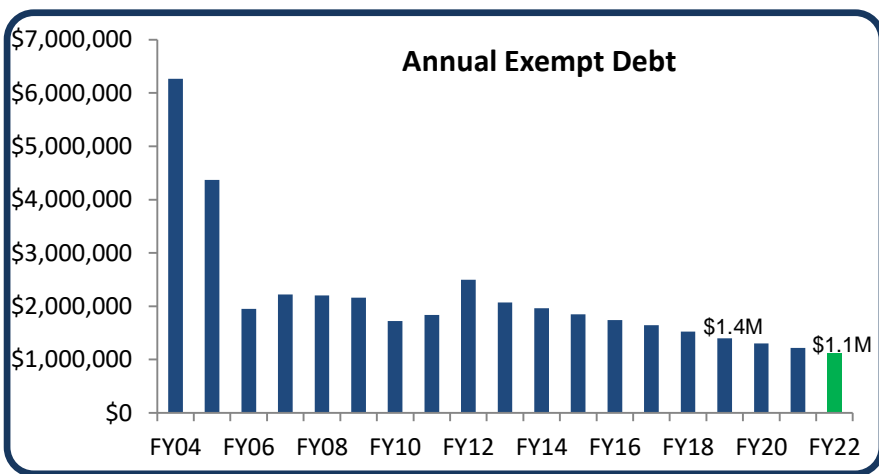
- Revenue a community can raise through property taxes.
- Proposition 2 ½ places constraints on the amount of the levy raised by a community and on how much the levy can be increased from year to year.

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.

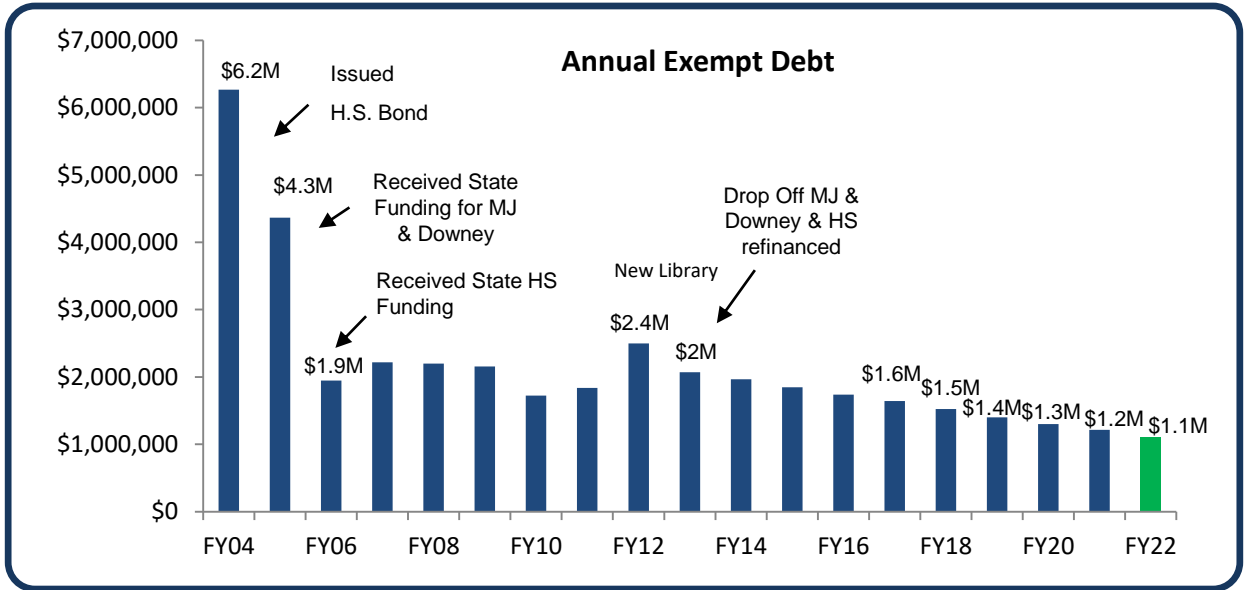


Proposition 2 ½ governs total taxes raised by the Town,  
not an individual home's bill.

# 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.

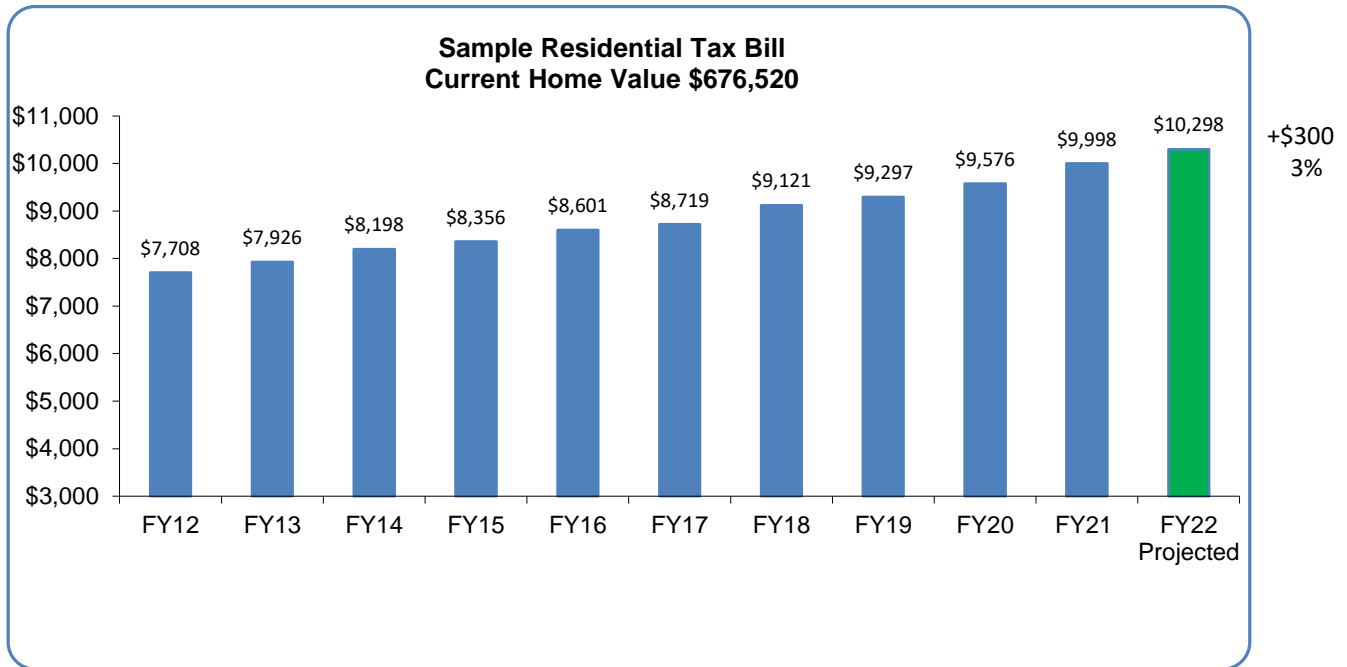
## Annual Exempt Debt



- 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.
- FY22 Exempt Debt:
 

High School	\$485,727
Library	<u>\$626,967</u>
Total	\$1,112,694

# A Look At the Tax Bill



- This graph shows the taxes for a house valued at \$676K. The tax impact on individual homes will differ based on variances in value. Please see following pages for more detail on a large sample of home values.
- FY22 bill projected increase of \$300 or 3%.
  - Based on net tax levy change only, not any change in commercial/residential shift.

	FY17	FY18	FY19	FY20	FY21	Projected FY22
Average Tax Bill Increase	1.3%	4.6%	2%	3%	4.4%	3%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$1,207	\$1,300	\$1,370	\$1,380	\$1,374	
Average Residential Tax Bill Home Value	\$598,431	\$604,000	\$634,636	\$660,021	\$676,520	
Average Tax Bill	\$8,719	\$9,121	\$9,297	\$9,576	\$9,998	\$10,298

Westwood's Ranking in the State Average Tax Bill							
FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
18	17	17	18	17	18	18	17

## ***Information about your Fiscal Year 2021 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.

### ***Does Proposition 2 ½ limit a homeowner’s tax bill increase to 2 ½%?***

No. 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.

### ***How is the annual tax rate calculated?***

The tax rate is based upon the value of the residential and commercial property in Town and the amount of money that was voted to be spent at the June 2020 Town Meeting. It also includes debt currently approved outside of Proposition 2 ½. The tax rate is certified annually by the Department of Revenue (DOR) after a review of values and Town Meeting action.

### ***What are the new real estate tax rates for FY21?***

The FY21 tax rates per \$1,000 of valuation are as follows:

<b>Tax Rate</b>	<b>FY20</b>	<b>FY21</b>	<b>Rate Change FY20 to FY21</b>	<b>% Change in Rate FY20 to FY21</b>
Residential	\$14.51	\$14.78	+.27	1.9%
Commercial	\$28.22	\$28.59	+.37	1.3%

### ***How is my individual tax bill calculated?***

This certified tax rate is multiplied by the value of your house to arrive at your new FY21 annual tax bill.

### ***Did overall property value in Westwood change from FY20 to FY21?***

Yes. The value of all real estate in Town increased by 2.7%, with residential value increasing 3.34 % and commercial value decreasing .74%.

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

Yes. Almost all of the residential homes in Town had a change in value for FY21. 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.

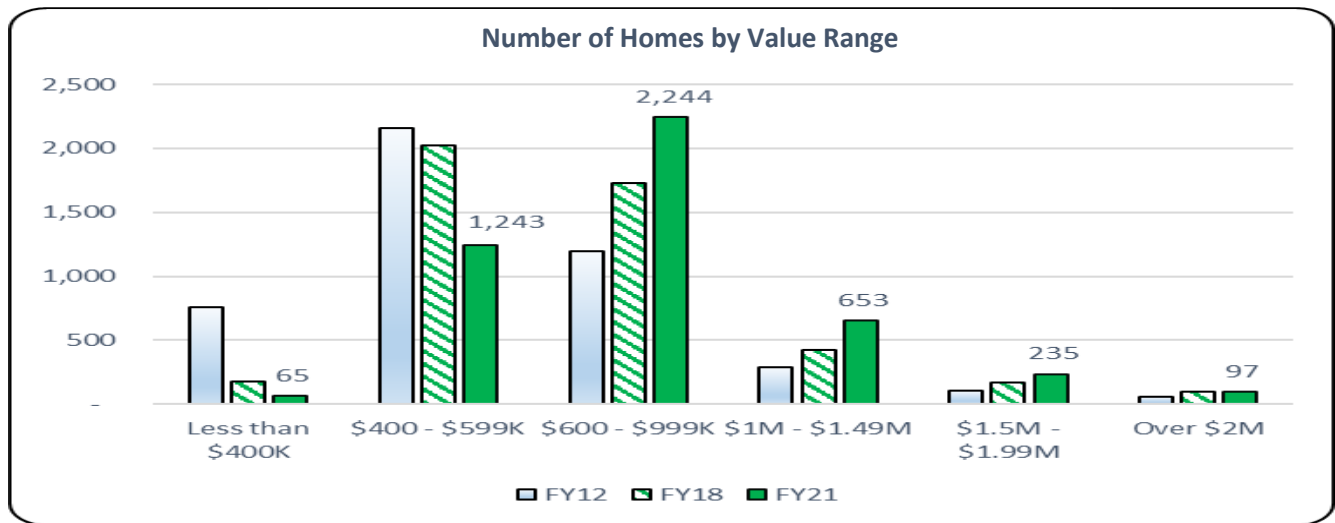
Approximately 85% of homes had a value increase, with 63% of homes increasing up to 5%. The median home value increased to \$725,700, and the average home value, as calculated by DOR, is now \$837,300. Approximately 14% of homes experienced a decrease in value.

A report listing all home values for FY20 and FY21 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us). From the Home page, click the link for “Tax Rates and Property Assessments”. It is important to remember that state tax law dictates that your FY21 tax bill is based on the assessed value of your home as of **January 1, 2020** based on home sales that occurred during calendar year **2019**.

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

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

The chart below depicts the number of single family residential homes in each value category and how this has changed over time.



**Does every home experience the same change in their tax bill?**

No. As stated above, every tax bill is based on the tax rate and home value. As the chart below depicts, there is a wide range of changes in home value and resulting tax impact.

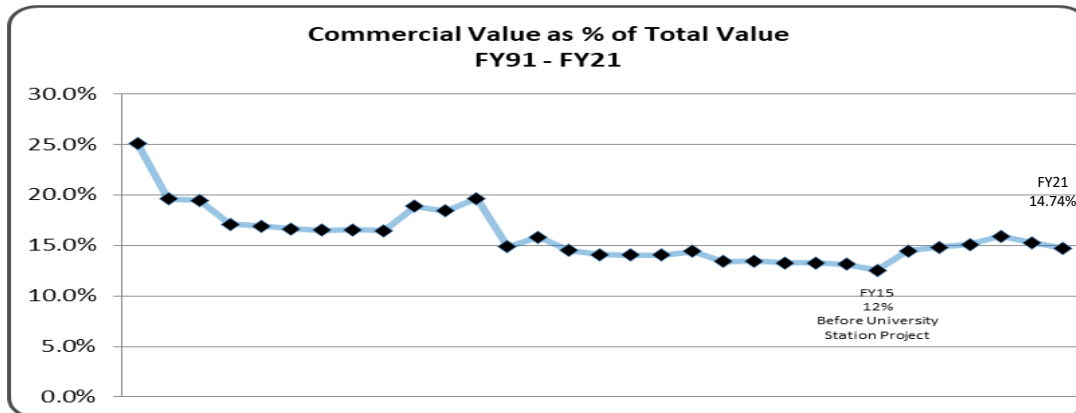
Home Value			Tax Bill		
FY20	FY21	% Change	FY20	FY21	% Change
\$1,966,850	\$1,945,950	-1.1%	\$28,539	\$28,761	0.8%
\$1,528,400	\$1,511,550	-1.1%	\$22,177	\$22,340	0.7%
\$1,275,100	\$1,263,350	-0.9%	\$18,502	\$18,672	0.9%
\$1,182,300	\$1,179,750	-0.2%	\$17,155	\$17,436	1.6%
\$1,070,750	\$1,136,500	6.1%	\$15,537	\$16,797	8.1%
\$909,450	\$954,800	5.0%	\$13,196	\$14,112	6.9%
\$868,650	\$875,900	0.8%	\$12,604	\$12,945	2.7%
\$768,700	\$785,350	2.2%	\$11,154	\$11,607	4.1%
\$692,100	\$695,500	0.5%	\$10,042	\$10,279	2.4%
\$674,250	\$695,900	3.2%	\$9,783	\$10,285	5.1%
\$660,021	\$673,001	2.0%	\$9,576	\$9,950	3.9%
\$588,950	\$615,200	4.5%	\$8,546	\$9,093	6.4%
\$513,550	\$533,550	3.9%	\$7,451	\$7,885	5.8%

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



**Did total commercial property value change for FY21?**

Yes. The total commercial property saw an overall decrease in value of approximately \$5.4 million or -.74%.

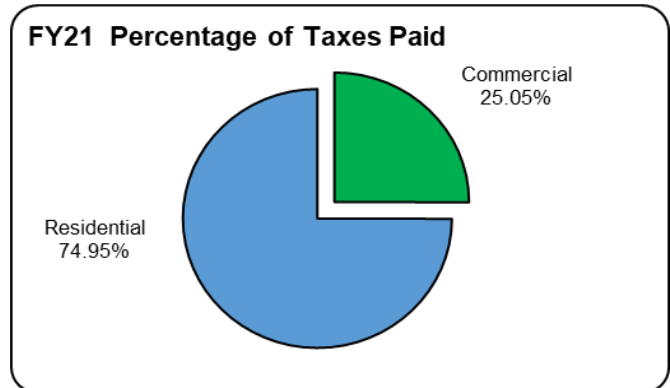
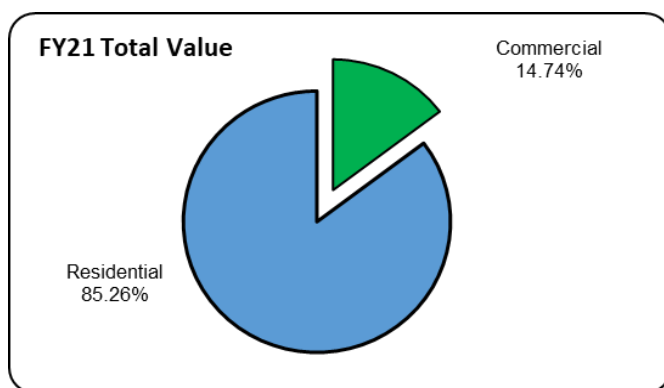


In FY21, commercial properties are 14.74% of the Town's total value, a slight decrease from 15.25% in FY20.

**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 FY21 shift factor, which sets the different rates, at 1.70.

In FY21, commercial property, while only representing 14.74% of the Town's value, will pay 25% of the total taxes, similar to the 26% in FY20.



In FY21, commercial properties are 14.74% of the Town's total value, but will pay 25% of total taxes.

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

Yes. Without this higher commercial split rate, the tax bill on the DOR calculated average home value of \$837,300 would increase an additional 14% or \$1,700. This is a significant savings to our residents.

***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 FY21 tax levy includes principal and interest payments that the Town will be making for the Proposition 2 ½ debt exclusion projects listed below. All other debt projects approved outside of Proposition 2 ½ have been completed, meaning the bond has been fully repaid and the cost removed from the tax levy.

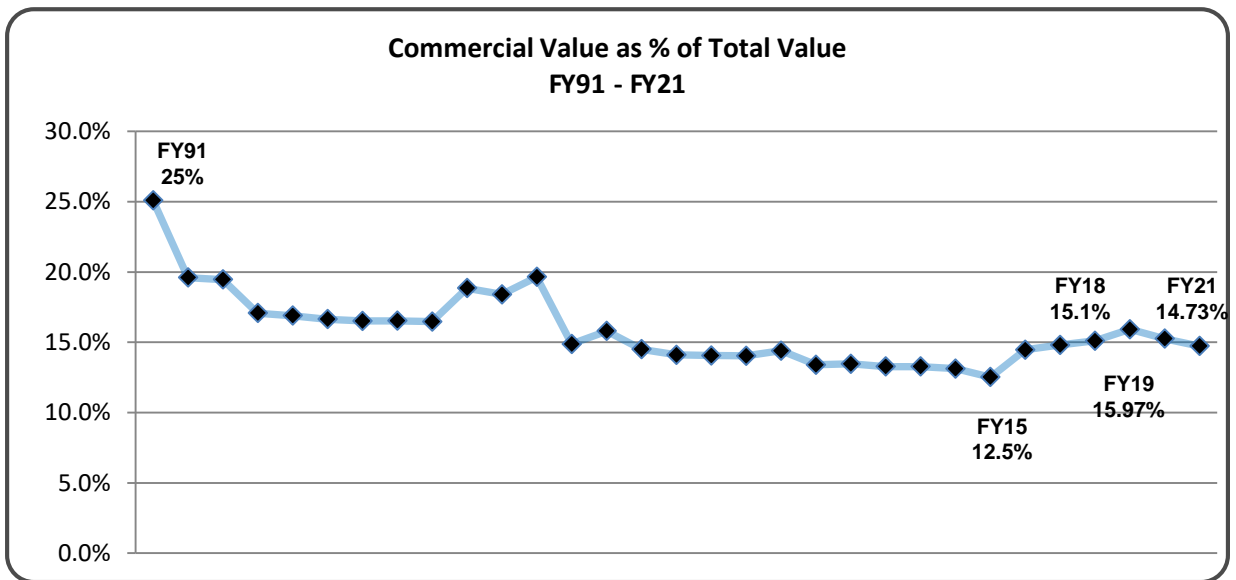
<b>Project/Bond Issued</b>	<b>Fiscal Year Debt Will Be Completed</b>	<b>FY21 Debt Payments</b>	<b><u>Net</u> Amount of Debt in FY21 Levy</b>
High School Construction - \$39.2 million	2023	18 <sup>th</sup> of 20	\$573,056
Library Construction - \$9.3 million	2031	10 <sup>th</sup> of 20	\$644,360

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

# 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

Assessed and Actual Values and Tax Rates										
Year	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial as % 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%	16.60	4,832,668,009
2021	4,232,672,732	\$14.78	548,845,709	92,783,450	89,740,290	731,369,449	28.59	14.73%	16.81	4,964,042,181



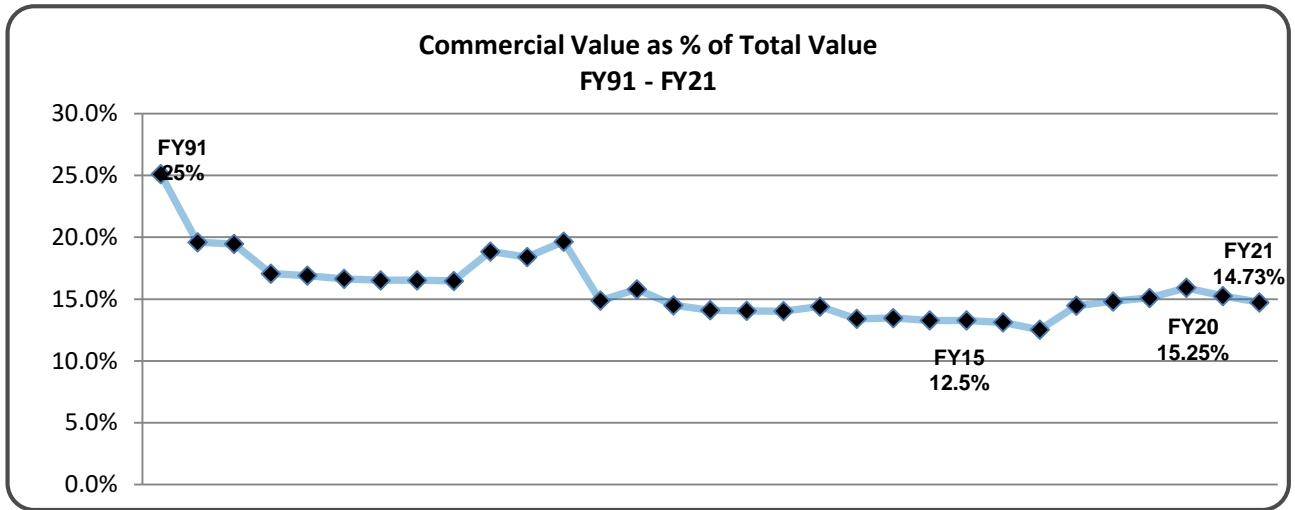
→  
University Station  
comes on line

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

A report listing all individual property values for FY20 and FY21 can be found on the Town's web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).

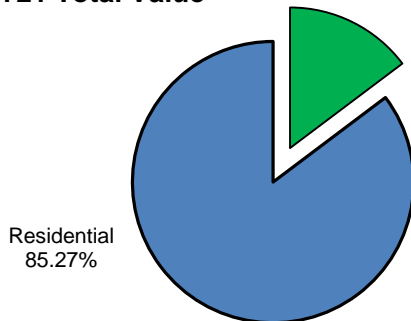
# Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

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



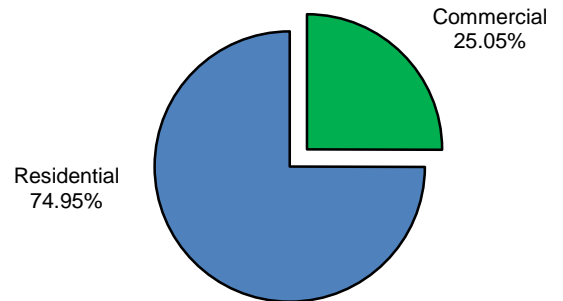
Type of Property	Tax Rate
Commercial	\$28.59
Residential	\$14.78

**FY21 Total Value**



Commercial  
14.73%

**FY21 Percentage of Taxes Paid**



Commercial is 14.73% of value, but pays 25.05% of taxes

In FY21, the split tax rate saves the average homeowner \$1,374 or 13.7% of their tax bill

The Select Board has worked to structure tax relief into recent budget proposals. The budgets proposed each year try to balance cost of service delivery and impact on tax bills.

## 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.
    - This program provides senior, long term residents with payments to their tax bills.
    - Approximately 50 homeowners are served each year.
    - Payments are approximately \$1,800 - \$2,000 or about 25% of the tax bill.
  - 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.
- 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 Select Board continued with tax relief measures in FY18.

- 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.
- Not utilizing all of the available tax levy of \$1.1M

### FY19:

The Select Board continued with tax relief measures in FY19.

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$1.1M

### 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.
- Not utilizing all of the available tax levy of \$800K

### FY21:

The Select Board continued with tax relief measures in FY21.

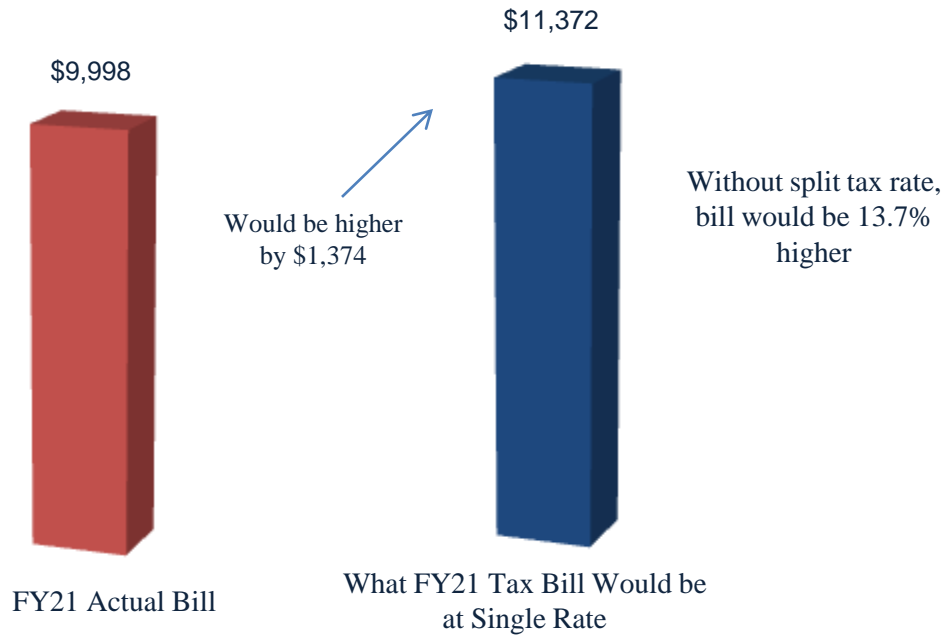
- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$825K.

### FY22:

The Select Board will continue with tax relief measures in FY22.

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$225K.

## Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.

In FY21 that relief is \$1,374.

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 FY21 shift factor, which sets the different rates, at 1.70.

In FY21, commercial property, while only representing 14.73% of the Town's value, will pay 25.05% of the total taxes, a slight decrease from 25.9% in FY20.

### FY21 Tax Rates

Residential	\$14.78
Commercial	\$28.59

# Aid to the Elderly and Disabled Taxation Fund

The Town has had an Aid to the Elderly and Disabled Tax Fund since 1999. The purpose of this Fund is to provide real estate tax relief to qualifying, low income elderly and disabled residents.

## **Background - Aid to the Elderly and Disabled Tax Fund – Established in 1999**

Westwood has always been a community that cares deeply about our senior residents.

All municipal taxation rules are mandated and controlled by the Department of Revenue. Municipalities cannot decide their own tax rules, but can implement options the State offers for local acceptance.

In 1998, the State looked to provide tax relief for seniors in growing communities, and authorized the option for an Aid to the Elderly and Disabled Tax Fund. This fund allowed for donations to be made to the Town to then be applied to senior's real estate tax bills.

At the 1999 Town Meeting, the Town approved the accepting State statute, establishing Westwood's Aid to the Elderly and Disabled Tax Fund. This was done to provide a way to assist long term, lower income residents with the impact of the school tax increases as the Town's excellent school system became increasingly popular.

## **Program Funding Expanded in 2016**

In 2016, Annual Town Meeting approved by Home Rule petition and subsequent State approval, that Town funds could also be used for the program. This allowed for greater distribution from the fund to our senior recipients.

The additional Town funding allowed for:

- Increased number of recipients
- Increased award amount to each recipient

## **How does the Fund work?**

The fund is overseen by an appointed Committee, as required by State law.

Each year, the Committee confidentially considers all applications from elderly or disabled residents. The general eligibility guidelines include, but are not limited to the following:

- 65 years of age or older
  - Annual income of less than \$55,000 verified by last filed federal income tax return.
  - Home must be primary residence.
- 
- There are no overhead or administrative costs, all funds are distributed every year.
  - Payment is applied directly to the recipient's tax bill.



## How Are Appropriate Candidates Identified?

- Goal is to assist long term Westwood residents who wish to remain in the Town and homes they love.
- The Fund helps to defray real estate tax cost and help long term residents to stay in their homes.
- In order to make the application process simple, the applications are readily available and easy to complete.
- Applications are available in various ways:
  - Town Hall
  - Council on Aging
  - Online on the Town Website
  - Insert in each quarterly tax bill
  - Annual separate mailing
- Referrals are made by:
  - Council on Aging
  - Veterans Department
  - Community Groups
  - Friends and Neighbors

## How Is the Program Funded?

- The State program originally adopted only allows the program to be funded through donations. In February 2016, Town Meeting passed a home rule petition, subsequently approved by the State, that allowed Town funds to be added to the Fund.
- Westwood's Donations Come From
  - Some residents include a donation with their quarterly Real Estate Tax Bill payment
  - Annual donation appeal letter, typically mailed to each home in the fall
  - Corporate donations
  - Other Miscellaneous Sources
    - Charity close outs
    - Various groups around Town
    - Large individual donations
    - Donations can be made online or via mail
- The Town supplemental funding is done each year.
  - Since FY18, the Select Board has authorized an approximate transfer of \$55K from their reserve account to supplement donations.
  - The annual supplement approximately matches donations.

## Our Residents Want to Help the Seniors

- As the Town continues to grow, and home values increase, the real estate bill increases.
- Our residents recognize this impact on their senior neighbors, who have lived for many years in Town and have helped build the Town

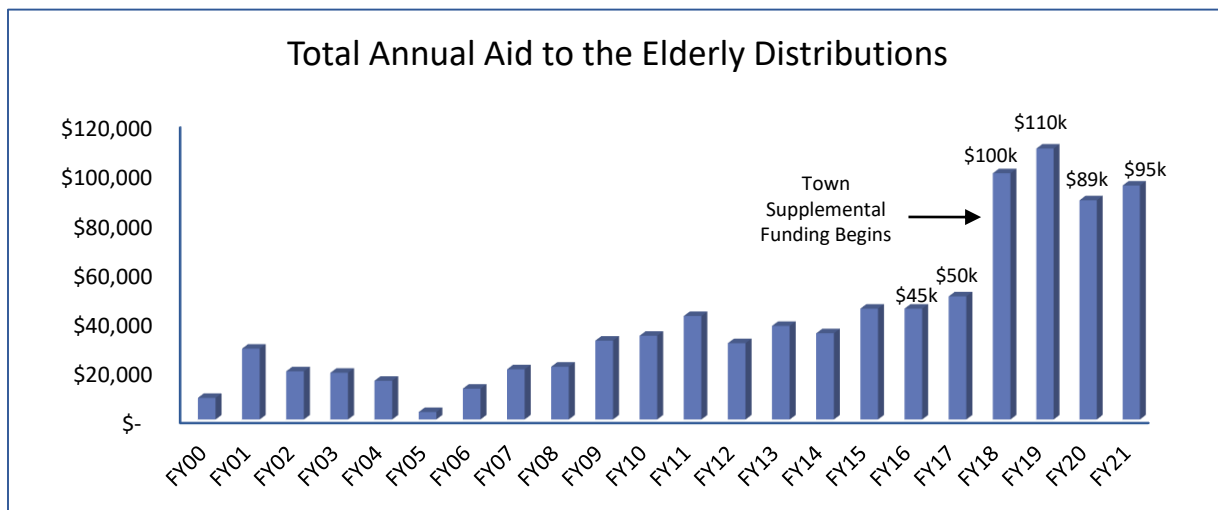
Westwood Residents who donate are happy to do so, and often send encouraging notes with their donations:

- "Our family would like to support the elderly and disabled in our town."
- "Thank you for the opportunity to make a difference"

# Aid to the Elderly and Disabled Taxation Fund

## Who Receives the Funding?

- Typical Recipient:
  - 87 years old
  - Has lived in Westwood for over 50 years
  - Current Home value less than \$600,000



- Approximately 45-55 residents are assisted each year
- Since inception 22 years ago, fund has distributed a total of \$895,000 to our seniors.
- Typical Distribution Award Amount per house
  - FY10 - FY17 \$800 - \$1,200
  - FY18 – FY19 \$2,500
  - FY20 – FY21 \$1,800
- The payment is approximately 20 – 25% of the Home’s tax bill
  - Residents are still eligible for:
    - Senior Work Off
    - Other State Senior Tax Exemptions

## Our Seniors feel supported:

The funds distributed not only help with the tax bill, but make our seniors feel supported by the Town. We often receive notes from the Fund recipients:

- “Having grown up in this family home and seen how our town has grown around us, I am grateful to continue living here.”
- “At one time it was possible to contribute to the tax relief fund, never realizing someday I’d be a recipient. What a wonderful fund this is for those of us who have benefited from a generous award provided by many resident donors.”
- “Westwood, my home for 41 years, is a wonderful caring community. Thanks you so much for caring about me.”
- “Your generosity has made such a difference in my life, I thank each and every one of you every morning. Please know that I am very grateful and cannot thank you enough.”

## **To Apply For Help From the Fund**

If you, or a fellow resident may be helped by the fund, applications are available at the Tax Collector's office at Town Hall, the Senior Center on Nahatan Street, and the Library. The form is also downloadable from the town website at <http://www.townhall.westwood.ma.us>

The committee confidentially considers all applications from elderly or disabled residents. The general eligibility guidelines include, but are not limited to the following:

- 65 years of age or older
- Annual income of less than \$55,000 verified by last filed federal income tax return.
- Home in Westwood must be primary residence.

## **To Make a Donation to the Fund**

At the Annual Town Meeting held on May 3, 1999, Article 12 was voted to accept Chapter 60, Section 3D of the Massachusetts General Laws that permits cities and towns to establish a separate fund. This fund is a means of establishing aid to the elderly and disabled for the purpose of defraying the real estate taxes of elderly and disabled persons of low income in the Town of Westwood.

If you would like to donate, you can either write a check or donate on our online portal:

**To pay online:** Go to [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us), on the home page, select Pay Online at the top of the page, then click "How do I pay real estate bills", then at the bottom of the page click "Donations to Aid to the Elderly Fund" .

Or mail your donation check, made payable to:

**Town of Westwood – Aid to the Elderly & Disabled Tax Fund**

**Mail to:**

**Aid to the Elderly & Disabled Tax Fund  
Tax Collector's Office  
Westwood Town Hall  
580 High Street  
Westwood, MA 02090**

# 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.

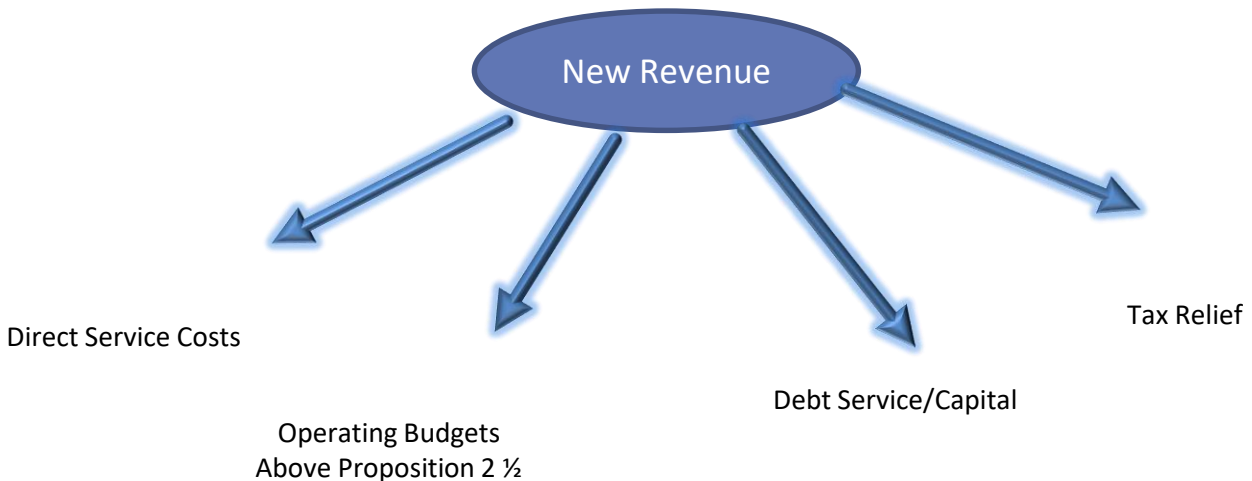
The Town, as planned before the start of the project, has utilized this new revenue for several important financial areas including:

- 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:**



**Balance Many Needs**

# University Station

University Station has provided important new commercial tax revenue:

University Station New Growth Tax Revenue

FY15/FY16	FY17	FY18	FY19	FY20	FY21	Total
\$3,807,307	\$1,171,730	\$179,000	\$276,000	\$503,000	\$491,000	\$6,428,031

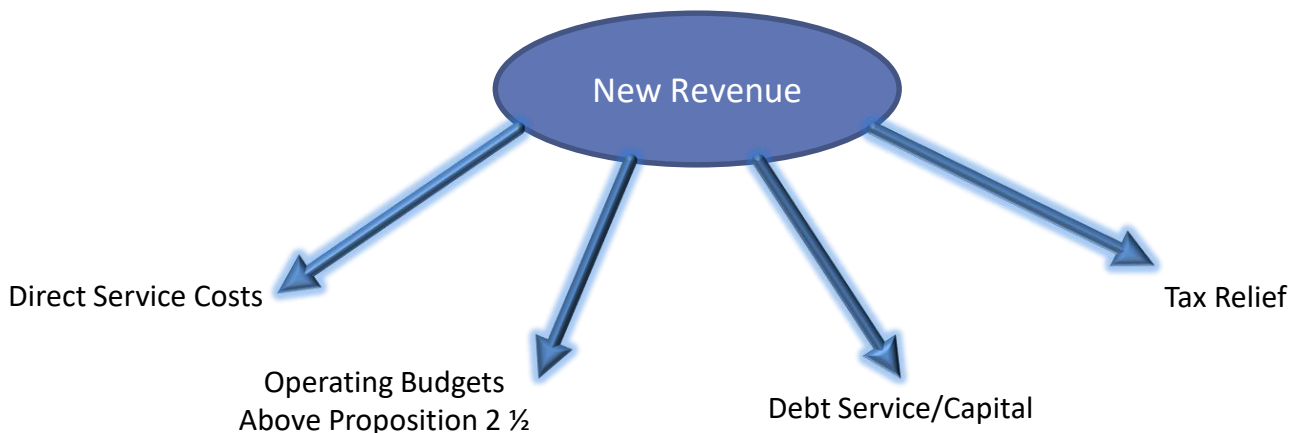
This chart shows the additional tax revenue each year from the project. The additional annual revenue is now \$6.4M. As taxes on the property before development were approximately \$2million, the total current University Station development pays over \$8.4M in annual taxes.

FY22 additional new revenue is budgeted at \$100,000

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.

- **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.
- **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.
- **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. This left an unused tax levy of \$378,000
- In the FY21 budget, new tax revenue was \$491,000. There was only a minor allocation of \$44,000 of unused revenue into the budget. This revenue, combined with \$378,000 of prior year unused tax levy, left \$825,000 of tax levy not utilized in the budget.



**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

<b>Total Increase in funding to Operating Budgets</b>	<b>\$2.68M</b>
School	\$1.947M
Municipal	\$ 734K

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

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

<b>Total Funding for Direct Service Costs</b>	<b>\$1.938M</b>
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.

### Unused Tax Levy: Provide for Unused Tax Levy

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000	\$825,000

- Each year, a portion of the new revenue has been unused, providing budgeting relief to the community.

## 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 \$1.944M higher each year than it was before the University Station project.

	FY15/FY16	FY17/FY21	Total
School	\$1,020,225	\$927,000	\$1,947,225
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
<b>Capital - Ongoing</b> 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.

Unused Tax Levy						
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 part of the unused tax levy, available for future needs.						
	FY15/FY16	FY17	FY18	FY19	FY20	FY21
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000	\$825,000

- Each year, a portion of the new revenue has been unused, as part of the unused tax levy.

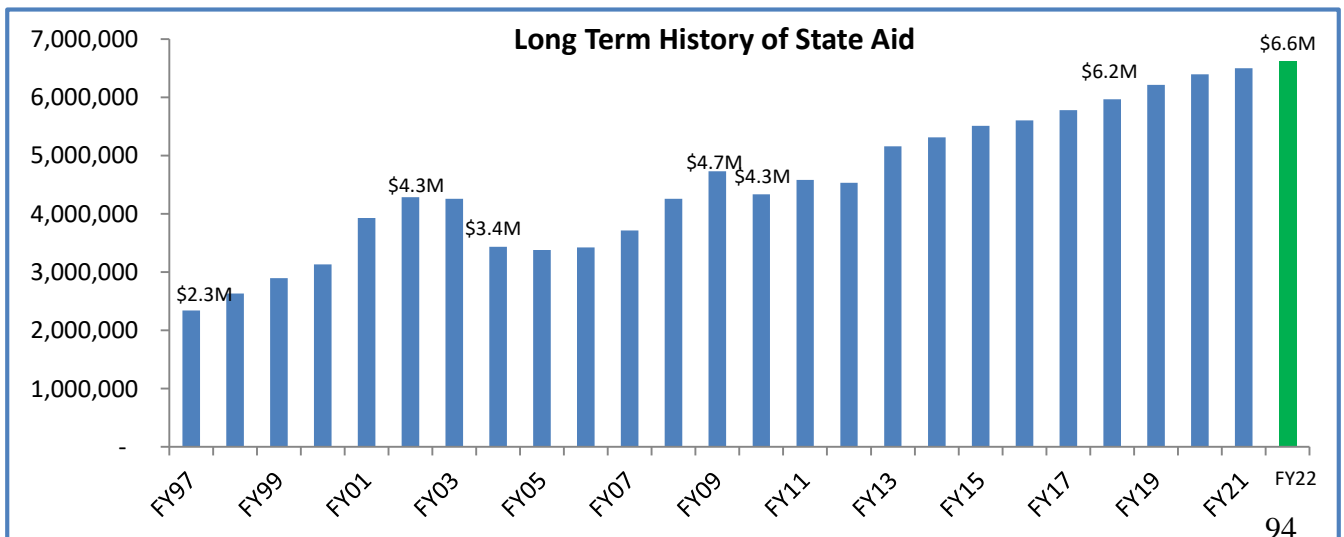
# State Aid

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 FY22 budget utilizes the Governor's estimate
  - Municipal Aid 3.5% increase
  - Chapter 70 \$30 per pupil increase
- Governor's preliminary FY22 local aid projections are the initial step of the State budget process. We will monitor the State budget process and update the estimate accordingly.

	FY2019	FY2020	FY2021	Governor Projected FY2022
Chapter 70-Education	\$5,336,202	\$5,496,384	\$5,635,405	\$5,723,453
Municipal Aid	\$754,341	\$774,708	\$774,708	\$801,823
Other	\$102,862	\$101,157	\$91,105	\$69,590
Offsets (Restricted to Library)	\$19,478	\$22,831	\$27,535	\$27,535
<b>Total Receipts</b>	<b>\$6,212,883</b>	<b>\$6,395,080</b>	<b>\$6,528,753</b>	<b>\$6,622,401</b>
Charges				
County Tax	201,390	200,141	205,145	206,700
MBTA Assessment	353,806	363,653	361,219	371,431
Other	\$121,416	\$139,352	\$125,227	\$127,834
<b>Total Charges</b>	<b>\$676,612</b>	<b>\$703,146</b>	<b>\$691,591</b>	<b>\$705,965</b>
<b>Net State Aid</b>	<b>\$5,536,271</b>	<b>\$5,691,934</b>	<b>\$5,837,162</b>	<b>\$5,916,436</b>



# 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.

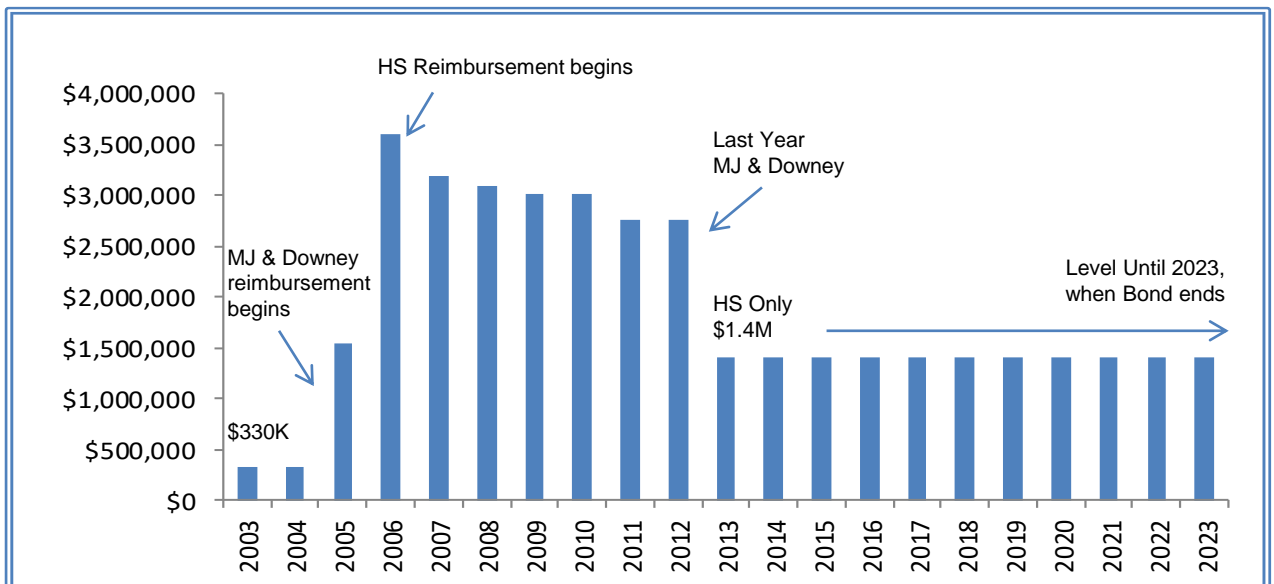
- The Town is currently receiving State School Building reimbursement on the high school construction project. The State paid 59% of the total project cost.
- The debt service and reimbursement for Martha Jones and Downey projects have been completed.

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.
- This revenue source will end in FY2023.

Note: The MSBA has changed this program. New projects now receive the MSBA's funding share on a pay as you go basis.

## School Building Reimbursement History

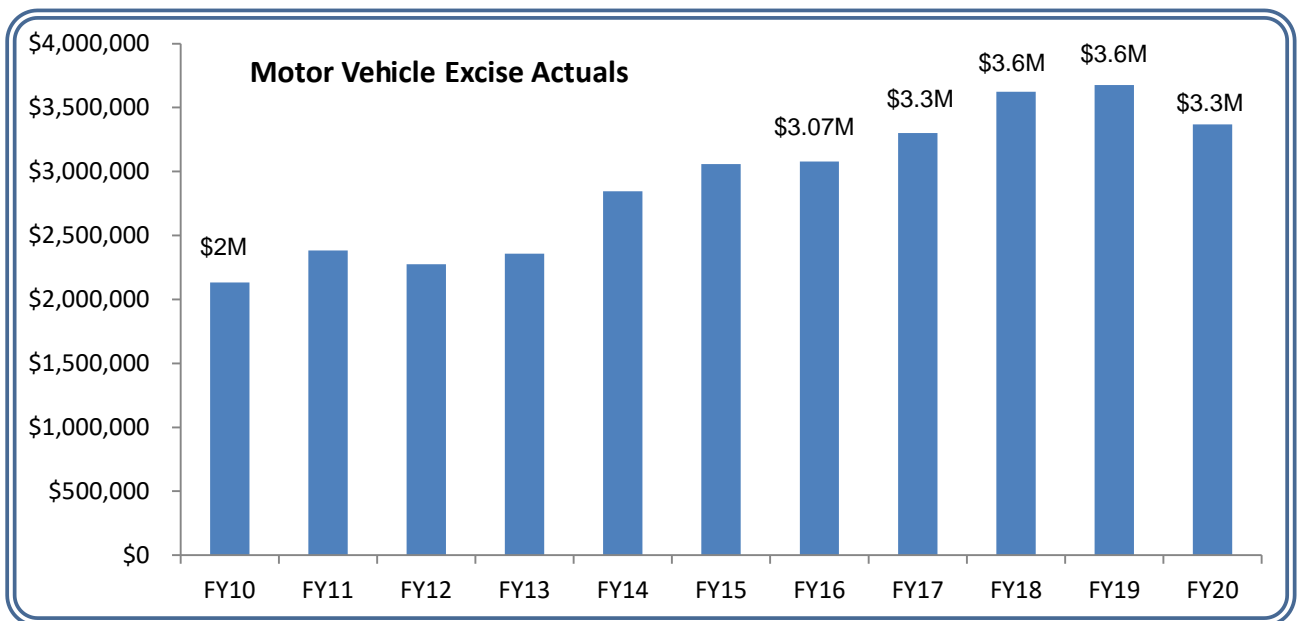


## FY2022 Local Receipts

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.

	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Motor Vehicle Excise Tax	\$3,624,505	\$3,675,895	\$2,680,000	\$3,368,741	\$2,680,000	\$2,680,000
Penalties and Interest	\$244,434	\$210,068	\$90,000	\$93,136	\$90,000	\$90,000
License/Permits	\$1,060,376	\$1,200,836	\$590,000	\$1,283,355	\$657,915	\$657,915
Departmental Receipts	\$804,325	\$397,861	\$388,415	\$311,462	\$310,500	\$310,500
Investment Income	\$173,501	\$216,319	\$80,000	\$169,795	\$90,000	\$90,000
Recreation	\$180,000	\$180,000	\$332,442	\$180,000	\$332,442	\$332,442
Other	\$98,217	\$80,560	\$35,000	\$208,807	\$35,000	\$35,000
	<b>\$6,185,358</b>	<b>\$5,961,539</b>	<b>\$4,195,857</b>	<b>\$5,615,295</b>	<b>\$4,195,857</b>	<b>\$4,195,857</b>

- As a financial policy, the budget is set to be a conservative estimate for local receipts. All actual receipts higher than budget flow to free cash each year. Maintaining a conservative budget protects the Town from fluctuations in actual receipts that may occur.
- Major revenue in this category is motor vehicle excise tax. Motor vehicle revenue has recently been very strong. Actual revenue over budget flows to free cash.



## FY2022 Available Funds

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

<b>Available Funds Allocated</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Trust	\$0					
Cemetery Lot Sales	\$110,250	\$105,750	\$101,250	\$96,750	\$92,250	\$0
Ambulance Receipts for Ongoing Budget	\$376,500	\$376,500	\$376,500	\$391,075	\$411,075	\$411,075
High School Bond Premium	\$15,738	\$13,084	\$10,912	\$8,690	\$6,468	\$4,197
Library Bond Premium	\$16,755	\$16,000	\$15,170	\$13,661	\$12,453	\$11,246
	<b>\$536,243</b>	<b>\$528,334</b>	<b>\$520,832</b>	<b>\$527,176</b>	<b>\$539,246</b>	<b>\$443,518</b>

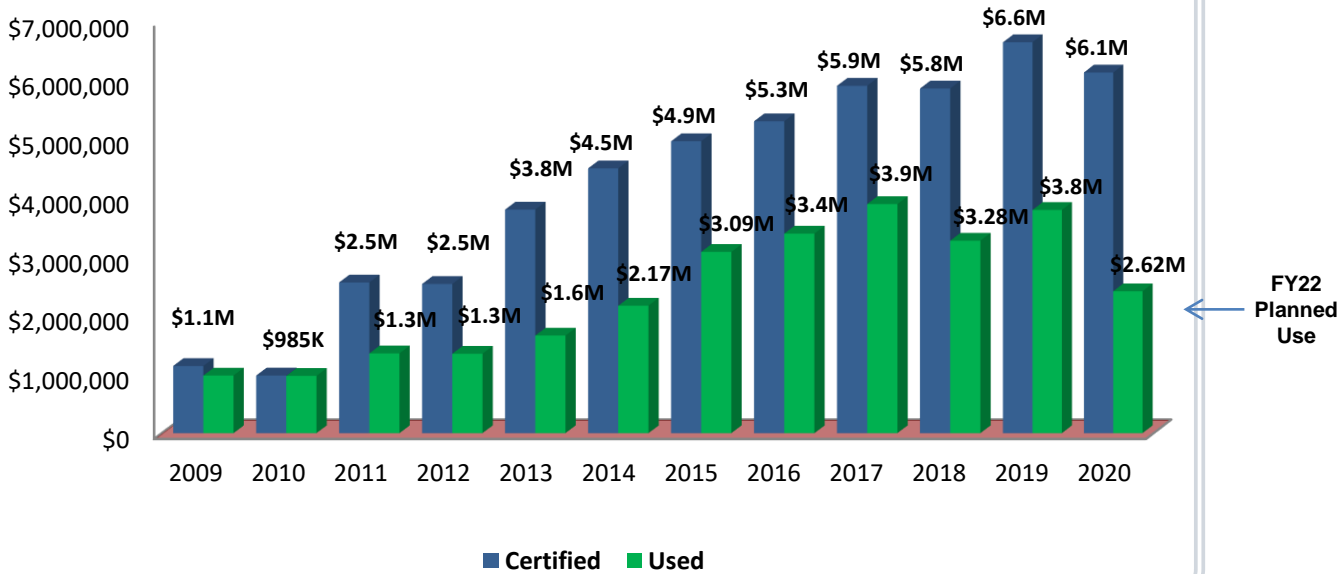
<b>Available Funds for Prior Year/Misc Warrant Articles</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Additional Ambulance (equipment/salaries/purchase ambulance)	\$208,000	\$372,800	\$514,760	\$141,000	\$127,220	\$502,500
Sale of Assets Account						
Overlay Surplus			\$35,000	\$26,000	\$31,500	
Cemetery Lot Sales for special article						
Additional State Aid						
Bond Premium		\$397,000				
Miscellaneous Funding	\$20,000		\$489,000			
	<b>\$228,000</b>	<b>\$769,800</b>	<b>\$1,038,760</b>	<b>\$167,000</b>	<b>\$158,720</b>	<b>\$502,500</b>

- Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.
  - Major available fund is ambulance receipts – used to offset costs of providing service.
    - Current balance in ambulance account (1/21) before appropriation - \$964K.
  - 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 ended in FY21.

## A Look at Free Cash

- Certified Free Cash as of June 30, 2020 is \$6,124,816.
- Good FY20 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.
- FY22 budget uses \$2.3M for capital, \$125,000 for Stabilization, and \$181,000 for Town Meeting Articles.

### Certified/Used Free Cash



Certified Date	July 2020	July 2019	July 2018	July 2017	July 2016	July 2015	July 2014
Amount	\$6,124,816	\$6,637,200	\$5,854,683	\$5,900,219	\$5,386,795	\$4,961,737	\$4,502,878
<b>Proposed 2021 ATM:</b>							
Fall Town Meeting/ Other				\$801,000	\$256,000	\$456,000	\$155,000
Stabilization	\$125,000	\$125,000	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000
Capital	\$2,321,650	\$3,383,900	\$3,163,500	\$2,198,118	\$1,769,050	\$1,652,050	\$1,523,000
Articles	\$181,000	\$350,000		\$861,000	\$1,295,000	\$883,000	\$401,509
<b>Total Used</b>	<b>\$2,627,650</b>	<b>\$3,858,900</b>	<b>\$3,288,500</b>	<b>\$3,960,118</b>	<b>\$3,420,050</b>	<b>\$3,091,050</b>	<b>\$2,179,509</b>
<b>Unallocated</b>	<b>\$3,497,166</b>	<b>\$2,778,300</b>	<b>\$2,566,183</b>	<b>\$1,940,101</b>	<b>\$1,966,745</b>	<b>\$1,870,687</b>	<b>\$2,323,369</b>

- 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

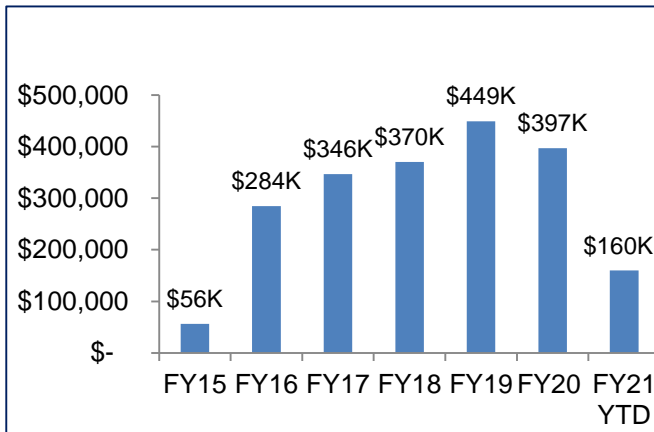
- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

### Restricted Funding

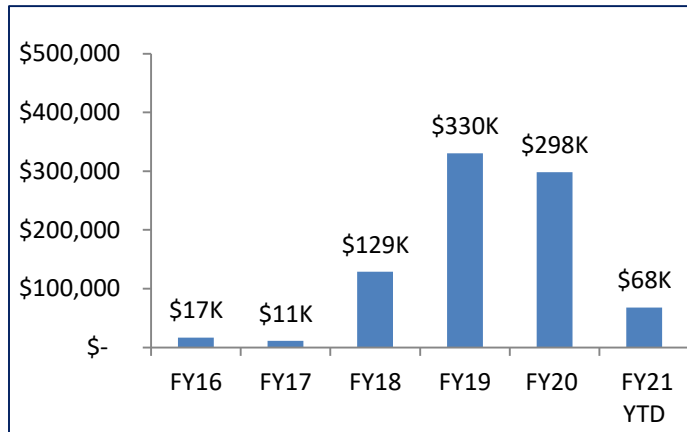
- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

## Revenue

**Annual Meals Tax Revenue**



**Annual Hotels Tax Revenue**



## **Most Recent Quarterly Receipts**

	Meals	Hotels
9/30/19	\$114,522	\$94,311
12/31/19	\$114,171	\$105,110
3/31/20	\$109,308	\$67,096
6/30/20	\$58,904	\$31,806
9/30/20	\$72,820	\$47,399
12/31/20	\$86,881	\$20,582

# Meals/Hotel Tax

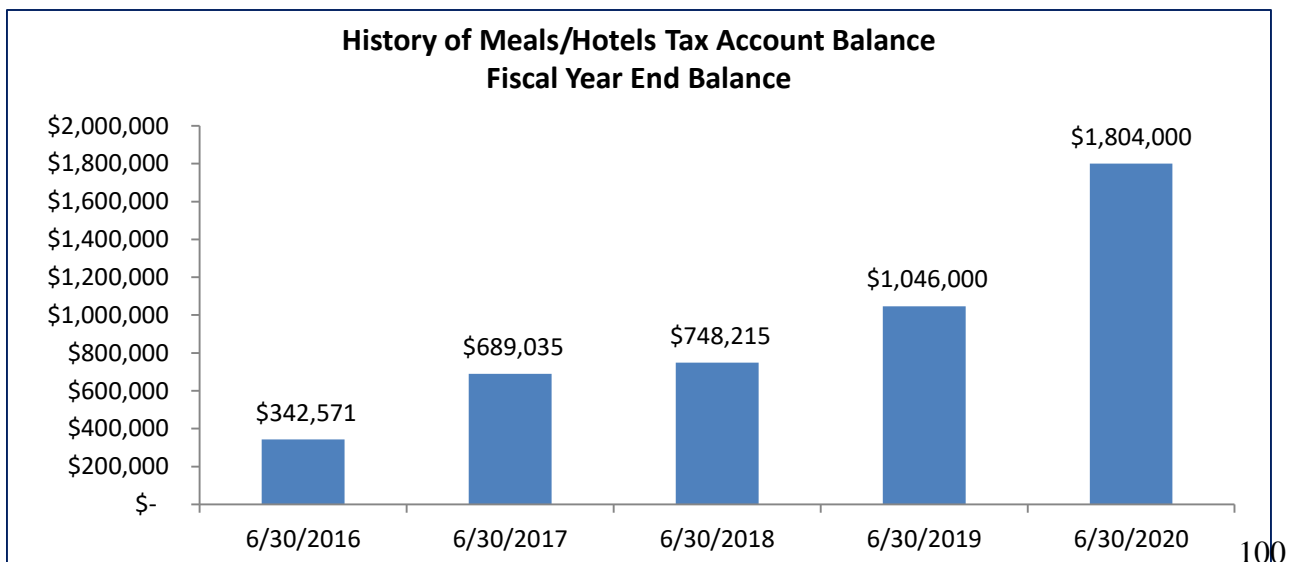
## Use of Funds

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, not operating budgets.
- May 2018 Town Meeting appropriated \$432K of funds:
  - Lighting of the High School tennis courts
  - HVAC project at the High School pool
- May 2019 Town Meeting appropriated \$515K of funds:
  - Design of Recreation Field Lighting
  - Thurston Middle School HVAC project
  - Council on Aging HVAC project
- No Funding was used at the June 2020 Town Meeting
- Proposed for May 2021 Town Meeting: \$1,060,000 of funds
  - Turf Field Replacement
  - Pool – Deck Surfacing
  - Pool – Drainage and Refurbishment

## Balance in the Account

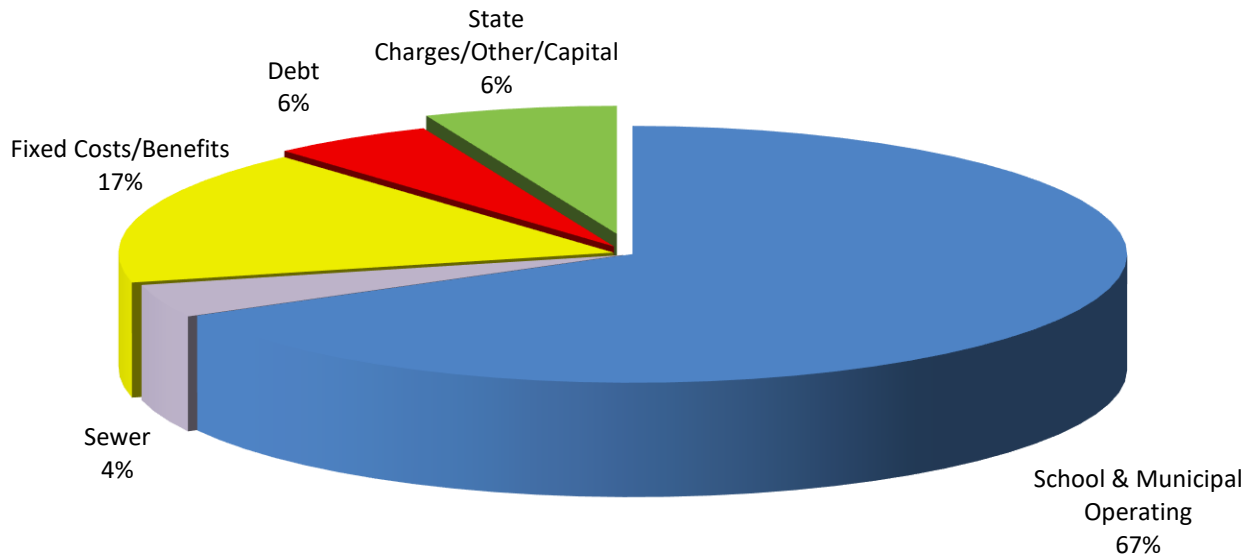
- The balance in the account as of December 31, 2020 is \$2.04M





# FY2022 Proposed Expenditure Summary

## FY2022 Expenditure Summary



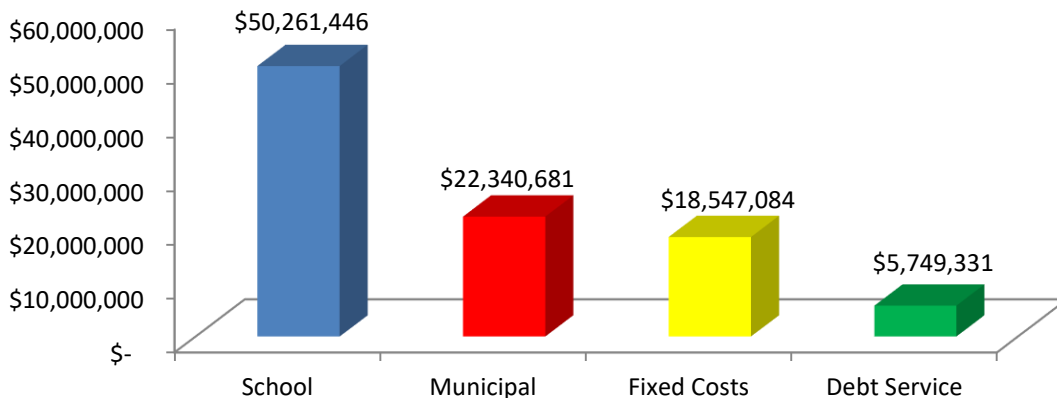
### FY2022 Proposed Expenditure Summary

	FY2021	FY2022 Projected	\$ Change	% Change
Operating Budget - School Categories	\$48,595,870	\$50,261,446	\$1,665,576	3.4%
Operating Budget - Municipal	\$21,653,795	\$22,340,681	\$686,886	3.17%
Benefits/Reserves/Insurance	\$17,613,181	\$18,547,084	\$933,903	5.3%
Sewer - Operating	\$4,435,242	\$4,421,757	(\$13,485)	-0.3%
Debt Service	\$5,949,779	\$5,749,331	(\$200,448)	-3.4%
<b>Total Operating</b>	<b>\$98,247,867</b>	<b>\$101,320,299</b>	<b>\$3,072,432</b>	<b>3.1%</b>
Capital Base Budget - School & Municipal	\$2,321,400	\$2,321,650	\$250	0.0%
Capital - Sewer	\$765,000	\$70,000	(\$695,000)	-90.8%
<b>Other Appropriations:</b>				
To Stabilization	\$125,000	\$125,000	\$0	0.0%
Additional Capital	\$1,127,220	\$1,495,000	\$367,780	32.6%
To OPEB Trust	\$1,465,000	\$1,490,000	\$25,000	1.7%
Prior Year/Other Articles	\$444,000	\$248,500	(\$195,500)	-44.0%
State Charges/Offsets/Overlay/Snow	\$1,265,755	\$1,293,439	\$27,684	2.2%
<b>Total Expenditures</b>	<b>\$105,761,242</b>	<b>\$108,363,888</b>	<b>\$2,602,646</b>	<b>2.5%</b>

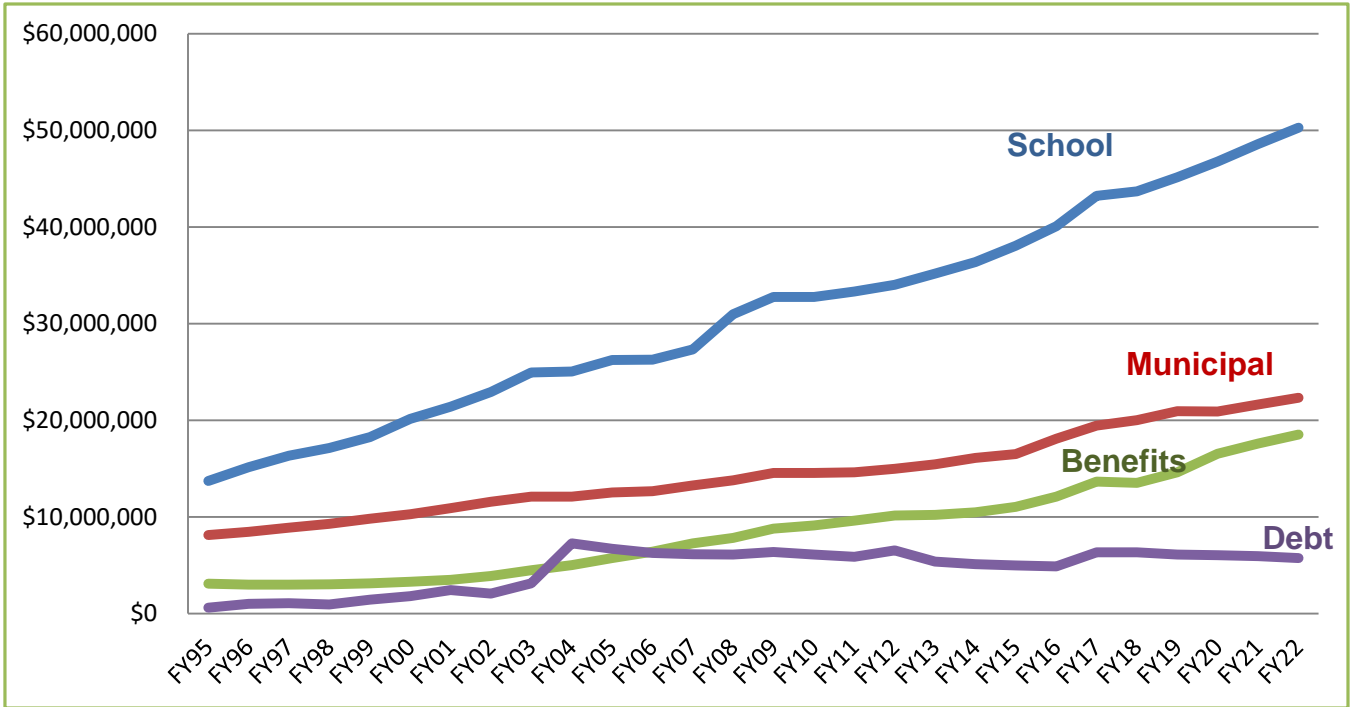
# Operating Budget Categories

FY21 Budget	Category	FY22 Proposed	\$ Change FY22 v FY21	% Change FY22 v FY21
\$48,347,500	School Operating	\$ 50,012,588	\$ 1,665,088	3.44%
\$21,653,795	Municipal Operating	\$ 22,340,681	\$ 686,886	3.17%
\$ 132,293	Blue Hills	\$ 129,617	\$ (2,676)	-2.02%
\$ 116,077	Traffic Supervisors	\$ 119,241	\$ 3,164	2.73%
\$17,613,181	Fixed Costs	\$ 18,547,084	\$ 933,903	5.30%
\$ 5,949,779	Debt Service	\$ 5,749,331	\$ (200,448)	-3.37%
\$ 4,435,242	Sewer	\$ 4,421,757	\$ (13,485)	-0.30%
<b>\$98,247,867</b>	<b>Total</b>	<b>\$ 101,320,299</b>	<b>\$ 3,072,432</b>	<b>3.1%</b>

FY22 Operating Budget Categories - Appendix D  
(Excludes Sewer)



# A Look at the Budget History



Budget	% Change in Budget												
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
School Budgets	0%	1.7%	2%	3.3%	3.8%	4.2%	5.3%	4.9%	3.3%	3.4%	3.47%	3.6%	3.44%
Municipal Budgets	0%	0.6%	2.3%	3%	3.2%	3.4%	5.2%	3.7%	3.6%	3.8%	3.5%	3.57%	3.17%
Benefits/ Insurance/ Reserves	3.7%	5.5%	5.6%	0.5%	2.5%	5.5%	3.1%	8.8%	10.6%	8.1%	4.1%	6.4%	5.3%
Debt Service	-3.9%	-3.7%	11.1%	-18%	-4.7%	-2.3%	-2.3%	30%	-1.4%	-3.6%	-1.3%	-1.8%	-3.4%

# FY22 Municipal Budget Summary

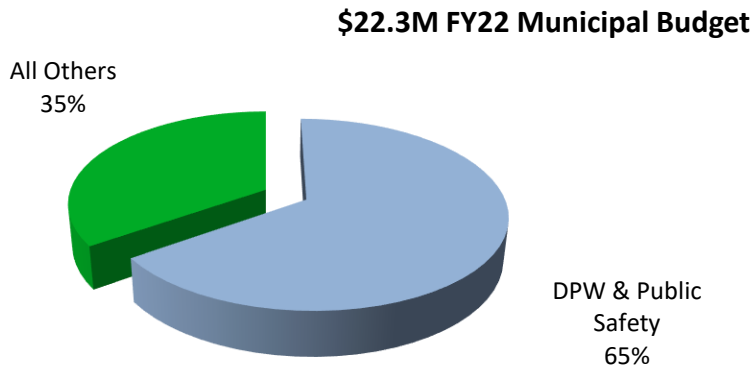
## What Does the Municipal Budget Provide?

- **Quality services that respond to all areas and all age groups throughout the Town.**

The municipal budget provides funding for many diverse programs and departments throughout the Town. While the most visible services are the Police and Fire Departments, the budget comprises a much broader category of departments, serving all age groups including the Library, Recreation, Council on Aging, Public Works and Community and Economic Development.

## How is the Municipal Budget Funding Allocated Among Service Areas?

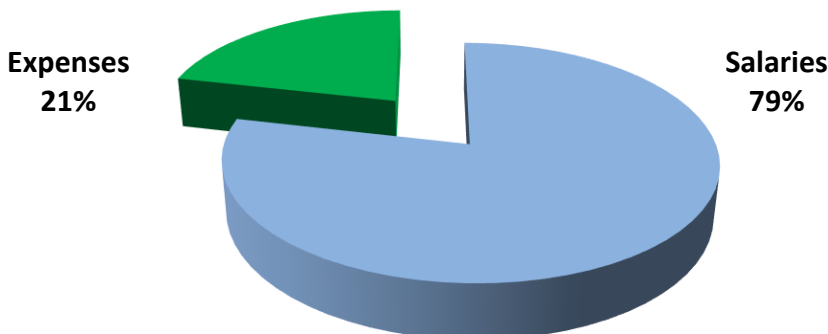
- The majority of spending in the municipal budget is in the public safety and public works areas.



### Core Primary Services - Public Safety and Public Works

## The Municipal Budget is Salary Driven.

- The major portion of the municipal budget is spent on personnel for providing Police, Fire, and DPW services.
- Our primary service delivery is through our staff – Police Officers, Firefighters, DPW workers, providing direct services to our residents.



## FY22 Municipal Budget Summary

Category	Current FY21 Budget	Proposed FY22 Budget	Difference	
			\$	%
<b>Salaries</b>	\$ 16,950,190	\$ 17,553,991	\$ 603,801	3.6%
<b>Expenses</b>	4,703,605	4,786,690	\$ 83,085	1.8%
<b>Total</b>	<b>\$ 21,653,795</b>	<b>\$ 22,340,681</b>	<b>\$ 686,886</b>	<b>3.17%</b>

- Public Works and Public Safety combined FY22 total budgets of \$14,602,053
- Public Works and Public Safety have an increase in FY22 of \$450K, which is 66% of the total overall increase.
- As shown, approximately \$604K or 88% of the total municipal increase is for salaries
- There are no new full time positions included in the proposed FY22 budget.
- Total proposed FY22 expenses increase by 1.8%.

### Largest Salary and Expense Changes between FY21 and FY22 Budgets

Department	Request	Cost
All Departments	Salary contractual obligations, COLA/Step Increases, net of turnover in savings (approximately)	\$530,000
Health	Public Health Nurse position increased from part time to full time in FY21	\$15,000
Community & Economic Development	Building Inspections increase in inspection hours in FY21	\$38,000
	<b>Total Salary Related</b>	<b>\$583,000</b>
Town Clerk	Election Cycle	(\$13,000)
Housing Authority	Housing Lottery	\$2,000
Fire	Fire expenses	\$5,000
Police	Police training expense	\$15,000
DPW	Building Maintenance expense	\$19,000
	Fields Maintenance Irrigation	\$5,000
Software/Hardware Maintenance	Annual Maintenance for new Public Safety Software	\$43,000
	<b>Total Expense Related</b>	<b>\$76,000</b>



## WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

March 31, 2021

Dear Westwood Residents,

I am pleased to present to you an Abbreviated Summary of the *FY'22 Westwood Schools Recommended Budget*. This document provides an overview of the budget as voted by the School Committee. In addition to this summary, my original Executive Summary to the School Committee as well as all of our detailed budget documents and spreadsheets are available to the public on the district website. We provide this information so that our community can be confident that our budget ensures a high-quality educational experience for students, while also maintaining a sense of financial responsibility and stewardship for the town's resources.

It is a challenging time for all of us, and for schools in particular, as we navigate our way through the uncharted waters of a pandemic. Last spring, when Gov. Baker abruptly closed schools, the WPS quickly pivoted to a remote learning model. When it became apparent that the duration of the pandemic would be longer than we had imagined, teams of educators spent the summer creating a reopening plan that responded to feedback from parents and students, aligned with guidelines from public health officials, and created a viable instructional model while also keeping the community safe.

While nothing about this pandemic has been ideal, the students, educators, administrators, and parents in Westwood have demonstrated a remarkable ability to adapt and persevere in an uncertain and changing landscape. Westwood was one of the only districts in the state to provide in-person Extended School Year summer programming in July and August for our highest need special education students. We are proud that, unlike many districts, our fall hybrid model leveraged our technology resources and teachers' skills to provide live, synchronous instruction via video conferencing so that students access high quality instruction on their at-home school days. From the first day of school in September, our hybrid model provided for in-school attendance 4 days per week for our youngest learners in preschool, kindergarten, and grade 1 and for our high needs special education students. Subsequently, we have been able to increase in-school attendance to 4 days per week for grades 2, 3, and 4. We are now transitioning to the full in-person model, with students attending 5 days a week at all grade levels. Throughout, while many districts' plans for fully remote students rely on online learning platforms or virtual academies, Westwood's fully remote students were attending classes with their Westwood peers and were taught by our own WPS teachers. With the benefit of hindsight, and with knowledge now that we didn't have while planning in August, there are, of course, many things we would have done differently. With that said, I'm grateful to everyone who has worked so hard to keep our values and mission as a district in the forefront and stayed focused on what is most important.

The pandemic and this year's very different learning model was also challenging from a budgetary perspective. The reality of the year has been very different than what we planned for during the FY'21 budget process. We made difficult decisions in the summer to reallocate budget resources so that we could respond flexibly to unanticipated needs. Fortunately, the state also provided an additional \$225/student for COVID-related expenses, such as PPE, enhanced cleaning supplies, and technology. Most notably, our municipal partners worked closely with the School Department and provided the

schools with significant support through the town's CARES Act allocation for unforeseen expenses due to COVID. As a result, the district is on track to weather FY'21 without having to take any further action to stabilize or close the budget year.

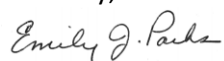
As we look to the 2021-2022 school year with cautious optimism, we have developed the FY'22 budget on the assumption that students will attend school fully in-person. The budget request for FY'22 represents a modest 3.4% increase over FY'21. When developing the budget, we focused on what the district will need in FY'22 to recover and stabilize. Extensive detail on the proposed changes in the budget is provided in the Executive Summary on our district website. Given the turmoil of the last year, we know that there will be an increased need for academic intervention and support as we assess and address potential learning gaps. We also recognize that the pandemic and disrupted school has been hard for students emotionally and that the transition back to fully in-person school will require robust mental health support. The FY'22 budget reflects the resources that the district believes will be important as we engage in this recovery period. In addition, part of the recovery process will also include a return to some of the other long-term strategic priorities that have necessarily taken a back seat for the last 12 months.

Finally, even as we have worked through the uncertainty of the last year, the district has continued to keep our eyes on the future and continue planning for some significant capital needs in our elementary schools. We have continued to work in collaboration with the Massachusetts School Building Authority (MSBA) on a Hanlon-Deerfield building project. That project is on course to receive partial reimbursement from the Commonwealth if Westwood residents approve funding for the project. While working to advance the Hanlon-Deerfield project, the School Committee also commissioned a high-level design study so that it can determine the best plan for the Sheehan School.

After 31 live-streamed School Building Committee meetings and 5 community forums since last January, the Hanlon-Deerfield project is nearing the end of schematic design. While we have benefitted from residents' engagement in virtual forums, we recognize that COVID has impacted our ability to interact with as many residents as possible to educate the community about the project and answer questions. This building project represents a very important investment in the future of the district and the town. As such, the School Committee and School Building Committee have decided to postpone the full project funding vote to a Town Meeting in Fall 2021 so that we can ensure the community has the opportunity to fully understand the project and participate in the process. At Town Meeting this spring, the School Department will be asking residents to approve borrowing for a relatively small portion of the total project cost (no more than \$1.46M) to continue to fund the design development and site work until the fall in order to prevent delaying the projecting timeline and avoid cost escalations that would result from a delay. This "bridge funding" does not increase the overall project cost. If funded, the full project funding vote in the fall will be decreased by the amount of the bridge funding.

Please let me know if you have any questions about this budget or any other school related matter. I can be reached by email at [eparks@westwood.k12.ma.us](mailto:eparks@westwood.k12.ma.us) or by phone at 781-326-7500 x1340. As always, I am grateful for the support of the community as we all work together to provide students with the first-rate educational experience that they deserve. Thank you.

Sincerely,



Emily J. Parks

Superintendent of Schools

## WHAT IS THE FY'22 SCHOOL DEPARTMENT BUDGET REQUEST?

As the table below illustrates, our recommended budget for FY'22 totals \$50 million which represents a 3.4% increase over FY'21.

FY'21 Final Budget <sup>1</sup>	48,347,500
Proposed FY'21 Budget	50,012,588
Increase (\$)	1,665,088
Increase (%)	3.4%

The FY'22 budget proposal is consistent with the last few years of relatively modest budget requests and builds upon the strong foundation created by the larger budget increases in FY'16 and FY'17 made possible by the new growth revenue from the University Station development. The School Department has managed its operating budget within Proposition 2 ½ without the need for an operational override since FY'08.

WPS Operating Budget Increases						
FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	Proposed FY'22
5.4%	6.0%	3.3%	3.4%	3.5%	3.6%	3.4%

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<sup>1</sup> Includes the incorporation of FY'20 Chapter 70 education state aid increase that was voted at Town Meeting.



## WHAT ARE THE CHANGES TO THE BUDGET - FY'21 TO FY'22?

The following chart outlines the progression from the FY'21 Budget to the FY'22 Recommended Budget. It shows how the budget is “built.” This year’s budget proposal involves a significant reallocation of positions based on our analysis of the district’s priorities and areas of student need.

Budget Request	FTE Net Change	FY'22 Proposed Budget Components
<b>FY'21 Budget</b>		\$48,347,500
Increase salaries for existing personnel (contractual) <sup>2</sup>		\$1,262,011
Faculty/Professional Position Additions	7.9 FTE	\$628,000
Faculty/Professional Position Reductions <sup>3</sup>	(8.8 FTE)	(\$734,500)
Support Staff Positions	4.9 FTE	\$146,000
Net increase to various non-salary accounts  Includes: <ul style="list-style-type: none"> <li>- Anticipated SPED out of district placements and 3% tuition increase</li> <li>- Increase in SPED contracted services</li> <li>- Escalation in SPED and Regular transportation costs, increase of late bus service, and adjustment in transportation offsets</li> <li>- Increase in software subscriptions and project-based learning budget</li> <li>- Funds for PPE and sanitizing needs</li> </ul>		\$363,577
<b>Total Change</b>	<b>4.0 FTE</b>	<b>\$1,665,088</b>
<b>FY'22 Superintendent’s Recommended Budget</b>		<b>\$50,012,588</b>

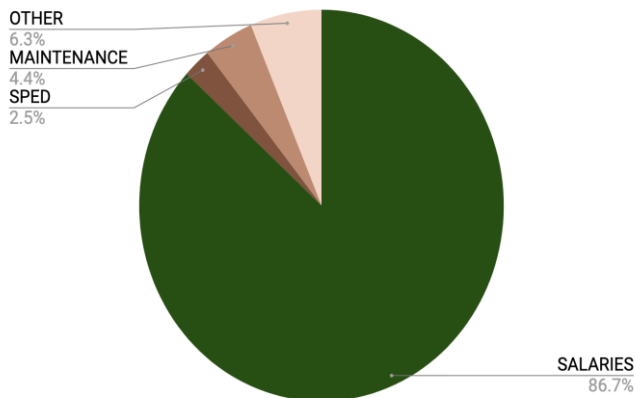
<sup>2</sup> Includes the incorporation of 4.0 FTE ABA Tutors added during FY'21 to support students’ Individualized Education Plans (IEPs) in FY 2020-2021.

<sup>3</sup> The Superintendent’s proposed budget to School Committee originally reflected 9.0FTE reductions, but after discussion a 0.2FTE Security Director position was retained.

## MAJOR BUDGET CATEGORIES

Category	FY'21 Budget	FY'22 Budget	Incremental Change (\$)	Incremental Change (%)
Total salaries	\$42,089,348	\$43,391,359	\$1,302,011	3.1%
Non-Salary				
Special Education	\$1,043,457	\$1,242,828	\$199,371	19.1% <sup>4</sup>
Utilities	\$1,207,000	\$1,200,000	(\$7,000)	(0.6%)
Operations & Maintenance	\$993,335	\$1,020,335	\$27,000	2.7%
All other	\$3,014,360	\$3,158,066	\$143,706	4.8%
<b>TOTAL</b>	<b>\$48,347,500</b>	<b>\$50,012,588</b>	<b>\$1,665,088</b>	<b>3.4%</b>

## SCHOOL BUDGETS ARE LARGELY ABOUT PEOPLE



85% of the District's employees belong to one of five bargaining units and are subject to collective bargaining agreements:

- Teachers
- Custodians
- Administrative Assistants
- Instructional Assistants
- Food Service

10% of staff are non-bargaining (e.g.. OTs, ABA Tutors, Literacy Paras, PTs, Tech Support, building-based substitutes, etc.)

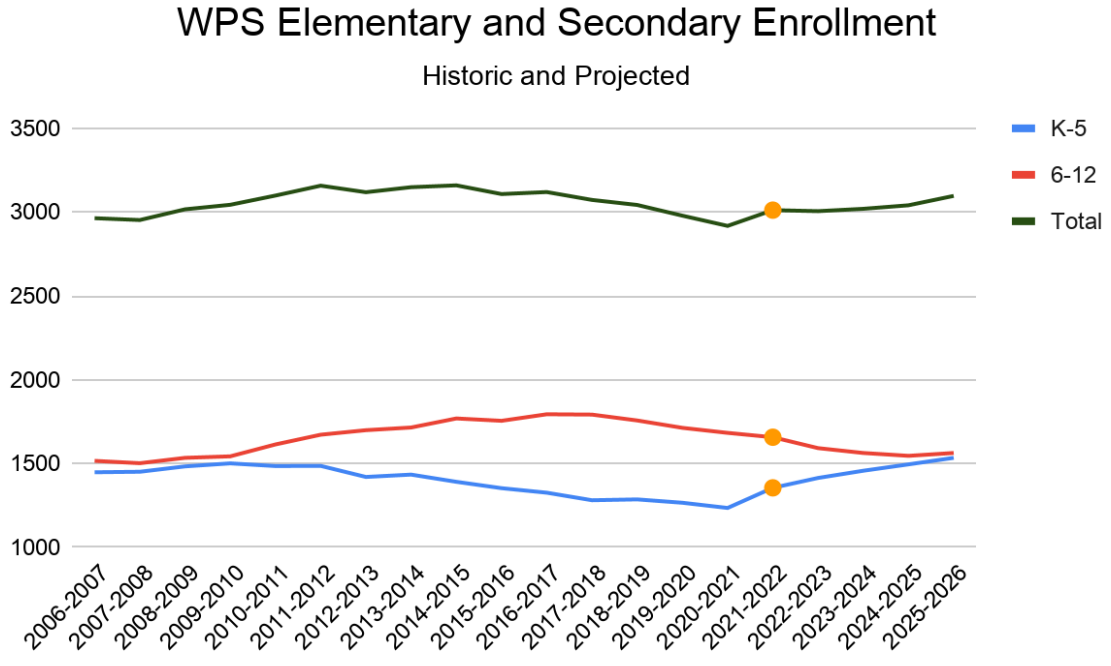
5% of staff are on individual contracts (e.g. school administrators, building use coordinator, METCO academic advisor, etc.)

<sup>4</sup> Increase driven by: 1) An \$85K investment in contracted services, addressing short-term student needs; and 2) An increase of 3% in special education tuition and transportation lines due to rates that are determined by the state and contractual increases.

# HOW DO ENROLLMENT TRENDS IMPACT THE PROPOSED FY'22 BUDGET?

**Enrollment Trends**

During the budget process we look at enrollment trends and make predictions not only for next year’s budget, but for the next several years, with a particular focus on how our student population is distributed across the levels:



As shown above, during the last several years, there have been shifts in the population of students at each level in the district. In recent budget cycles, we have reallocated and added staff to account for these shifts in enrollment. For several years, as enrollment increased at the middle school and high school, the District increased staff in those buildings. After the middle school enrollment peaked and began to decline, in FY’20 we were able to make incremental staffing reductions at Thurston.

The high school enrollment reached its crest in 2018-2019 and has started to decline. While we did not propose significant reductions in high school staff in the FY’21 budget, the District made the decision at the end of June to eliminate or reallocate 5.4 FTE teaching positions at the high school (as well as a more limited number of staff at other levels) as part of our budget strategy to reopen school in a different model and respond to a myriad of unanticipated costs resulting from the pandemic (e.g. the need to staff fully remote classrooms, very small class sizes in Kindergarten and grade 1 to enable in-person learning for our youngest students, etc.). As part of the FY’22 budget development, we analyzed the impact of those reductions on high school class size and program offerings and carefully considered the efficacy of restoring positions that we anticipate cutting again in the near-future, in light of the high school’s declining enrollment next year and beyond. We concluded that most of the cuts are sustainable given our enrollment numbers, recent trends in students’ elective choices, and when considered relative to other staffing priorities. The FY’22 budget memorializes those cuts. As articulated later in this document, those positions will be reallocated in the budget to address other staffing needs.

## HOW WILL THE DISTRICT CONTINUE TO PURSUE STRATEGIC PRIORITIES WHILE ALSO RECOVERING FROM THE PANDEMIC?

The Westwood Public Schools continue to pursue our core mission of preparing students for college, career, and civic life by providing a rich and challenging curriculum, high-quality instruction, and authentic educational experiences. The proposed FY'22 budget reflects not only a focus on recovery from the disruptions of the COVID-19 pandemic but also a return to strategic priorities that support the district's mission.

As in earlier budget proposals, most of the district's resources will be allocated to staffing. With nearly 600 employees, salaries comprise about 86% of the annual operating budget and many of the proposed increases represent the district's analysis of what it will take to maintain the same learning opportunities that students have experienced in previous years.

### **WPS Strategy for District Improvement Objectives**

*Meaningful Learning Experiences*

*Coherent, Connected Curriculum*

*Healthy and Supported School Community*

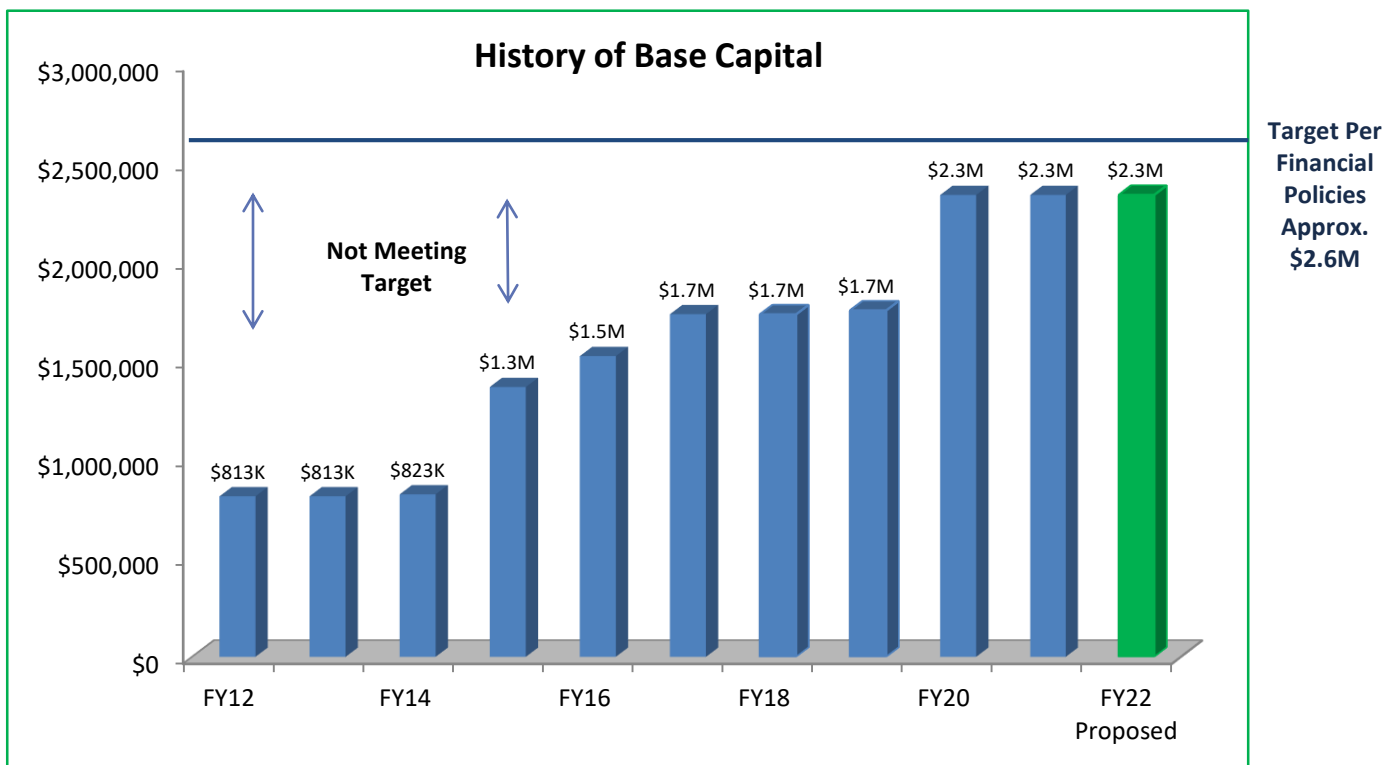
*Facilities for the Future*

The FY'22 proposal also supports improvement by continuing to set aside funding focused on curriculum, instruction and professional development. In the year ahead, for example, curriculum alignment funding will support the integration of student-led civics projects into our Social Studies curriculum as well as the implementation of recommendations from the district's Pre-K - 12 Wellness Review, and professional development funding will support ongoing training for Westwood teachers in culturally responsive and antiracist pedagogies and strategies for supporting SEL instruction.

# 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 \$2.6M.
  - 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.
- FY22 continues improvement in ongoing capital funding.



### Base Capital

- Article: Municipal Capital Improvements
  - \$1,304,650, funded with Free Cash
- Article: School Capital Improvements
  - \$1,017,000, funded with Free Cash

### Other Capital

- Article: Sewer Capital Improvements
  - \$70,000 funded with Sewer Retained Earnings
- Article: Other Capital – Ambulance
  - \$435,000 funded with Ambulance Revenue

# Capital Funding

## Capital Budget – Other Capital Article

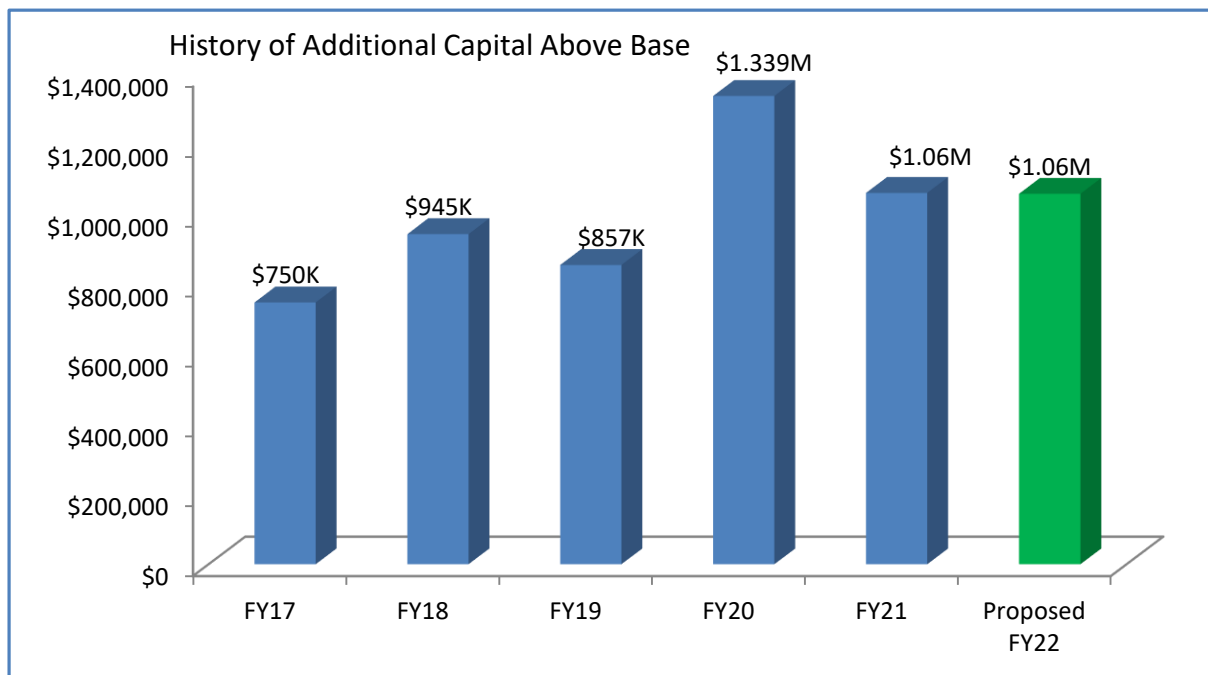
- Since FY17, the Town Meeting has approved an “additional” capital budget article beyond the main base articles.
- Effort to fund:
  - Capital that has been deferred by years of not meeting financial goal
  - Larger items that do not easily fit within base capital budget articles:

### Prior Years

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

### Prior Years

- COA and Thurston HVAC Project
- Security Projects
- Town Hall Repairs



- Other Capital Articles for FY22 of \$1.06M are funded meals/hotels tax.
- FY22 current proposed includes Town and School projects and Town wide recreation projects.
- FY22: Other Capital Improvements
  - Town Projects, \$1.06M Funded with Meals/Hotels Tax
    - Turf Field Replacement (H.S. multipurpose practice field) \$750,000
    - Pool – Deck Surfacing Replacement \$200,000
    - Pool – Drainage and Refurbishment \$110,000

## FY22 Capital Requests – Municipal Article

Equipment/Project	Requesting Department	Cost	Funding Source
Wheelchair Accessible Van	Council on Aging	\$90,000	Free Cash
One Ton Dump Truck With Plow	DPW	\$75,000	Free Cash
Fire Engines (2) (Lease payments Year 5 of 5)	Fire	\$226,400	Free Cash
Fire Turnout Gear	Fire	\$45,000	Free Cash
Fire Radio Upgrade and Replacement	Fire	\$32,500	Free Cash
End User Technology – All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End User Technology	Library	\$12,500	Free Cash
Automated Materials Handler upgrade	Library	\$32,000	Free Cash
Police Vehicles	Police	\$194,750	Free Cash
Police Equipment	Police	\$55,000	Free Cash
Police, Fire and EMS Radio Infrastructure	Police	\$76,500	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Carby Municipal Building – Flooring/Maintenance	DPW	\$40,000	Free Cash
Building Management Controls System	DPW	\$50,000	Free Cash
Building Maintenance and Improvement (Year 4 of 5)	Housing Authority	\$150,000	Free Cash
	<b>Total</b>	<b>\$1,304,650</b>	

## FY22 Capital Requests – School Article

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	School	\$130,000	Free Cash
Roofing	School	\$100,000	Free Cash
Facilities Improvements	School	\$400,000	Free Cash
Furniture, Fixtures, and Equipment	School	\$100,000	Free Cash
HVAC	School	\$217,000	Free Cash
Copiers	School	\$20,000	Free Cash
Vehicles	School	\$50,000	Free Cash
	<b>Total</b>	<b>\$1,017,000</b>	

## FY22 Capital Requests – Other Funding

### Other Capital – Funded with Specific Revenue Sources

Equipment/Project	Requesting Department	Cost	Funding Source
Self –Contained Breathing Apparatus	Fire	\$37,500	Ambulance Receipts
Ambulance	Fire	\$387,500	Ambulance Receipts
Rescue Equipment	Fire	\$10,000	Ambulance Receipts
Stormwater Compliance	Sewer	\$70,000	Sewer Retained Earning
	<b>Total</b>	<b>\$505,000</b>	

### Other Capital – Funded With Meals/Hotels Revenue

Equipment/Project	Requesting Department	Cost	Funding Source
Turf Field Replacement (H.S. Multipurpose field)	DPW	\$750,000	Meals/Hotels Tax
Pool Deck Surfacing Replacement	Recreation	\$200,000	Meals/Hotels Tax
Pool Drainage and Refurbishment	Recreation	\$110,000	Meals/Hotels Tax
	<b>Total</b>	<b>\$1,060,000</b>	



## Article – Sewer Capital Borrowing

- This article requests \$500K to continue work to inspect and repair the sewer system.
- The funding is through the Massachusetts Water Resources Authority (MWRA)
  - 75% Grant
  - 25% Loan

### Article Language

To see if the Town will appropriate Five Hundred Thousand Dollars (\$500,000) to pay costs of engineering and construction services related to the development of plans and specifications for the reduction of infiltration and inflow into the Town's wastewater collection system, and for the payment of all costs incidental and related thereto, and to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereon.

This project will be part of the MWRA grant program. Of the \$500,000 , 75% will be funded from the MWRA grant program and 25% will be funded from the MWRA 10-year interest free loan.

***As this is a Borrowing Article, the Fincom motion would need to be:***

The Finance and Warrant Commission Recommends:

That the Town appropriates \$500,000 to pay costs of engineering and undertaking infiltration and inflow improvements to the Town's wastewater collection system, and for the payment of 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 said amount under and pursuant to G.L. c. 44, §7(1), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. All, or any portion of this amount may be borrowed or otherwise obtained through the Massachusetts Water Resources Authority's Infiltration and Inflow Local Financial Assistance Program, and the amount authorized to be borrowed by this vote shall be reduced to the extent of any grants received by the Town from the Massachusetts Water Resources Authority on account of this project.

## Article – Elementary Schools Bridge Funding Project

Article would authorize \$1.46M borrowing for School Building Committee to continue work on Hanlon/Deerfield School Project

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the School Building Committee to pay costs of design development and related activities associated with the construction of a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, which school facility shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”). The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Or to take any other action relative thereto.

***As this is a Borrowing Article, the Fincom motion would need to be:***

The Finance and Warrant Commission Recommends:

That the Town appropriates the amount of One Million Four Hundred Sixty Thousand Dollars (\$1,460,000) for the purpose of paying costs of design development and related activities associated with the construction of a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, including the payment of all costs incidental or related thereto (the “Project”), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children for at least 50 years, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority (“MSBA”), said amount to be expended under the direction of the School Building Committee. To meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under M.G.L. Chapter 44, or pursuant to any other enabling authority. The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town; and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the Town and the MSBA. 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 G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

## Article – Additional Capital - Equipment Borrowing Article

- This article seeks to authorize borrowing for two important pieces of equipment for the DPW and Fire Department

Item	Amount	Funding Source
DPW – Roadside Sweeper	\$250,000	Bond
Fire Multipurpose Vehicle	\$400,000	Bond
Total	<u>\$650,000</u>	

### Article Language

To see if the Town will vote to appropriate a sum of money to pay for the cost of purchasing a DPW Roadside Sweeper Truck and a Fire Multipurpose Vehicle, 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.

Motion

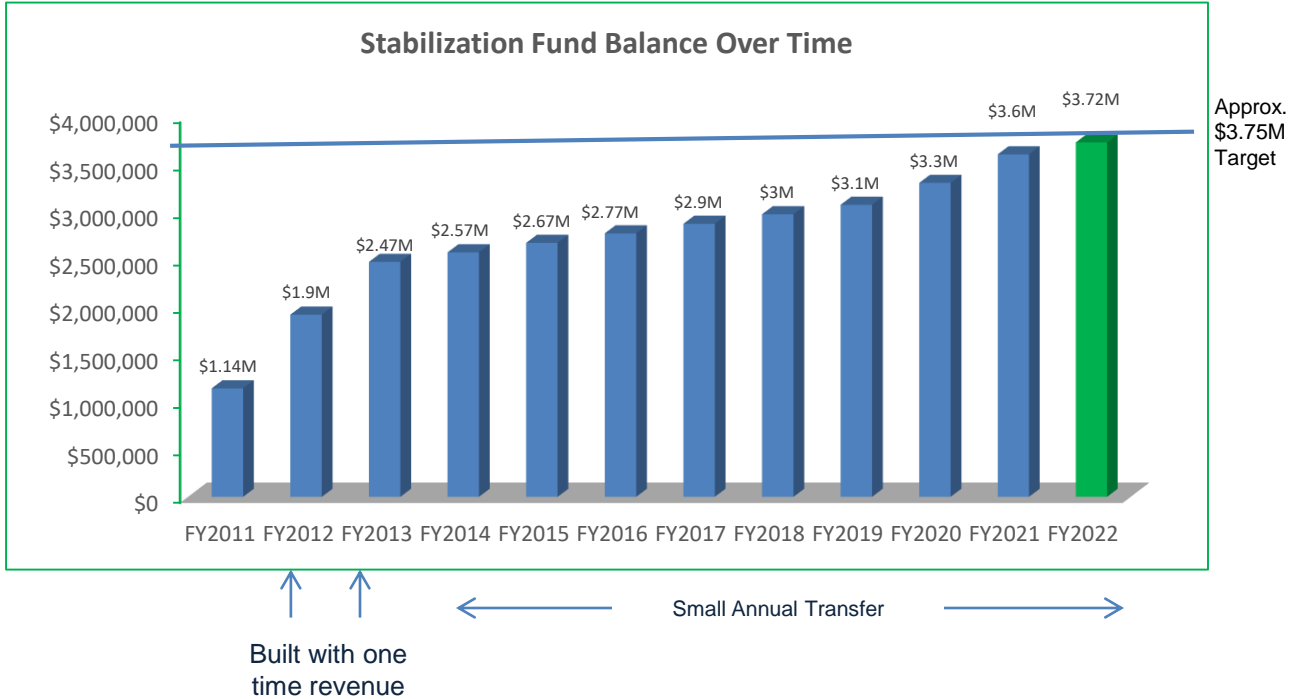
***As this is a Borrowing Article, the Fincom motion would need to be:***

The Finance and Warrant Commission Recommends:

That the Town appropriates \$650,000 to pay for the cost of purchasing a DPW Roadside Sweeper Truck and a Fire Multipurpose Vehicle 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 \$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.

# Stabilization Fund

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

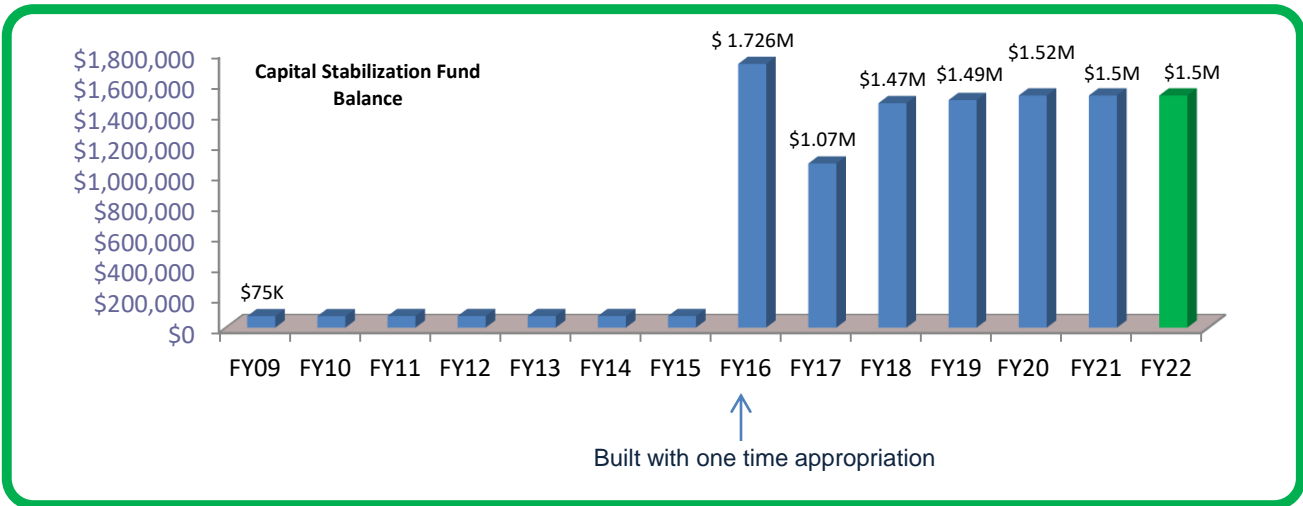


Stabilization Fund							
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Proposed FY22
<b>Annual Appropriation</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$125,000	\$125,000
<b>One Time Additional Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- The FY22 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	FY2021	Proposed FY22
Annual Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One Time Appropriation	\$1,650,000	\$0	\$397,000	\$0	\$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.

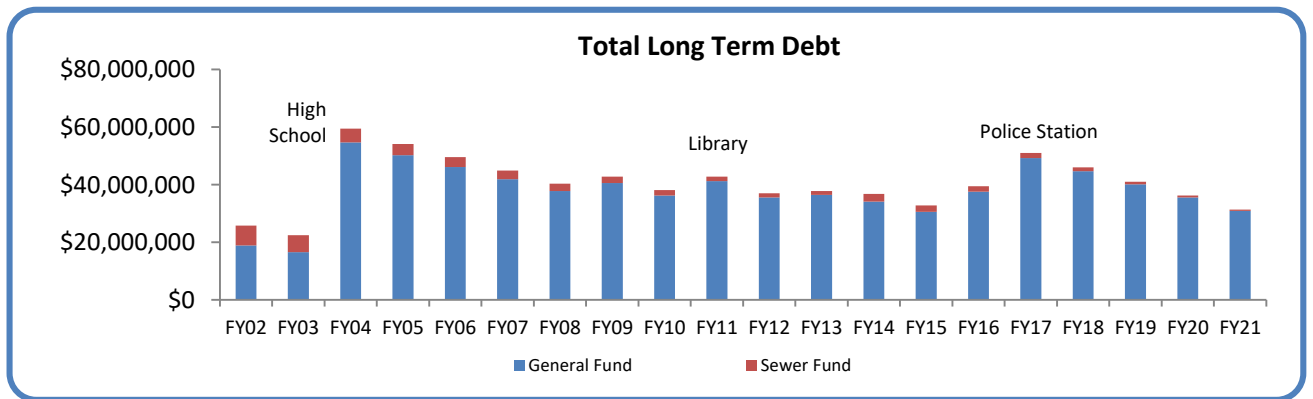
## Credit Rating

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 March 2021, in conjunction with the sale of a \$7.7M bond. Current Credit Ratings:

AAA Standard & Poor’s (2021)  
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	FY16	FY17	FY18	FY19	FY20	FY21
General Fund	37,525,000	49,355,000	44,710,000	40,120,000	35,545,000	30,990,000
Sewer Fund	2,122,060	1,680,000	1,274,700	868,600	666,800	465,000
Total	39,647,060	51,035,000	45,984,700	40,988,600	36,211,800	31,455,000

# Debt Management

## Town Debt – Utilized Favorable Borrowing Climate

### Favorable Borrowing Climate

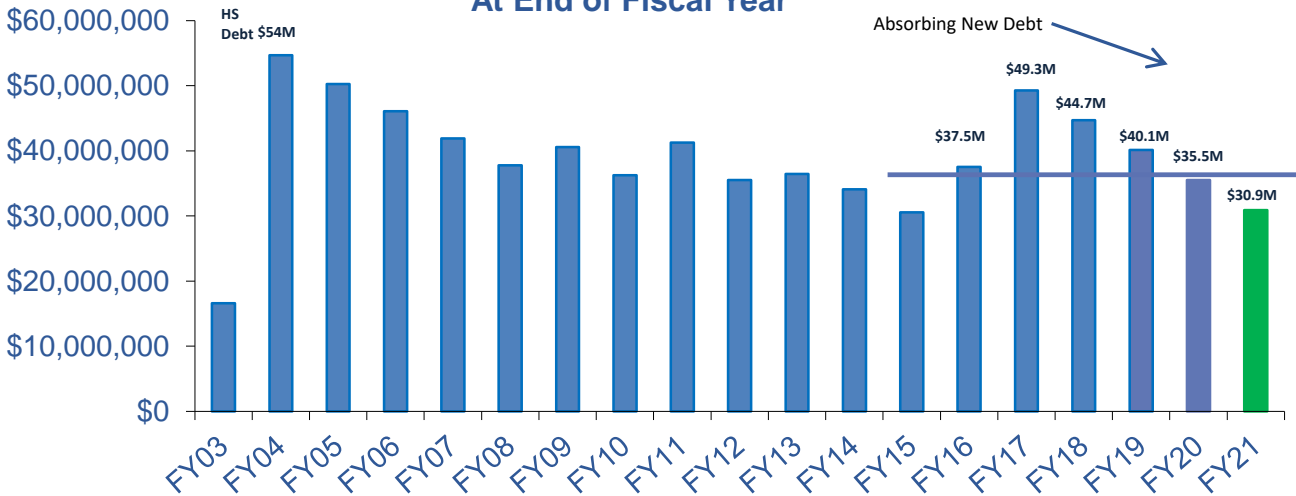
- Very strong credit ratings.
  - Standard & Poor’s AAA.
  - Moody’s AA1
- Excellent interest rate environment.
- Portion of recent bond sales replaced debt dropping off
  - Next debt drop off 2023.

### 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 Initial Phase	ATM 2018	\$ 1,750,000
Redevelop Islington/Wentworth Library	ATM 2018	\$ 3,500,000
Sidewalk Improvements Route 109	ATM 2019	\$ 900,000
DPW Equipment	ATM 2020	\$ 325,000
Road Improvement Bond	ATM 2020	\$ 4,650,000
Total		\$ 11,125,000

**General Fund Total Long Term Debt  
At End of Fiscal Year**



# Long Term Debt Outstanding

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-21
Outside of Prop 2 1/2					
High School Project	1.63	5/2012	06/01/2023	\$39,262,300	\$3,540,000
Library Construction	3.37	3/10/11	03/10/2031	\$9,300,000	\$4,650,000
Within Prop 2 1/2					
High School Completion	3.48	8/01/08	02/01/2023	\$1,950,000	\$260,000
Middle Sch Modular Construction	3.79	6/15/09	06/15/2029	\$3,500,000	\$1,400,000
School Roof	1.43	12/20/12	06/01/2022	\$935,000	\$89,000
DPW Roads/Equipment	1.43	12/20/12	06/01/2022	\$3,700,000	\$366,000
DPW Roads/Equipment	1.62	05/15/14	05/15/2024	\$1,400,000	\$420,000
Design Fire Station	2.66	9/1/2015	09/01/2035	\$850,000	\$637,500
Construct Fire Station	2.66	9/1/2015	09/01/2035	\$8,650,000	\$6,487,500
LED Lights Upgrade	2.66	9/1/2015	09/01/2025	\$500,000	\$250,000
Cemetery Expansion	2.66	9/1/2015	09/01/2020	\$450,000	\$0
Deerfield Rd/Parking Imprvments	2.42	9/1/2016	06/30/2026	\$2,000,000	\$1,000,000
Land Purchase	2.42	9/1/2016	06/30/2026	\$890,000	\$440,000
Police Station Design	2.42	9/1/2016	06/30/2045	\$1,000,000	\$825,000
Police Station Construction	2.42	9/1/2016	06/30/2046	\$12,755,000	\$10,625,000
<b>Total General Fund</b>					<b>\$30,990,000</b>

### 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
DPW Equipment	ATM 2020	\$325,000
Road Improvement Project	ATM 2020	\$4,650,000
<b>Total</b>		<b>\$11,125,000</b>

Short term debt outstanding: \$3,150,000 one year Ban issued 6/2/2020.

### Long Term Sewer Fund Debt Outstanding

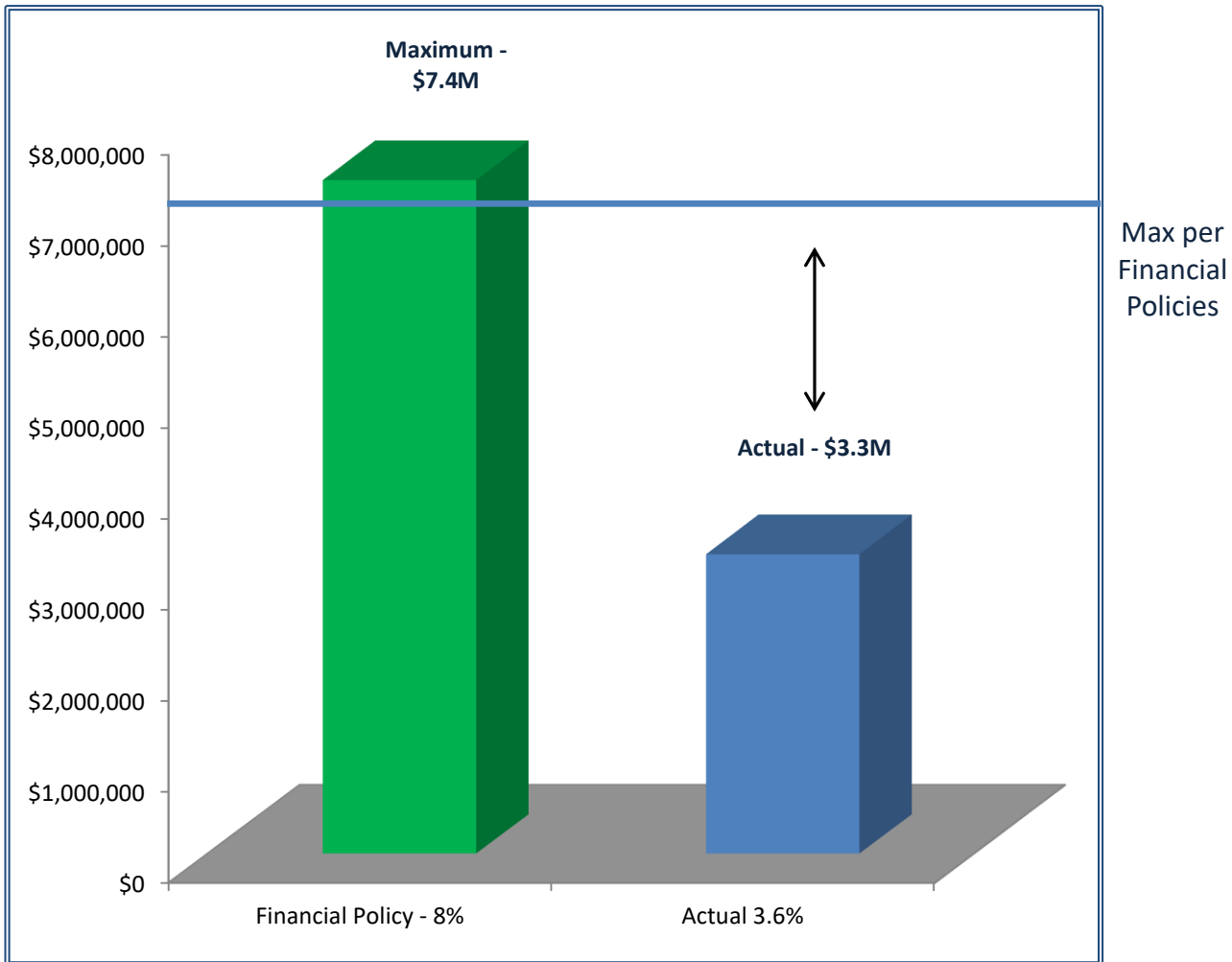
Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-21
MWRA - no interest loan	0.00	6/1/2016	6/2021	\$234,000	\$0
Sewer Bond	2.50	5/1/2014	6/2024	\$1,570,000	\$465,000
<b>Total Sewer Fund</b>					<b>\$465,000</b>



# Debt Level

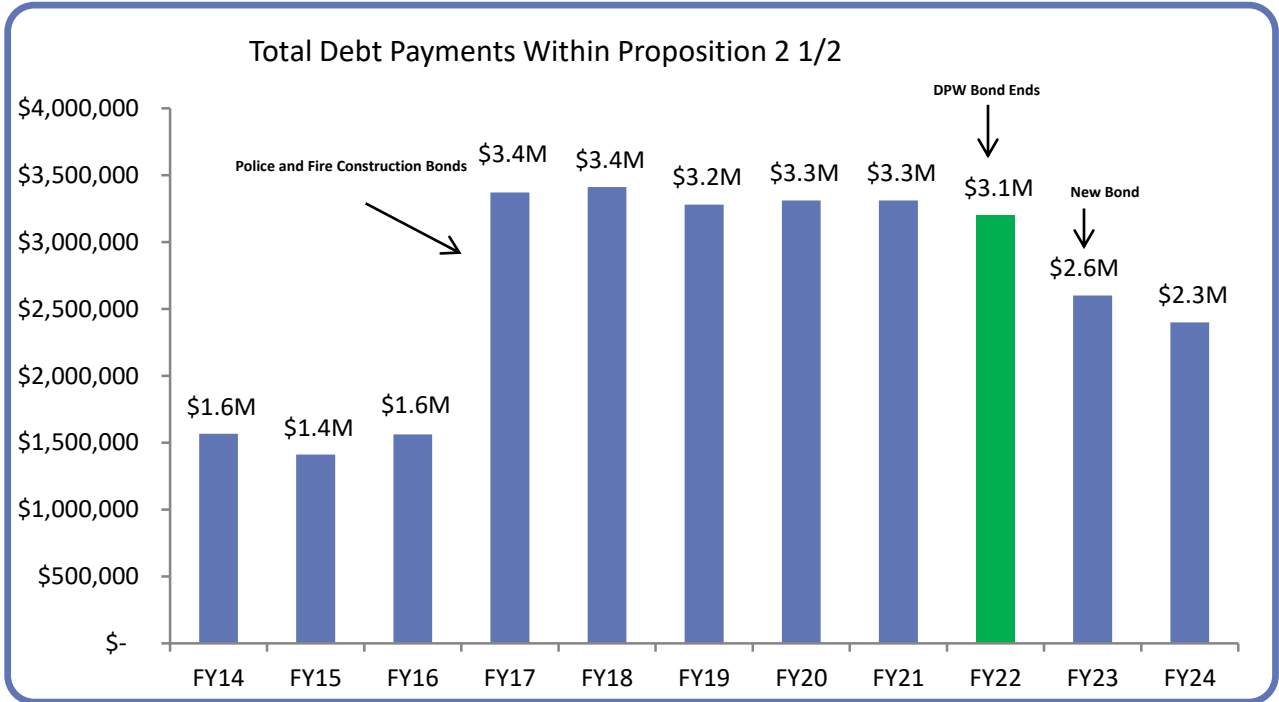
## Debt Level – Well Within Guidelines

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



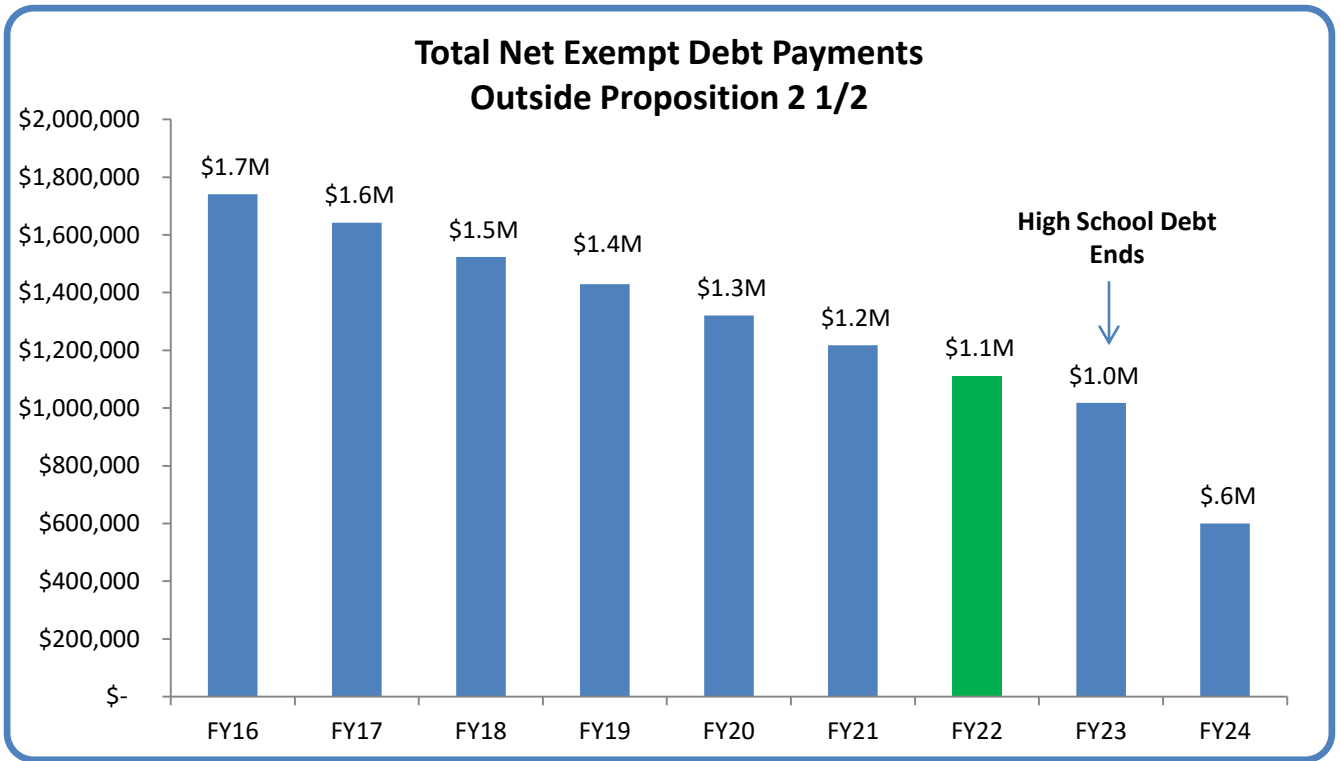
Debt is well within guidelines

# Non-Exempt Debt



## Debt 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.
  - This provides space for new \$4.65M road bond approved at 2020 Town Meeting 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.
- FY22: High School \$485K, Library \$626K.
- 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	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28-46	Total FY21-FY46	
<b>Principal and Interest for Current Long term Debt Outstanding</b>												
<b>Debt Outside of Proposition 2 1/2</b>												
HS Construct (Exempt)-Refi 3/12	5,360,000	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	698,663	675,413	656,813	638,213	624,263	609,150	592,875	575,438	558,000	2,046,000	\$6,300,750
<b>Debt Within Proposition 2 1/2</b>												
High School Field 8/08	0	0										
High School Completion 8/08	390,000	156,390	151,190	145,990	140,660	135,330	0					\$421,980
Middle School Modulares 6/09	1,575,000	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	166,500	162,000	159,000	154,500	0						\$313,500
School Roof 12/12	183,000	104,190	101,370	99,490	91,670	0						\$191,160
DPW Equipment 12/12	92,000	51,060	49,680	48,760	47,380	0						\$96,140
DPW Drainage 12/12	40,000	27,450	26,700	21,200	20,600	0						\$41,800
DPW Equipment 12/12	300,000	166,500	162,000	159,000	154,500	0						\$313,500
DPW Roads 5/14	120,000	33,675	33,075	32,475	31,875	31,275	30,675	0				\$126,300
DPW Drainage 5/14	240,000	67,350	66,150	64,950	63,750	62,550	61,350	0				\$252,600
DPW Equipment 5/14	200,000	56,125	55,125	54,125	53,125	52,125	51,125	0				\$210,500
Fire Station Design 8/15	680,000	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	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	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	101,250	96,750	92,250	0							\$92,250
Deerfield Rd/Parking 8/16	1,200,000	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	118,400	114,800	111,200	107,600	104,000	100,400	91,800	88,400	0		\$608,400
Police Design 8/16	860,000	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	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		122,500	214,300		304,482	304,482	304,482	304,482	304,482	304,482	2,143,020	\$4,184,214
<b>Total General Fund Debt</b>	<b>35,545,000</b>	<b>6,137,978</b>	<b>6,056,779</b>	<b>5,949,779</b>	<b>5,749,330</b>	<b>5,111,800</b>	<b>3,087,657</b>	<b>2,859,981</b>	<b>2,779,494</b>	<b>2,370,976</b>	<b>20,533,620</b>	<b>48,442,637</b>
<b>Total Non - Exempt Debt</b>	<b>25,070,000</b>											
<b>Non - Exempt Debt Payments</b>	<b>3,281,115</b>	<b>3,312,167</b>	<b>3,312,167</b>	<b>3,219,917</b>	<b>2,679,887</b>	<b>2,478,507</b>	<b>2,267,106</b>	<b>2,204,056</b>	<b>1,812,976</b>	<b>18,487,620</b>	<b>\$36,462,237</b>	
<b>Change in non- Exempt Debt</b>	<b>(130,975)</b>	<b>31,052</b>	<b>0</b>	<b>(92,250)</b>	<b>(540,030)</b>	<b>(201,380)</b>	<b>(211,401)</b>	<b>(63,050)</b>	<b>(391,080)</b>			
<b>Total Exempt Debt</b>	<b>10,475,000</b>											
<b>Total Exempt Debt Payments</b>	<b>2,856,863</b>	<b>2,744,613</b>	<b>2,637,613</b>	<b>2,529,413</b>	<b>2,431,913</b>	<b>609,150</b>	<b>592,875</b>	<b>575,438</b>	<b>558,000</b>	<b>2,046,000</b>	<b>\$11,980,400</b>	
<b>Change in Gross Exempt Debt</b>	<b>(97,188)</b>	<b>(112,250)</b>	<b>(107,000)</b>	<b>(108,200)</b>	<b>(97,500)</b>	<b>(1,822,763)</b>	<b>(16,275)</b>	<b>(17,438)</b>	<b>(17,438)</b>			
<b>State Reimbursement Being Received - for School Projects - all project audits completed</b>												
High School Project - FY06 - FY23	1,401,276	1,401,276	1,401,276	1,401,276	1,401,276	0						\$4,208,828
High School Bond Premium	10,912	8,690	6,468	4,197	2,098	0						\$12,763
Library Bond Premium	15,170	13,661	12,453	11,246	10,340	9,359	8,302	7,170	6,088	12,076		\$76,984
Total State/Bond Premium Annual payments	<b>1,427,358</b>	<b>1,423,627</b>	<b>1,420,197</b>	<b>1,416,719</b>	<b>1,413,714</b>	<b>9,359</b>	<b>8,302</b>	<b>7,170</b>	<b>6,038</b>	<b>12,076</b>		<b>4,293,575</b>
<b>Net annual Exempt Debt</b>	<b>1,429,505</b>	<b>1,320,986</b>	<b>1,217,416</b>	<b>1,112,694</b>	<b>1,018,199</b>	<b>599,791</b>	<b>584,573</b>	<b>568,268</b>	<b>551,962</b>	<b>2,033,924</b>	<b>7,686,825</b>	
<b>Change in annual Exempt Debt</b>	<b>(94,186)</b>	<b>(108,519)</b>	<b>(103,570)</b>	<b>(104,722)</b>	<b>(94,495)</b>	<b>(418,408)</b>	<b>(15,218)</b>	<b>(16,306)</b>	<b>(16,306)</b>			

# Sewer Total Principal and Interest Payments

	Outstanding as of 30-Jun-21	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Total
<b>Principal and Interest payments for current Sewer Debt Outstanding</b>									
	Balance								<b>Total FY21-24</b>
Sewer - MWPAT 11/98	0	145,735	151,207	0	0	0	0	0	\$0
MWRA no interest loans - 2016	0	46,800	46,800	46,800	46,800	0	0	0	\$46,800
Sewer - \$1.5m bond 5/14 (ends 2024)	465,000	182,188	173,988	170,888	167,788	164,688	161,588	158,488	\$652,550
<b>Total Sewer Debt</b>	<b>465,000</b>	<b>374,723</b>	<b>371,995</b>	<b>217,688</b>	<b>214,588</b>	<b>164,688</b>	<b>161,588</b>	<b>158,488</b>	<b>699,350</b>
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
<b>Total</b>	<b>\$36.1M</b>

## 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 per year. The Town has continued appropriations each year per this plan.
- The FY21 appropriation was \$1.465M, and the planned appropriation for FY22 is \$1.490M.

### Benefits/Expense

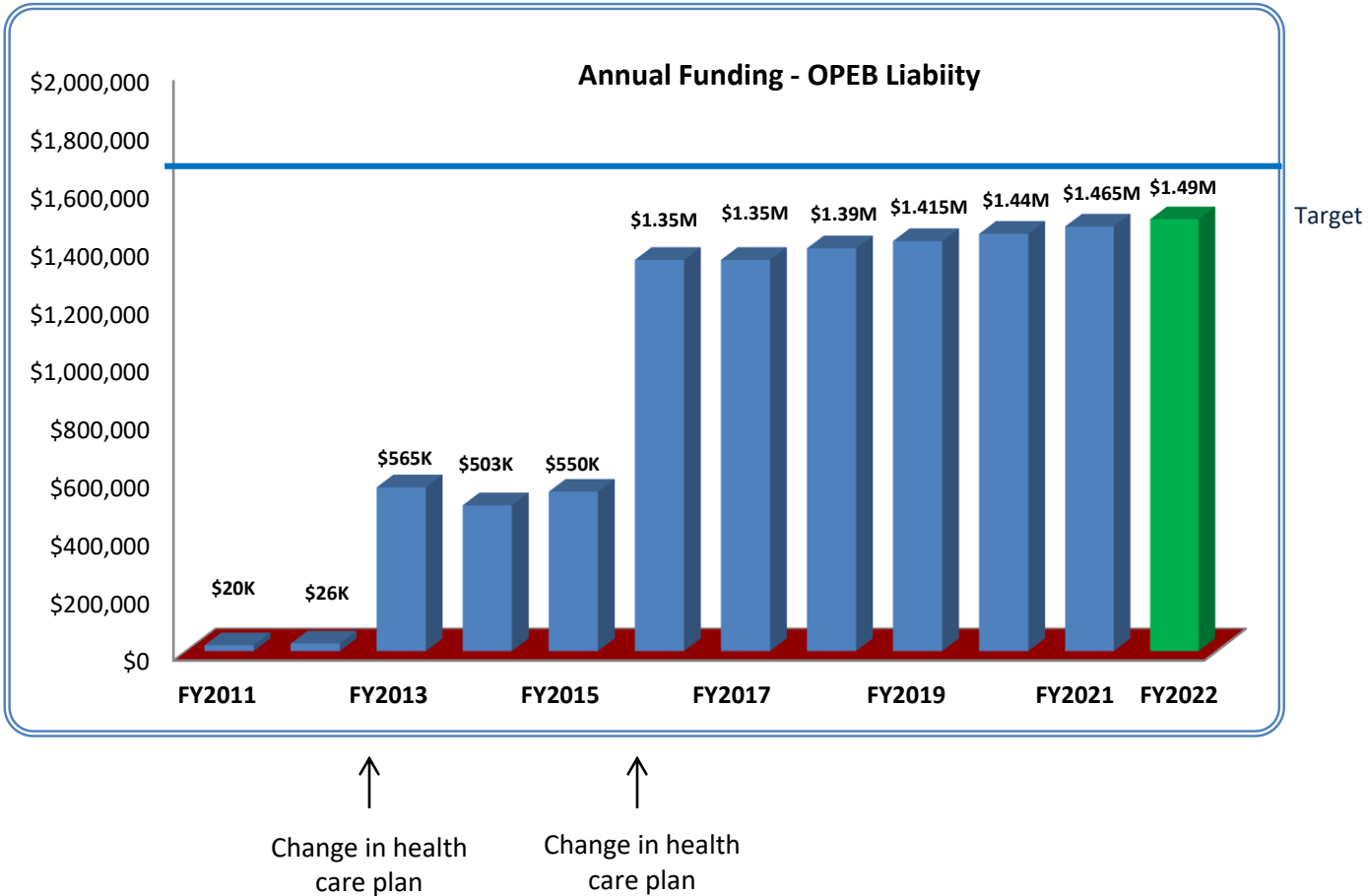
- The liability has also been addressed by making changes on the benefit/expense side.
- In FY14, the Selectmen eliminated the 50% Medicare B premium payment for all new retirees as of 7/1/2014. This action reduced the full liability by 10% or \$5M and reduces the annual funding requirement by \$400K 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 \$14.04M as of 2/21.

# OPEB Liability – FY22 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 FY22 funding will be \$1,490,000.



- On target with funding plan of \$25K additional each year.
- The current balance in the OPEB trust fund account as of 2/21 is \$14.04M.



# Pension System

## Teachers:

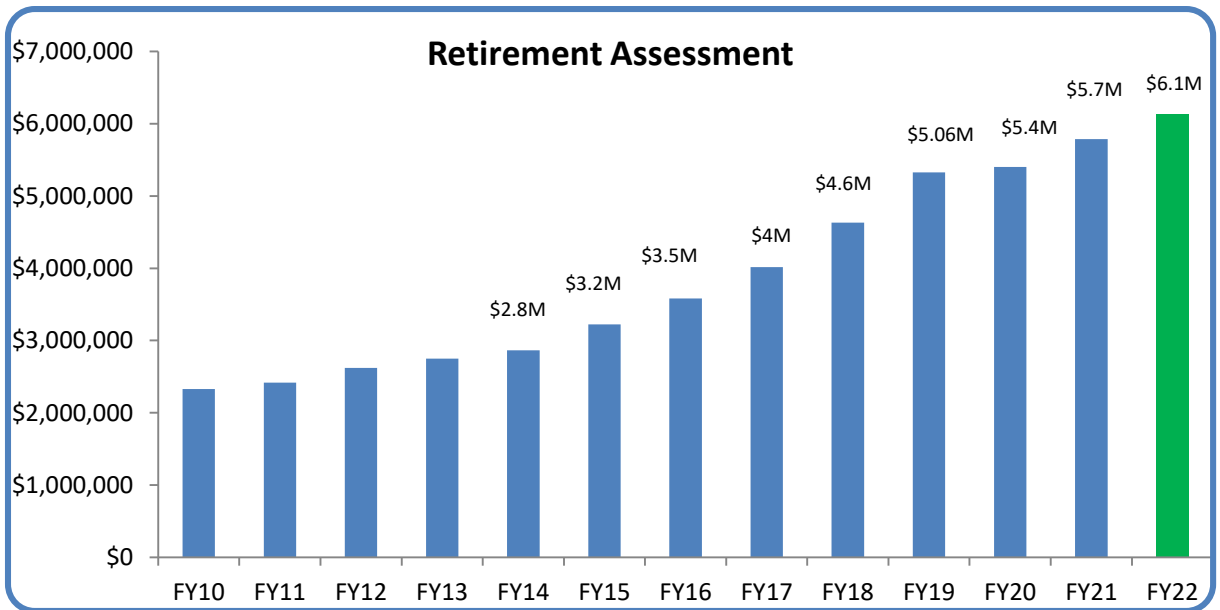
- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB.

	FY15	FY16	FY17	FY18	FY19	FY20
Westwood Assessment	\$4.4M	\$6.78M	\$9.3M	\$9.952M	\$9.936M	\$12.7M

## 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 63.5%.
- Westwood is approximately 7% of overall Norfolk system.
- The FY22 assessment is \$6,127,415



- 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	\$14,689,131
Insurance/Reserve Accounts/Other Shared Costs	\$2,924,050
Total FY21	\$17,613,181

### Employee Benefit Costs

	FY21	FY22	\$ Change	% Change
School	\$8,179,134	\$8,613,196	\$434,062	5.3%
Municipal	\$6,509,997	\$6,860,774	\$350,777	5.4%
Total	\$14,689,131	\$15,473,970	\$784,839	5.3%

### Employee Benefit Cost



This increase in benefit costs includes:

- FY22 Pension Assessment of \$6.1M, an increase of 5.9% or \$400K .
- FY22 Health Insurance budget of \$6.8M, an increase of 5% or \$325K.

	FY21	FY22	\$ Change	% Change
Fixed Costs	\$17,613,181	\$18,547,084	\$933,903	5.3%

The total FY22 Fixed costs budget is \$18,547,084 an increase of \$933,903 or 5.3% over FY21.

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

# Financial Policies Status Update September 2020

	Target	Actual	Comments	Target Status	Comparison to Previous Year
<b>B. 2. Operating Reserve Fund</b> – shall be .5% of total general fund operating budget, net of debt service. Per new policy.	\$437,289 .5%	FY21 Budget \$405,000	At approximate target. \$405,000 is a comfortable budget, but could increase to \$425K in FY22. Reserve fund not used in FY20.	✓	Continue to Meet Target
<b>B. 3. Free Cash</b> – shall maintain at 4% of general fund operating budget, net of debt service.	\$3,498,313 4%	\$6,124,816 7%	Actual is at goal. Full amount <u>before</u> use of any free cash. This allows us to utilize standard free cash amount for FY22 budget and still meet target. FY20 unused was \$2.7M which is below target.	X	Continued Improvement
<b>D. 3. Reserve accounts</b> – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$3,718,126  Total 8% or \$7,436,252	Stabilization 3.9% \$3,596,518  Total 10.5% or \$9,721,334	Stabilization approximately \$121K short of target.  Total is over target. This would be <u>before</u> use of free cash. Allows for standard use of free cash, and then remain at target.	✓	Stable On Track With Target
<b>D.4 Annual OPEB appropriation</b> – the Town will appropriate no less than \$550,000 per year to the OPEB Liability Trust Fund.	Minimum \$550,000	\$1,465,000	FY21 budget includes \$1,465,000 appropriation. Above minimum target and on track with required funding.	✓	Continued Improvement Minimum Target Could be Increased
<b>E. 4. General fund nonexempt debt</b> service should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$7,436,252	3.6% \$3,312,167	Target is met. Non exempt debt service is below maximum target.	✓	Continue to Meet Target
<b>E. 4. Total General fund exempt and nonexempt debt</b> should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$11,154,378	6.4% \$5,949,779	Target is met. Total debt is well below target. There is already approved, but not yet issued debt of \$11.1M	✓	Continue to Meet Target
<b>F. 5. Investment in capital stock</b> – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$2,623,735 3%	\$2,321,000 2.7%	Actual is approximately \$300K short of target. Actual at 89% of target. Base capital has been increased incrementally from \$823K to \$2.33M. In each of the last 5 years, there have been appropriations of an additional \$700-\$1.3M of capital <u>above</u> the base.	Close to Target	Continued Improvement and Additional Capital
<b>G. 5. Maintain sewer retained earnings</b> – will maintain 10% of sewer fund revenues.	\$561,446 10%	\$3,849,515 68%	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 2020

Other Policies	Comments	Target Status	Comparison to Previous Year
<b>B.1. General Fund</b> – Annual budget should be prepared covering operating expenditures with current operating revenue, not non-recurring revenue sources.	No Free Cash used for operating budget.	✓	Target has been met consistently
<b>D.3. Reserves</b> – Town will strive to make annual appropriation to the Stabilization Fund	<p>\$125,000 appropriation to stabilization reserve at 2020 Annual Town Meeting, funded by free cash. Will continue in FY22 budget plan.</p> <p>Current balance in stabilization account is \$3.59M</p>	✓	Target has been met consistently
<b>D.4. OPEB</b> – Town will strive to move towards fully funding ARC (Annual Required Contribution).	<p>\$1,465,000 appropriated to OPEB reserve at 2020 Annual Town Meeting, within budget funds. This is currently on target with required annual payment (ARC).</p> <p>OPEB trust account now has a balance of \$12.3M.</p>	✓	Greatly Improved On Target with ARC from Current Valuation
<b>F.2. Capital Planning</b> – Town will develop a multi-year plan for capital improvements.	Produced 5-year Capital Improvement Plan document; will continue to improve document and produce on an annual basis.	✓	Same

# 2021 ANNUAL TOWN MEETING

## NOTES....

***DON'T FORGET TO BRING YOUR BOOK TO TOWN MEETING!***

*Due to COVID restrictions, previously recorded Town Meeting Presentations can be found on Westwood Media Center's YouTube page. These presentations will also air on our cable stations.*

<https://www.youtube.com/c/WestwoodMediaCenterProgramming>

### **WANT TO STAY INFORMED ON TOWN EVENTS?**

*Scan the QR code below with your smartphone/tablet camera, and you will be directed to the town's notification page. Residents can sign up to receive ALERT Westwood notifications; or to receive the monthly Westwood WIRE (town's e-newsletter), or to view the town's social media links.*

