

# AGENDA

**FINANCE AND WARRANT COMMISSION  
FEBRUARY BUDGET MEETING  
Tuesday, February 08, 2022  
REMOTE MEETING - Zoom Webinar  
6:00 P.M.**

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Pursuant to Chapter 20 of the Acts of 2021, On June 16, 2021, Governor Baker signed into law an Act Extending Certain COVID-19 Measures Adopted during the State of Emergency. This Act includes an extension, until April 1, 2022, of the remote meeting provisions of his March 12, 2020, Executive Order. This meeting will be conducted via remote means. Members of the public who wish to access the meeting may do so by using the Webinar link below. Every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, for reasons of economic hardship and despite best efforts, we will post on the Town website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

The meeting will be live streamed by Westwood Media Center and the public can view the meeting there. Our government channels will be broadcasting the meeting on Comcast channel 12 and Verizon channel 42.

The public is encouraged to watch our meeting via Westwood Media Center live stream and join via Zoom webinar as instructed below. The public will be allowed to make comments, if they wish to do so, during the portions of the meeting designated for public comment.

Please click the WMC link to join the webinar: <https://youtu.be/YkJyUErpuDM>

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## JOIN ZOOM MEETING:

You are invited to a Zoom webinar.

When: Feb 8, 2022 06:00 PM Eastern Time (US and Canada)

Topic: Finance and Warrant Commission

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82474136811?pwd=bm81YzZpRTVmcE5uY1lwQ2x5UFdxZz09>

Passcode: 718885

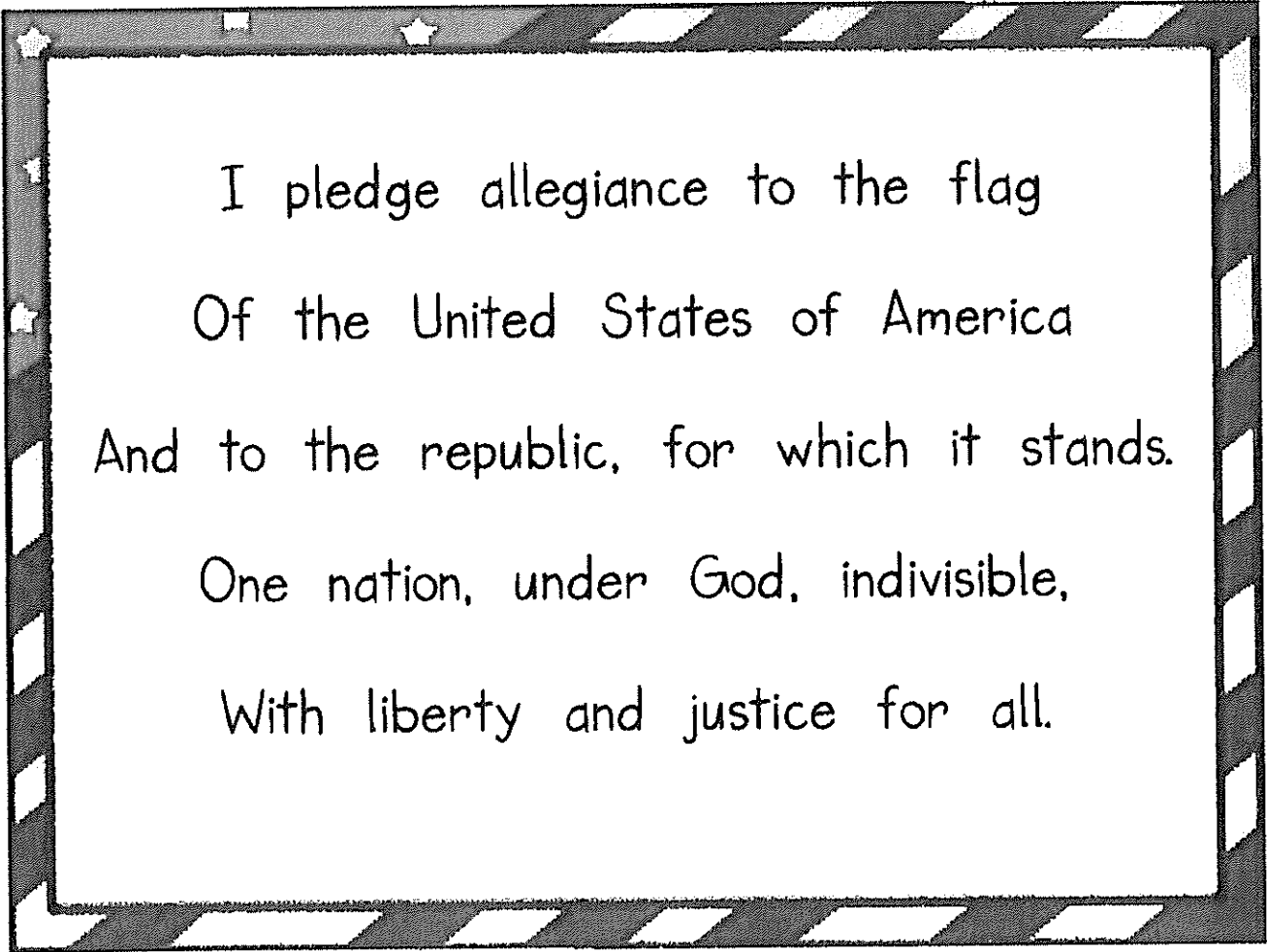
Or Telephone:

833 548 0282 (Toll Free) or 877 853 5257 (Toll Free) or 888 475 4499 (Toll Free) or 833 548 0276 (Toll Free)

Webinar ID: 824 7413 6811

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<b>Topic:</b>	<b>Responsible:</b>	<b>Time:</b>
Meeting Opening: - Call to Order. Grant Permission to Westwood Media Center to live stream and record the meeting. Ask if anyone else would like to record. <u>Chair:</u> Introductory Comments and Welcome to all participants including remote members, presenters and members of public and press. <b>Instructions for remote participation.</b>	Chair	10 Minutes
<b>Announce Members Remote Participation with Member Roll-Call.</b>	Jane	2 Minutes
Pledge of Allegiance.	All	
Update on Recent Select Board Meetings:	Chair	10 Minutes
Emily Parks – Superintendent – WPS, Lemma In-baptiste - Director of Business & Finance	WPS FY23 Budget Presentation	45 Minutes
MEMBER QUESTIONS/FEEDBACK:	Chair	10 Minutes
Pam Dukeman - Asst. Town Administrator/Finance Director, Chris Coleman - Town Administrator, Mike Walsh - Select Board Chair	Municipal FY23 Budget	30 Minutes
MEMBER QUESTIONS/FEEDBACK:	Chair	10 Minutes
Pam Dukeman – Asst. Town Administrator & Finance Director, Chris Coleman - Town Administrator, Mike Walsh - Select Board Chair	FY23 Comprehensive Town-wide Budget and Capital Budget Presentation	30 Minutes
MEMBER QUESTIONS/FEEDBACK:	Chair	10 Minutes
Questions from Public and Press	Chair/Jane	10 Minutes
Other: <ul style="list-style-type: none"> <li>• New Business – <b>Final Assignment of Articles - deadlines, process &amp; discussion</b></li> <li>• Old Business – <b>Approval of January Meetings Minutes,</b></li> <li>• Public and Press</li> <li>• Adjournment.</li> <li>• Adjournment - <b>with Member Roll-Call.</b></li> </ul>	All	15 Minutes



I pledge allegiance to the flag  
Of the United States of America  
And to the republic, for which it stands.  
One nation, under God, indivisible,  
With liberty and justice for all.

# **Westwood Public Schools**

## **FY'23 Proposed Budget**

Presentation to Fin Com

February 8, 2022

# Topics

FY'22 Context

Operating Budget

- FY'23 proposal
- Looking ahead to upcoming budget cycles

Capital Budget

Next Steps

# What has happened in FY'22?

# FY'22 Budget Highlights

## Special Education

- ❑ Tuition expenses are within budget
- ❑ Significantly expanded special education ESY summer programming
  - ❑ Recently received \$200K in grant funding that can be applied to this expense.
- ❑ Contractors filling vacancies in Student Services support positions caused by post-COVID job market disruption (-\$105K)
- ❑ Flexible-use American Rescue Plan Special Education Grants (+\$215K)
- ❑ **Balances in Special Education Reserve accounts not impacted**

## Covid Costs

- ❑ Tents, PPE, and nurses on WPS COVID Team (-\$160K)

# FY'22 Budget Highlights

## Grants

- ❑ METCO Expansion leads to dedicated additional funding (+\$250K)
  - ❑ Ongoing, annual increase to our grant
- ❑ Teacher Diversification Grant (+\$67K)
  - ❑ One-time funding

## External Funds and Other Programs

- ❑ School Lunch participation is strong (above pre-pandemic levels)
- ❑ Bus and Athletic fee revenue is back to pre-pandemic levels
- ❑ Extended Day and Prodigy participation is back to pre-pandemic levels



# Turning to FY'23

# Factors considered in budget priorities

## **Contractual salary obligations and other fixed costs**

- Collective bargaining with 3 units this spring, significant unknown

## **Enrollment trends**

- Not a significant driver in the FY'23 budget

## **Current student needs**

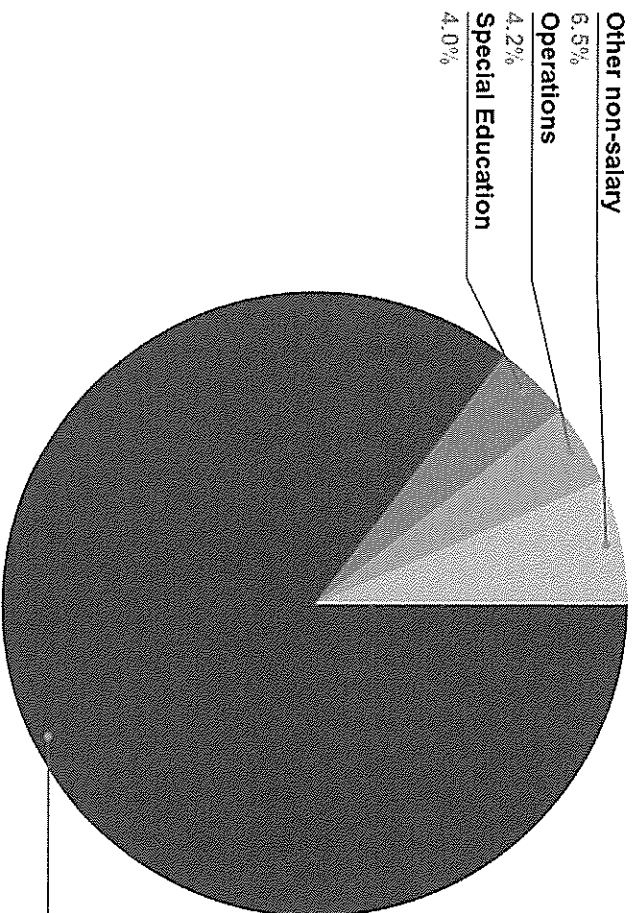
- Focus on stabilization and long-term recovery from pandemic, academically and emotionally

## **WPS Strategy for District Improvement**

- Continue to make progress in priority areas and goals

# School budgets are largely about people

## Major Budget Categories



84% of District employees in the budget belong to bargaining units and are subject to collective bargaining agreements:

- Teachers
- Instructional Assistants
- Custodians
- Administrative Assistants
- Food Services

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

6% of staff are on individual contracts (e.g. school administrators, building use coordinator, etc.)

**Salaries**  
85.3%

## Enrollment shifts not a FY'23 driver at secondary:

TMS enrollment: After several years of significant increases, peaked in FY'18 and began to decline

- Staffing cuts made in FY'20
- No significant change in enrollment projected for next 5 years
- Current staffing level in general education is sufficient**

WHS enrollment peaked in FY'19 and started a projected gradual decline in FY'21

- Decline not significant enough to warrant cuts in FY'21, but 5.4 FTE had to be made during Spring, 2020 budget adjustments to respond to pandemic needs at elementary level
- Analyzed impact, budget priorities, and enrollment trends and memorialized cuts in FY'22
- Current staffing level in general education is sufficient**

## Elementary staffing:

As staff has been cut at the secondary levels, the FTEs have been reallocated to elementary to support enrollment numbers and class sizes.

- The Spring, 2020 adjustment significantly increased elementary general education staffing to support in-person learning for our youngest learners while in the hybrid model
- The FY'22 budget returned elementary staffing to typical levels, and added 3.0 FTE general education teachers to support our priority of keeping class sizes favorable (current average class size: 17.8)
- **The FY'23 budget proposes to keep elementary general education staffing at current levels (70 class sections)**

# Anticipated Elementary Enrollment

	Deerfield	Downey	Hanlon	Martha Jones	Sheehan
Kindergarten*	22	39	24	45	41
Grade 1	37	49	32	39	44
Grade 2	31	47	32	53	50
Grade 3	26	46	28	35	41
Grade 4	27	65	28	40	58
Grade 5	29	51	40	54	44
<b>Total Students</b>	<b>172</b>	<b>297</b>	<b>184</b>	<b>266</b>	<b>278</b>

Reflects kindergarten students who are currently "visible" in Town census data. This number will likely increase. The budget proposal plans for that scenario.

# Anticipated Elementary Enrollment

FY'22 Elementary Enrollment Anticipated vs Actual By Grade	
K	20
1	8
2	9
3	-1
4	0
5	0
<b>Total</b>	<b>39</b>

FY'22 Elementary Enrollment Anticipated vs Actual By School	
Deerfield	3
Downey	21
Hanlon	-4
Martha Jones	9
Sheehan	10
<b>Total</b>	<b>39</b>

Proposed FY'23 budget allows for effective response to spring/summer enrollments.  
Staff allocations to schools will be made late spring after kindergarten enrollment process.

# Student Needs and Strategic Priorities

FY'23 budget continues robust funding in curriculum and instruction.

- Annual prioritization of these funds to support goals

FY'23 Budget continues to be about stabilization and long-term recovery.

- Academic support: Strong foundation in last 3 budgets  
(e.g. Elementary gen ed teachers, Elementary math specialists, TMS math and literacy specialists, TMS department heads, HS academic support)
- **Social Emotional/Behavioral/Mental Health: Top priority for FY'23 staffing requests**



# FY'23 Proposed Operating Budget

FY'22 Final Budget	\$50,012,588
Proposed FY'23 Budget	\$51,762,397
Increase (\$)	\$1,749,809
Increase (%)	3.5%

# FY'23 Budget in Context

<b>WPS Operating Budget Increases</b>							
FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
5.4%	6.0%	3.3%	3.4%	3.5%	3.6%	3.4%	3.5%

# Major Budget Categories

Category	FY'22 Budget	Proposed FY'23 Budget	Incremental Change before adjusting for IDEA grant	Incremental Change after adjusting for IDEA grant
Total salaries	\$43,392,352	\$44,177,983	\$ 1,630,134	\$785,631
Non-Salary				Accounting Shift: \$844,503
SPED	\$1,242,828	\$2,074,331	(\$13,000)	\$831,503
Utilities	\$1,200,000	\$1,200,000	\$0	\$0
Operations & Maint.	\$1,020,335	\$970,335	(\$50,000)	(\$50,000)
All other	\$3,168,823	\$3,339,748	\$182,675	\$182,675
<b>TOTAL</b>	<b>\$50,012,588</b>	<b>\$51,762,397</b>	<b>\$1,749,809</b>	<b>\$1,749,809</b>

Meaningful, non-accounting, change:

3.7% increase in Salaries (steps, lanes, and existing or collective bargaining contracts & reserve) including \$326K in new positions.

\$70K in non-salary additions to Town budget.

# Salary

# FY'23 Proposed Budget

<b>FY'22 Budget</b>		<b>\$50,012,588</b>
Increase salaries for existing personnel (contractual)		\$326,225
Faculty/Professional Position Additions	3.8 FTE	\$215,000
Support Staff Positions Additions	7.5 FTE	\$233,648
Net increase to various non-salary accounts		\$69,682
Net increase to non-salary line due to impacts of changes to Offsets and Grants or transfers		\$905,254
Total Change	11.3 FTE	\$1,749,809
<b>TOTAL FY'23 RECOMMENDED BUDGET</b>		<b>\$51,762,397</b>

<b>Position</b>	<b>Cost</b>
1.0 FTE HS Adjustment Counselor	\$75K
1.2 FTE Elementary Adjustment Counselors	ESSER III Funds
1.0 FTE MS Dean of Students	\$90K
.4 FTE HS Social Studies Teacher	\$30K
.2 FTE Director of Safety and Security	\$20K
1.0 FTE Special Education Building Substitute	\$25K
2.0 FTE ABA Tutors	\$90K
2.0 FTE Instructional Assistants	\$54K
1.0 FTE Elementary METCO Advisor	Grant Funds
.5 FTE HS Specialized Program Transition Coach	\$30K
.5 FTE Administrative Assistant for Facilities Department	\$33K
.5 FTE Administrative Assistant for Business Department	No Budget Impact

# Social Emotional Student Supports

High School (~920 students)	Middle School (~670 students)	Elementary School (~170-300 students per building)
Principal Assistant Principal Dean of Students	Principal Assistant Principal Dean of Students	Principal
FLEX Program (2.0 FTE Teachers)	TLC Program (2.0 FTE Teachers)	STAR Program (2.0 FTE Teachers) <i>(Program serves all five schools)</i>
2.0 FTE Psychologists 1.0 FTE Adjustment Counselor/Social Worker 1.0 FTE Adjustment Counselor 5.5 FTE Guidance Counselors <i>(Includes college counseling)</i>	1.0 FTE Psychologist 1.0 FTE Adjustment Counselor/Social Worker 3.0 FTE Guidance Counselors	1.0 FTE Psychologist 0.4 FTE Adjustment Counselor (Martha Jones, Downey, Sheehan)

# Non-Salary



# Non-Salary

## Significant increases include:

### Operations:

- Increase in Regular Transportation costs per contract (typically 3%)
- Increase in legal services and other expenses for attorney fees and School Committee policy review (\$20K)

### General Education:

- Increase in Technology equipment and maintenance budget (\$34K) to fund Google Workspace, iPad management platform, Verizon hotspots, and dedicated internet service
- Increase in subscriptions in Curriculum & Instruction to support classroom teachers with individualized intervention and to align with assessment tools (\$10K)

### Special Education

- Escalation for anticipated tuitions and anticipated placements (\$27K)
- Increase to Special Education contracted services (\$10K)
- "Pause" of multi-year plan to adjust contracted services; applying one-time increase in IDEA grant

# Special Education Funding Sources

## Town funds

- Money appropriated to the school operating budget through the Town Meeting process
- Special Education Reserve for unanticipated costs, to which the Town has dedicated additional funds in recent years

## Federal IDEA Grant

- Amount of grant varies from year to year and has to be estimated during the budget process
- We are likely to have unspent funds from an additional F-Y'22 American Rescue Plan allocation of \$21.5K for this grant and these funds would carry into fall F-Y'23

## Circuit Breaker Offset

- State funding that provides partial reimbursement of very high cost special education placements
- When expensive tuitions drop, this typically drops
- Involves a claiming process
- Paid in arrears: In a given fiscal year, the district must be able to cover tuition expenses, but can apply circuit breaker funding in subsequent years as an offset to the budget

The F-Y'23 proposed budget accounts for known SPED needs based on current IEPs. Volatility in the SPED budget will rely on these sources in F-Y'23.

# Special Education Focus

- The WPS continues to educate nearly all of our special education students in-district
- .5% of students learning in out-of-district placements

## Focus for FY'23

- Maintaining current programming and service levels
- Meeting our legal and regulatory responsibilities
- Continue to provide robust ESY program
- Increasing mental health supports during the period of recovery from COVID impacts

# Looking Beyond FY'23

## What priorities do we anticipate in upcoming budget cycles?

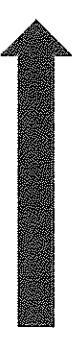
- Increase in English Language Learner (ELL) staffing
- Open an additional Preschool classroom
- Restore library staffing
- Expand Elementary specials offerings
- Expand the PEER Program for students with moderate Autism Spectrum Disorder
- Add Human Resources Director

# FY'23 Capital Budget

# Five Years of Annual Capital Budgets

Description	FY'19	FY'20	FY'21	FY'22	FY'23
Technology	\$225,000	\$150,000	\$130,000	\$130,000	\$130,000
FF&E	\$129,500	\$111,797	\$111,797	\$100,000	\$30,000
HVAC	\$96,000	\$192,400	\$192,400	\$217,000	\$200,000
Roofing	\$100,000	\$100,000	\$100,000	\$100,000	\$150,000
Improvements	\$256,500	\$402,803	\$402,803	\$400,000	\$487,000
Copiers	\$60,000	\$60,000	\$20,000	\$20,000	\$20,000
Vehicles	\$0	\$0	\$60,000	\$50,000	\$0
<b>TOTAL</b>	<b>\$867,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>

Multi-year plans  
&  
Rolling balances



Anticipated work:  
roofs / HVAC /  
building  
improvements

# FY'23 Potential Capital Projects

Examples of capital projects that may be undertaken in the near-term:

- ❑ Roof replacements in select areas at Sheehan, Martha Jones, or Middle School
- ❑ Rooftop HVAC units at Middle School
- ❑ Targeted AC unit installation at Sheehan to address student need
- ❑ Other building improvements at Sheehan depending on engineering assessment and long-term plan
- ❑ Districtwide building improvements that improve safety
- ❑ High School and Middle School library circulation desk replacement
- ❑ Kiln for the ceramic program
- ❑ Chromebook replacements in Grades 6 and 9, iPads for Elementary technology packs, and High School Language lab
- ❑ Setting aside Technology funds for significant one-to-one device refresh in FY'26



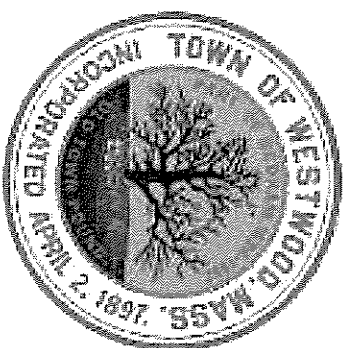
## Next steps

School Committee Budget Hearing: **February 10**

Meeting with FinCom Education Subcommittee (anticipated): **February 15**

FinCom Budget Hearings: **Throughout March**

Annual Town Meeting: **May 2**



# Municipal Budget Review

## Finance and Warrant Commission

### February 8, 2022

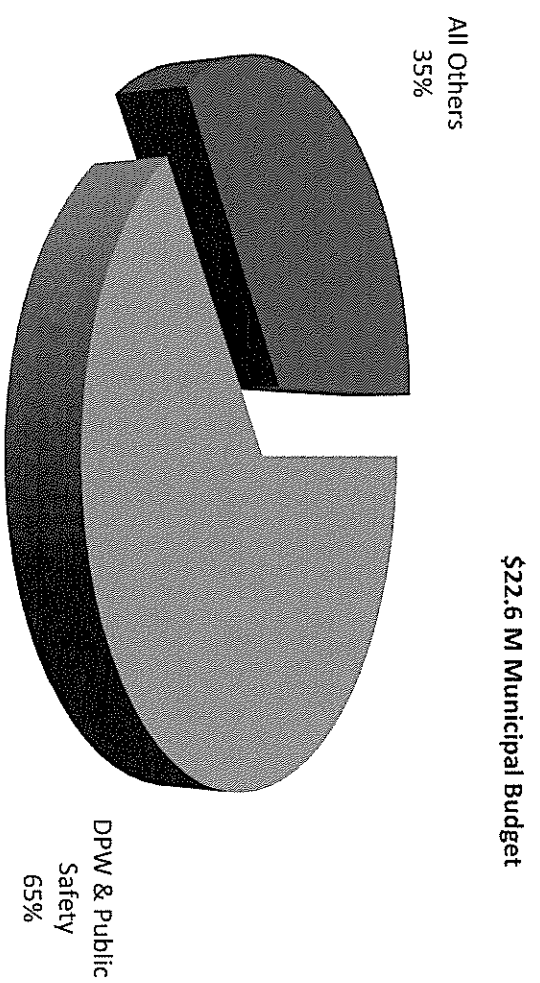
Pam Dukeman

Assistant Town Administrator/Finance Director

# FY23 Proposed Municipal Budget Summary

What does the Municipal Budget Provide?

- High quality services that respond to all areas and all age groups throughout the Town.
- Majority of the budget is Public Safety and Public Works – 65% of the budget
- Police and Fire - 45% of the budget
- DPW services include maintenance of roads, fields and all buildings - 20% of the budget
- Programs and services for all ages in Town, young and old:
  - Council on Aging
  - Library
  - Recreation
- State required
  - Zoning, Health, Licensing, Veterans
- Administrative Departments

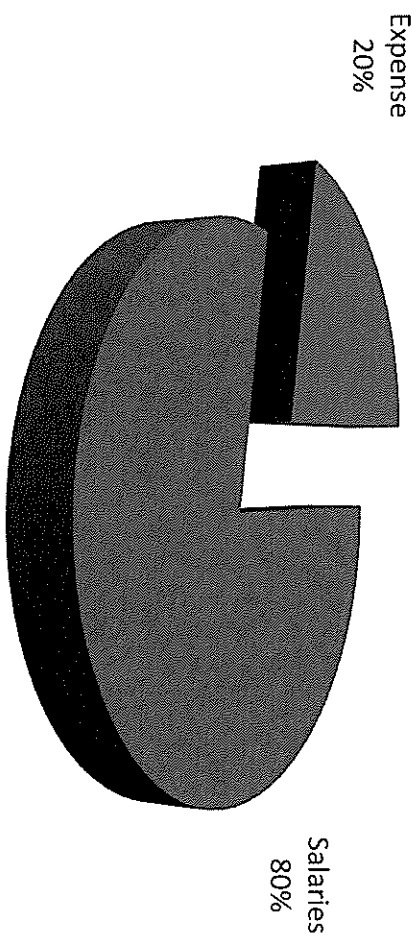


Provides wide range of services

# FY23 Proposed Municipal Budget Summary

The municipal budget is salary driven.

- The major portion of the municipal budget is spent on staffing
- Our primary service delivery is through our staff – police officers, firefighters and DPW workers providing direct services to our residents



FY22		FY23		Function	% of Total
Budget		Requested Budget			
\$17,491,895		\$18,193,366		Salaries	80%
\$4,331,814		\$4,446,697		Expenses	20%
<b>\$21,823,709</b>		<b>\$22,640,063</b>		<b>Total</b>	<b>100%</b>

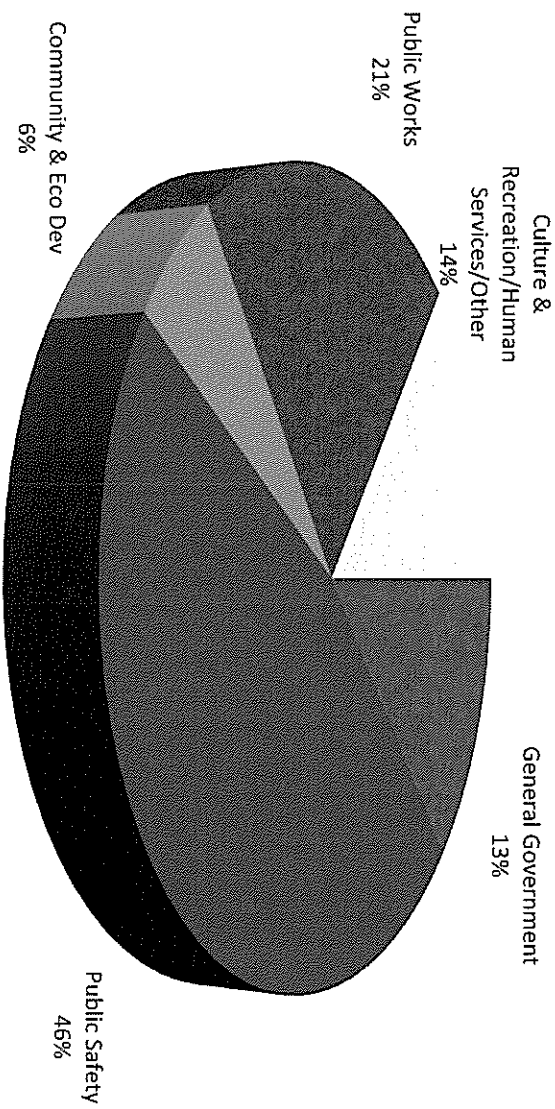
# **FY23 Municipal Budget:**

## **FY23 Budget Focus**

- Strives to maintain high level of service.
- Continue focus on building maintenance to properly maintain new and existing facilities.
- Strengthen Health and Human Services Division service delivery.
- Town Clerk staffing levels expanded to meet service demands.
- Expand Branch Library hours to utilize new facility
- Continue efforts, with technology and automation, to help control staffing levels.
- While no new Public Safety positions are included in the FY23 budget, need to continue to monitor Public Safety staffing levels.
- Departments continue to respond to COVID impact, pivoting services to assist our residents.

# FY23 Proposed Municipal Budget

How is the municipal budget funding allocated among service areas?



	FY22	FY23	\$ Increase	% Increase
General Government	\$2,920,529	\$3,063,897	\$143,368	4.9%
Public Safety	\$10,064,363	\$10,341,457	\$277,094	2.8%
Community & Eco Dev	\$1,274,607	\$1,318,804	\$44,197	3.5%
Public Works	\$4,571,368	\$4,718,021	\$146,653	3.2%
Human Services	\$866,068	\$955,686	\$89,618	10.3%
Culture & Recreation	\$1,963,774	\$2,076,198	\$112,424	5.7%
Municipal Communications	\$163,000	\$166,000	\$3,000	1.8%
<b>Total</b>	<b>\$21,823,709</b>	<b>\$22,640,063</b>	<b>\$816,354</b>	<b>3.74%</b>

- Public works and public safety combined FY23 total budgets of \$15,059,478.
- Public Works and Public Safety have an increase in FY23 of \$424K, which is 52% of the total overall increase.

# FY23 Proposed Municipal Budget Summary

What are the salary changes in the FY23 Budget?

Category	Current	Proposed	Difference	
	FY22 Budget	FY23 Budget	\$	%
Salaries	\$ 17,491,895	\$ 18,193,366	\$ 701,471	4.0%
Expenses	4,331,814	4,446,697	\$ 114,883	2.7%
<b>Total</b>	<b>\$ 21,823,709</b>	<b>\$ 22,640,063</b>	<b>\$ 816,354</b>	<b>3.74%</b>

As the chart shows, approximately \$701K of 86% of the total increase is for salaries and includes the following major items:

Department	Item	Cost
All Departments	Salary contractual obligations, COLA/Step Increases for all staff	\$532,000
Town Clerk	Additional Staff in FY22 for election and service delivery related to Town Hall building reorganization	\$40,000
Library	Additional Branch staff hours – beginning in FY22	\$50,000
Building Maintenance	Library custodial enhancements/reorganization	\$23,000
Human Services	Strengthening staffing of Human Services Division	\$50,000
	<b>Total</b>	<b>\$695,000</b>

# FY23 Proposed Municipal Budget Summary

What are the expenses in the FY23 proposed budget?

Category	Current	Proposed	Difference	
	FY22 Budget	FY23 Budget	\$	%
Salaries	\$ 17,491,895	\$ 18,193,366	\$ 701,471	4.0%
Expenses	4,331,814	4,446,697	\$ 114,883	2.7%
<b>Total</b>	<b>\$ 21,823,709</b>	<b>\$ 22,640,063</b>	<b>\$ 816,354</b>	<b>3.74%</b>

Approximately \$114K or 14% of the total budget increase is in the expense line.

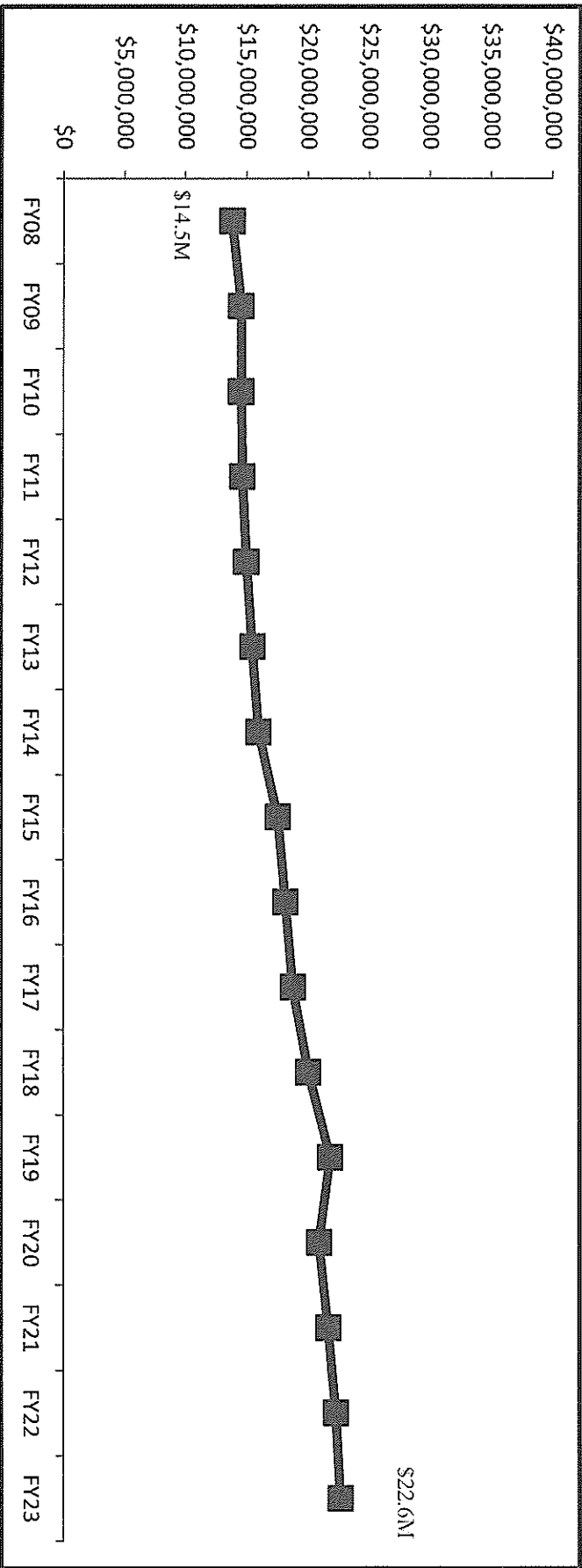
Largest Expense Changes between FY22 and FY23 Budgets			
Department	Request	Cost	
Police	Additional training and uniforms	\$17,000	
Town Clerk	Election cycle activity	\$15,000	
Library	Branch (\$15K), Other expense budget increases (\$23K)	\$38,000	
DPW Building Maintenance	Continuing enhancements to ordinary repairs and maintenance	\$27,000	
DPW Street/Traffic Lighting	Increased ongoing maintenance activity	\$7,500	
	<b>Total</b>	<b>\$104,500</b>	



# FY23 Proposed Municipal Budget Summary

How has the municipal budget increased over the last several years?

- The municipal base budget has had relatively moderate growth.
- The Select Board strives for sustainable budget growth.
- Additional, separate University Station funding has been used to help increase the staffing in Public Safety.
- In FY23 the proposed municipal budget growth is 3.7%.



Percent Change in Budget						
	FY17	FY18	FY19	FY20	FY21	Proposed FY23
Municipal Budget	3.7%	3.6%	3.1%*	3.5%	3.57%	3.17%

FY10	FY11	FY12	FY13	FY14	FY15	FY16
0%	0.6%	2.3%	3%	3.2%	3.4%	5.2%



# Public Safety Staffing Has Significantly Improved

- Public safety is the most important area of municipal government, and comprises 45% of the municipal budget.
- In recent years, the Select Board has focused on appropriate staffing levels for the police and fire departments, particularly in light of the additional service impact created by the University Station Development.
- Since 2014, the town has added 23 public safety positions, including:
  - 14 firefighters, 7 police officers, 1 dispatcher, and 1 Communication Center Director.

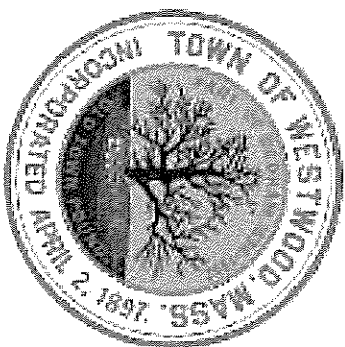
	Proposed										
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
<b>Police</b>											
Uniformed Staff	28	28	31	31	31	33	33	35	35	35	35
Dispatchers	7	7	8	8	8	8	8	8	8	8	8
Communications Center Director								1	1	1	1
<b>Total</b>	<b>35</b>	<b>35</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>41</b>	<b>41</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>

	Proposed										
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
<b>Fire</b>											
Uniformed Staff	30	34	38	38	38	42	42	44	44	44	44

- No new positions in FY23 budget
- Select Board will continue to evaluate going forward

The Police and Fire Department staffing needs have been impacted by both the COVID 19 pandemic and the closing of Norwood Hospital, which particularly impacts Fire salary due to the extended time of ambulance runs. While not making permanent staffing increases in the FY23 budget, the Board will continue to monitor the impact on Public Safety staffing and supplement budgets if needed.





# FY23 Overall Proposed Budget

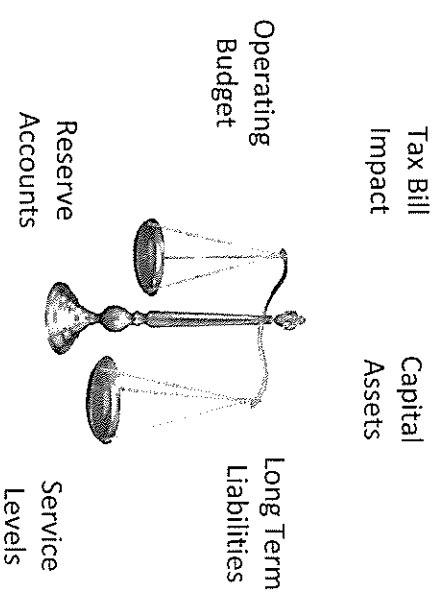
## February 8, 2022

Pam Dukeman

Assistant Town Administrator/Finance Director

# Overall FY23 Summary Book

- Section 1 FY23 Proposed Budget:
  - Specific Budget Proposal
    - Operating Budget
    - Capital Articles
  - Specific FY23 projected revenue.
- Section 2 Information to Know: lots of detail on:
  - Tax Levy/Tax Bill
  - State Aid
  - Meals/Hotels Tax
  - Debt
  - University Station
  - Free Cash
  - Stabilization funds
  - OPEB/Pension



# FY23 Overall Proposed Budget Summary

FY23 Proposed Budget is a comprehensive plan that provides for:

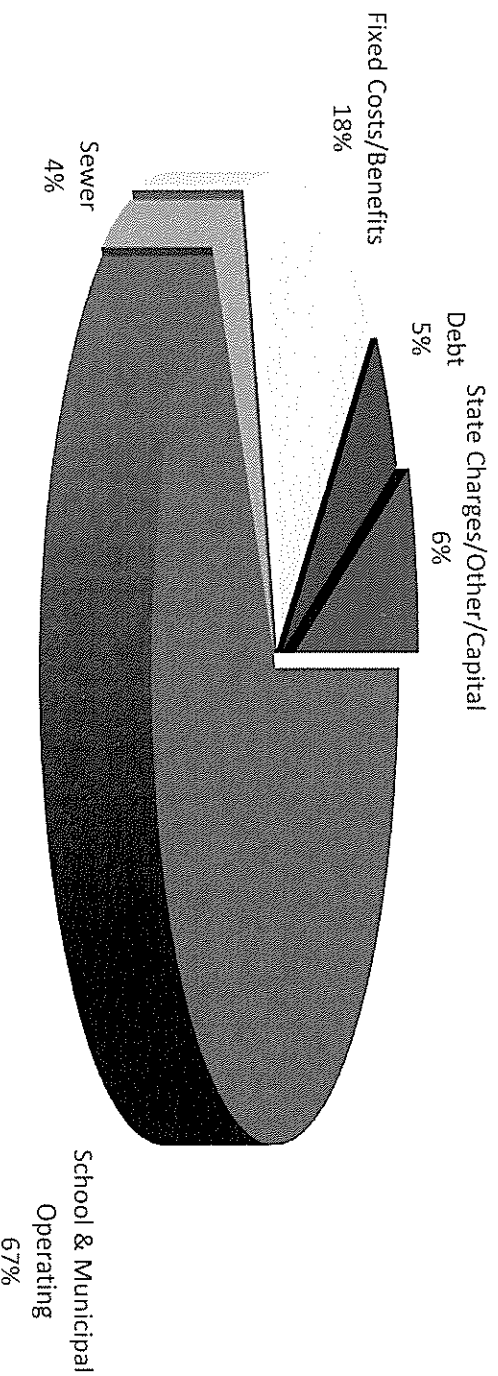
- ✓ Maintain high quality of services provided by Town and School
  - Continued stable and sustainable operating budget growth.
  - School Budget 3.5%
  - Municipal Budget 3.7%
- ✓ Base Capital Budget
  - School Capital - \$1,017,000 Funded with Free Cash
  - Municipal Capital - \$1,356,250 Funded with Free Cash
  - Sewer Capital - \$700,000 Funded with Sewer Retained Earnings
- ✓ Supplemental Capital Budget – Funded with Meals/Hotels Tax/Other funding
  - Appropriation for additional capital as done in prior year
  - Town and School Projects - \$682,000
  - Utilizes \$650K of Meals Tax (current balance \$1.57M)
- ✓ Liabilities/Reserves
  - \$125K transfer from Free Cash to Stabilization Fund – keeps on target with financial policy
  - \$1.515M contributed to OPEB trust fund – keeps on target with required funding
- ✓ Borrowing
  - Capital Borrowing \$6,725,000 currently being considered
    - Gay Street Sidewalk Construction \$5,500,000
    - Conant Rd Culvert Design \$200,000
    - Cemetery Expansion Design \$125,000
    - Canton Street Sidewalk Design \$900,000
- ✓ Additional Senior Tax Relief via Aid to the Elderly Fund \$300,000 – funded with Free Cash.

# FY23 Total Expenditures - \$112.2M, 3.6% Increase

## FY2023 Proposed Expenditure Summary

	FY2022	FY2023 Proposed	\$ Change	% Change
Total Operating	\$101,320,299	\$105,162,434	\$3,842,135	3.8%
Capital Articles	\$3,886,650	\$3,755,250	(\$131,400)	-3.4%
OPEB & Stabilization	\$1,615,000	\$1,640,000	\$25,000	1.5%
Prior Year/Other Articles	\$248,500	\$300,000	\$51,500	20.7%
Other Amounts to be Raised	\$1,296,439	\$1,394,845	\$98,406	7.6%
<b>Total Expenditures</b>	<b>\$108,366,888</b>	<b>\$112,252,529</b>	<b>\$3,885,641</b>	<b>3.6%</b>

## FY2023 Expenditure Summary

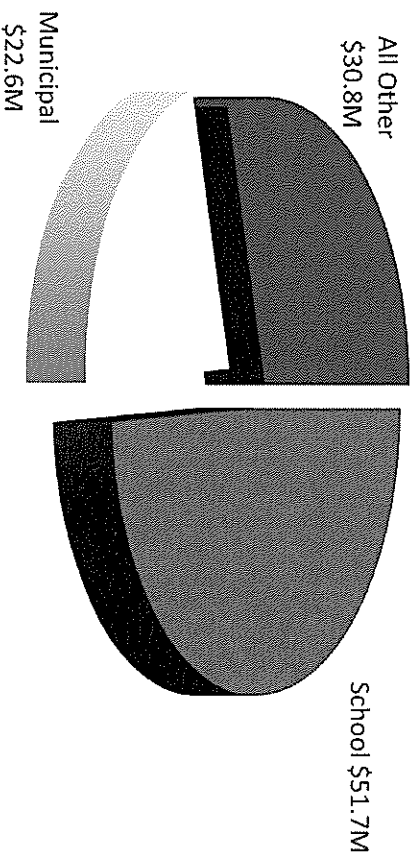


# FY23 Proposed Operating Budget \$105.1M, 3.8% increase

## FY23 Proposed Operating Budget

✓ Maintain high quality of services provided by Town and School departments

FY22 Budget	Category	FY23 Proposed	\$ Change FY23 v	
			FY22	% Change FY23 v FY22
\$ 50,012,588	School Operating	\$ 51,762,397	\$ 1,749,809	3.50%
\$ 21,823,709	Municipal Operating	\$ 22,640,063	\$ 816,354	3.74%
\$ 129,617	Blue Hills Regional School	\$ 136,098	\$ 6,481	5.00%
\$ 119,241	Traffic Supervisors	\$ 122,072	\$ 2,831	2.37%
\$ 19,064,056	Fixed Costs	\$ 20,345,166	\$ 1,281,110	6.72%
\$ 5,749,331	Debt Service	\$ 5,650,292	\$ (99,039)	-1.72%
\$ 4,421,757	Sewer	\$ 4,506,346	\$ 84,589	1.91%
<b>\$ 101,320,299</b>	<b>Total</b>	<b>\$ 105,162,434</b>	<b>\$ 3,842,135</b>	<b>3.8%</b>



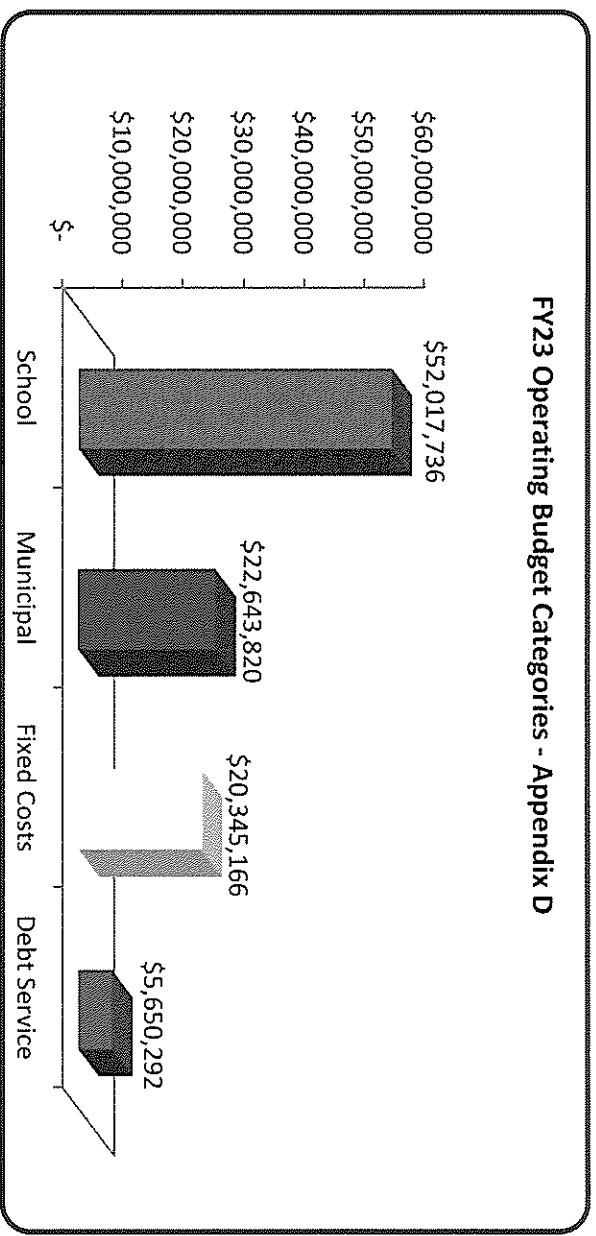
- Continued stable and sustainable operating budget growth.
- Fixed costs based on Health Insurance estimate, to be updated.
- Total Fixed Costs increase 6.72%, which is higher than the FY22 increase of 5.3%.



# FY23 Budget - Provide for Consistent, Sustainable Funding

## FY23 Proposed Operating Budget - \$105M, 3.8% increase

Operating budget provides daily services to the community.



	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 Proposed
School	5.3%	4.9%	3.4%	3.4%	3.5%	3.6%	3.44%	3.5%
Municipal	5.2%	3.7%	3.6%	3.1%	3.5%	3.6%	3.17%	3.7%



Additional University Station Funding

- Important that operating budget have moderate growth and are sustainable.
- Current FY23 overall operating budget increase at 3.8% is higher than the last year (3.1%), due to fixed costs category

# A Look at Fixed Costs/Shared Costs – Current Year FY22

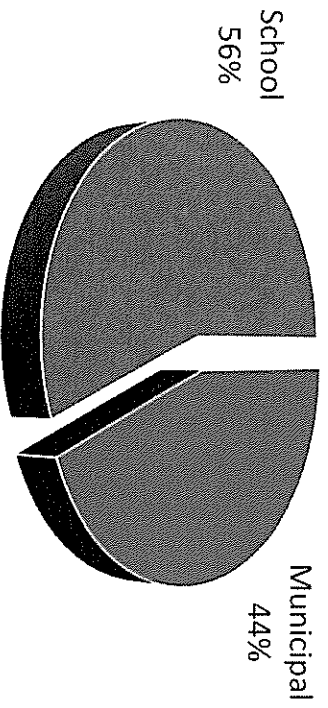
Fixed Costs – Employee Benefits Costs, Shared Costs/Trash/Reserve Accounts

- Fixed costs are approximately 18% of the Operating Budget

Budget Provides For			
Municipal and School Employee Benefits Costs			\$15,473,970
Municipal and School Insurance/Shared Accounts			\$1,206,802
Trash Services			\$1,658,284
Town Wide Reserves			<u>\$725,000</u>
		<b>Total FY22</b>	<b>\$19,064,056</b>

	School	Municipal	Total
Fixed Employee Related Costs	\$8,613,196	\$6,860,774	\$15,473,970

**Employee Benefit Related Costs**

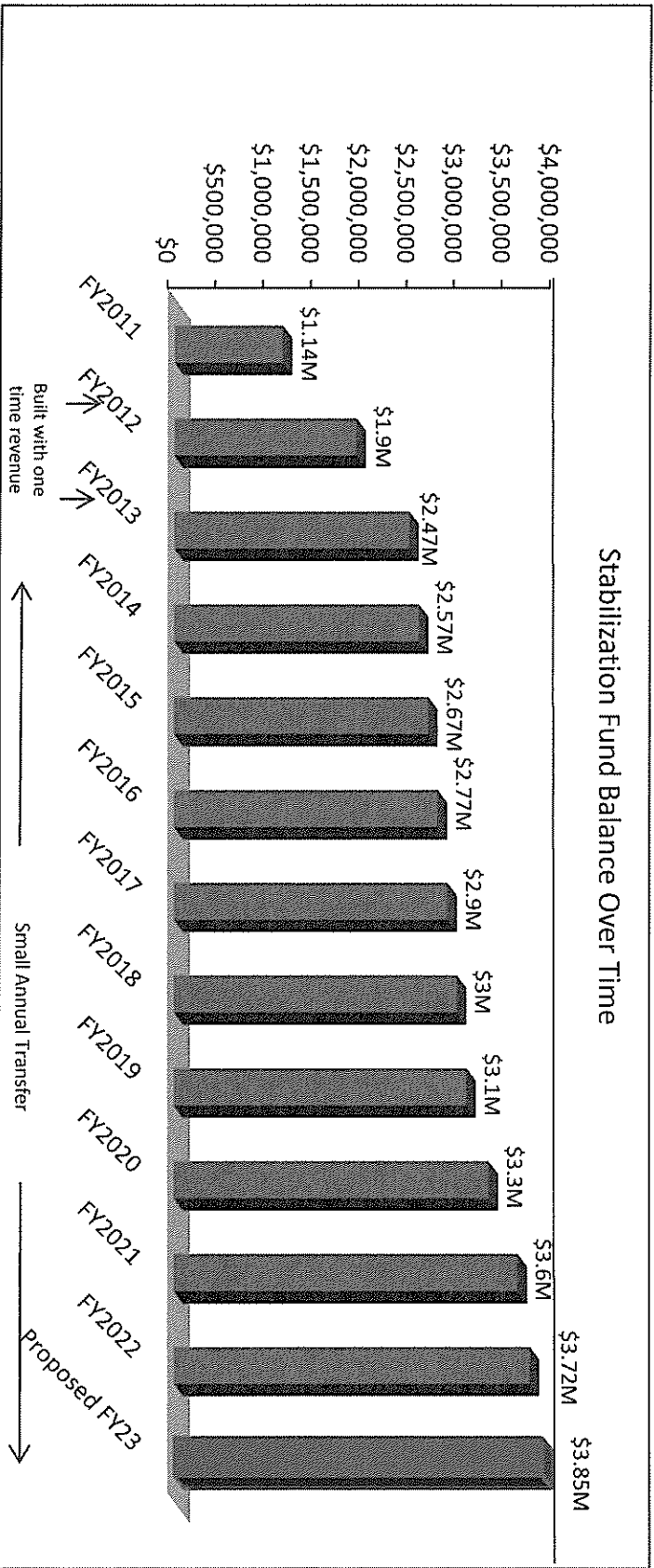


## Fixed Costs – Projected Increases in FY23

- Fixed Costs – current estimated increase to total fixed costs budget - approx. 6.7%      \$1.28M
  - Current estimated increase higher than previous year (5.3%)
  
- Pension Assessment (\$6.12M) increase of 7.3%      \$445K
  - Have received FY23 assessment for Norfolk County
  
- Health Insurance (current \$6.83M) increase of 7% - Estimate only.      Approx \$475K
  - Current estimate only
  - Group Insurance Commission (GIC) updates FY23 Information
    - Plan Description – February 2022 meeting
    - Final Rates – March 2022 meeting
  
- Trash (current \$1.65M) estimated increase of 2%      Approx \$36K
- Other fixed cost increases (comprehensive insurance, Medicare, Payroll tax) 5% -      Approx \$150K
- OPEB Appropriation (current \$1.49M) increase per funding schedule      Approx \$25K
  
- Other Shared Costs – Increases in Town and School shared costs      \$137K
  - Energy/sustainability    \$51K
  - Communications/Hardware & Software Maintenance    \$86K
  
- Also includes funding for Charter Review      \$35K

# Stabilization Fund – FY23 Appropriation \$125,000

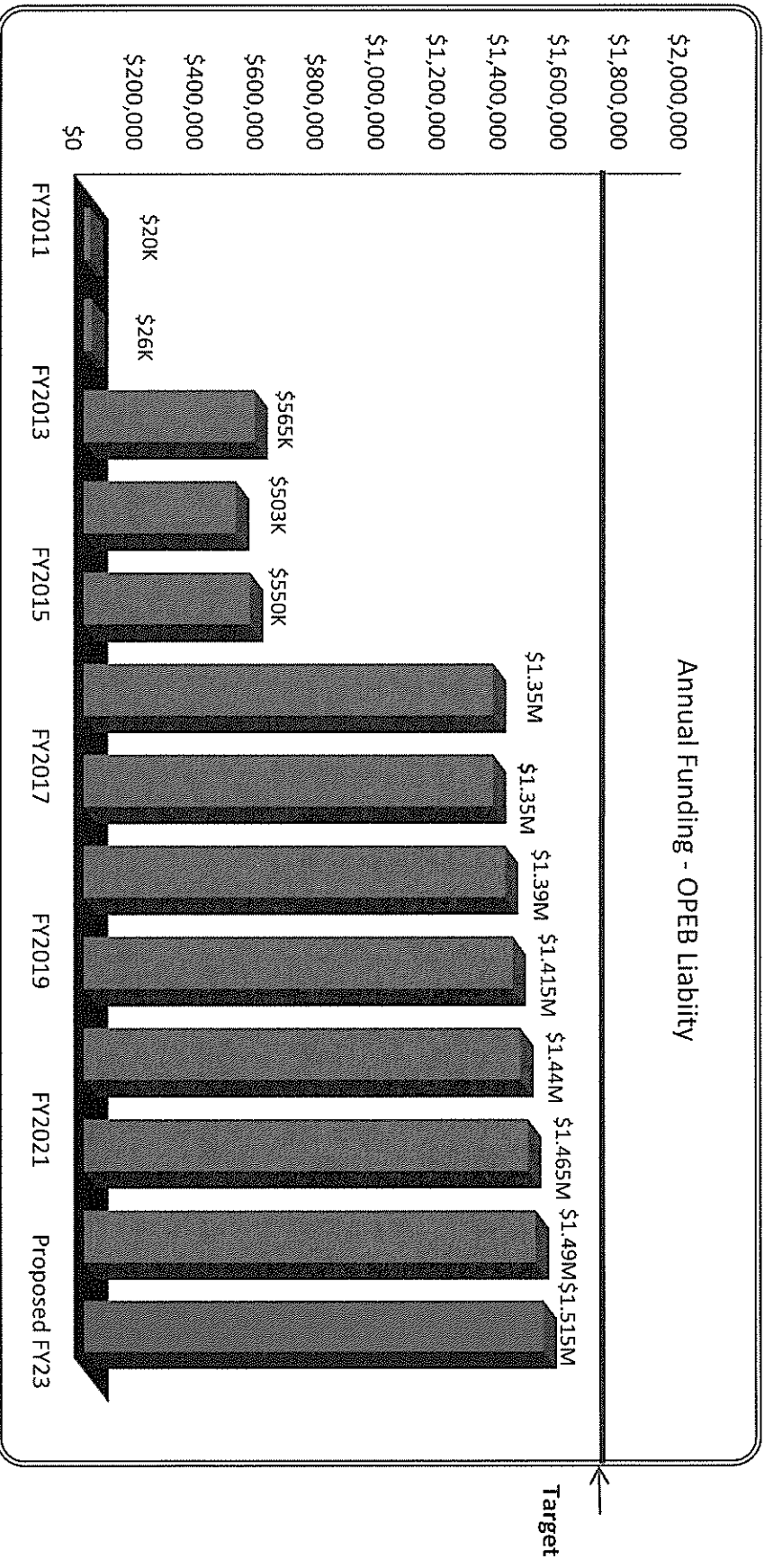
- The Stabilization Fund is the Town’s main reserve account.
- Protects the Town against emergencies.
- Very important for credit rating (AAA).
- Can help mitigate budget disruptions such as economic decline.
- Did not need to use during COVID:
  - Outside COVID funding
  - No cuts to State Aid



Approx.  
\$3.86M  
Target

# OPEB Liability Trust Fund – FY23 Appropriation \$1,515,000

- On target with funding plan, \$25K additional per year
- Balance in trust fund account as of 12/21 is approximately \$17.7M.



## Aid to the Elderly Fund – FY23 Appropriation \$300,000

We have many seniors participating in all of these programs

- Westwood has accepted State Chapter 59 senior tax exemptions including:
  - Chapter 41C:
    - \$1,000 exemption for residents age 65 and older
- Westwood has adopted the most generous State available options based on age, exemption, income and assets similar to our neighboring towns.
- Tax Deferral:
  - Tax payments are delayed until the home is sold.
  - Town Meeting adopted a reduced interest rate of 3%.
    - Town Meeting set income level at State allowed maximum.
- Senior Workoff:
  - In place since 2003.
    - Up to 100 seniors eligible.
  - Town Meeting adopted maximum amount allowed by State – currently \$1,500.
- Aid to the Elderly Fund
  - In place since 1999.
  - Town’s program is most generous in State.
    - Approximately \$100K per year distributed to approximately 55 senior residents.
      - Pays approximately 25% of tax bill
- FY23 Budget Proposal – additional funding to Aid to the Elderly program.

## FY23 Proposed Capital Budget Articles

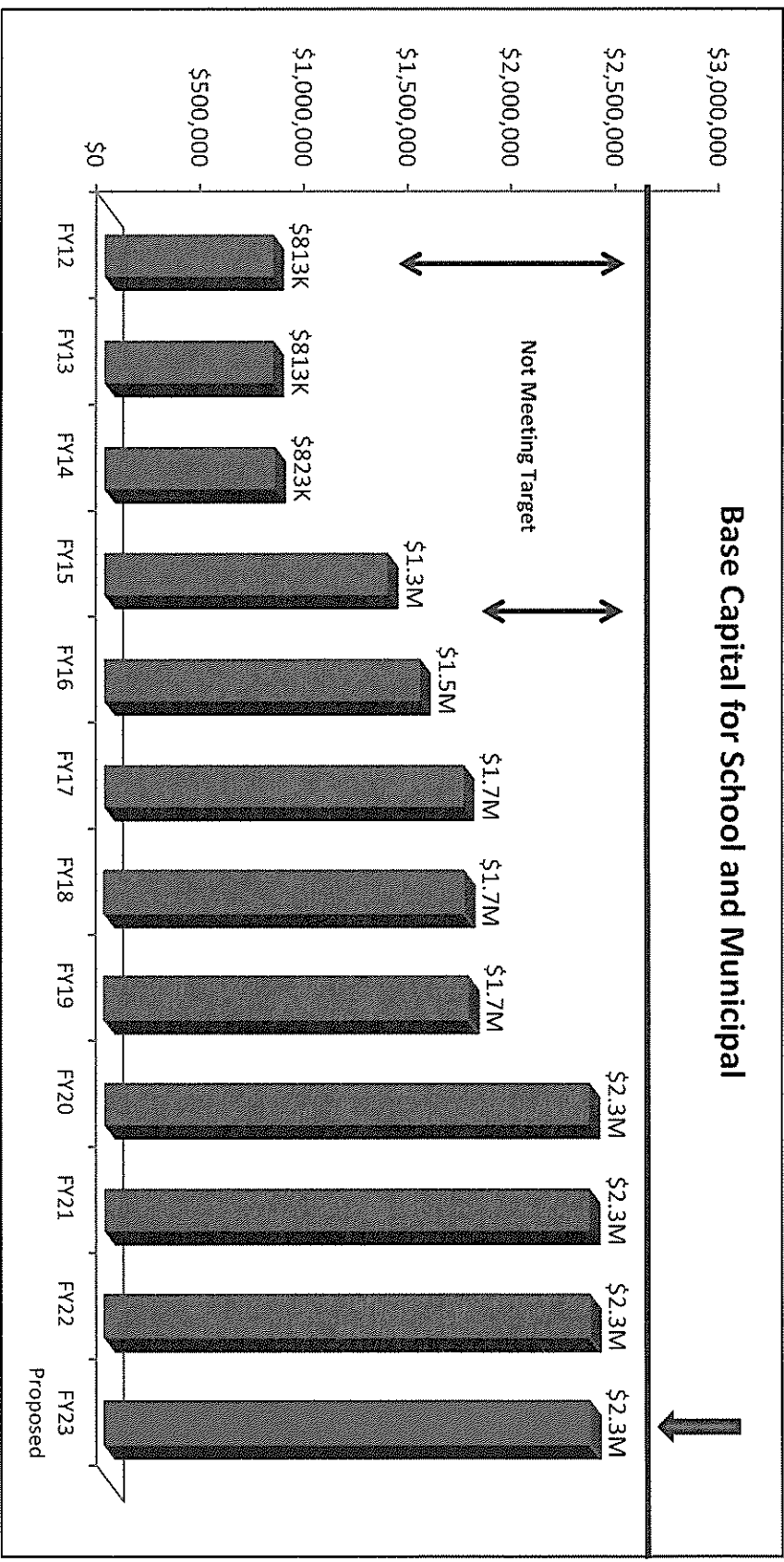
The Select Board has supported continued reinvestment in the Town's assets and infrastructure.

The FY23 Budget:

- ✓ Continues high level of Capital Investment
  - Important to maintain Town and School buildings and infrastructure
  - Important to ensure safe and efficient capital equipment
  - Efforts to increase base capital
  - Continue efforts for additional funding beyond base for important projects
- ✓ Base Capital Budget
  - School Capital - \$1,017,000 Funded with Free Cash
  - Municipal Capital - \$1,356,250 Funded with Free Cash
  - Sewer Capital - \$700,000 Funded with Sewer retained earnings
  - Additional Capital (Meals/Hotels and Ambulance) - \$682,000
- ✓ Supplemental Capital Budget – Funded with Meals/Hotels Tax
  - Appropriation for additional capital as done in prior year
- ✓ Additional articles that would require borrowing.

**Capital Budget - Important reinvestment in buildings, equipment and assets**

- Important to maintain Town and School assets – buildings, infrastructure, and equipment.



FY23 continues improvement in ongoing capital funding.

- Could not meet policy target for many years during difficult economic budget cycles.
- The Town has made steady progress in increasing the ongoing capital budget.



# Capital Budget – Additional Capital Article Beyond the Base

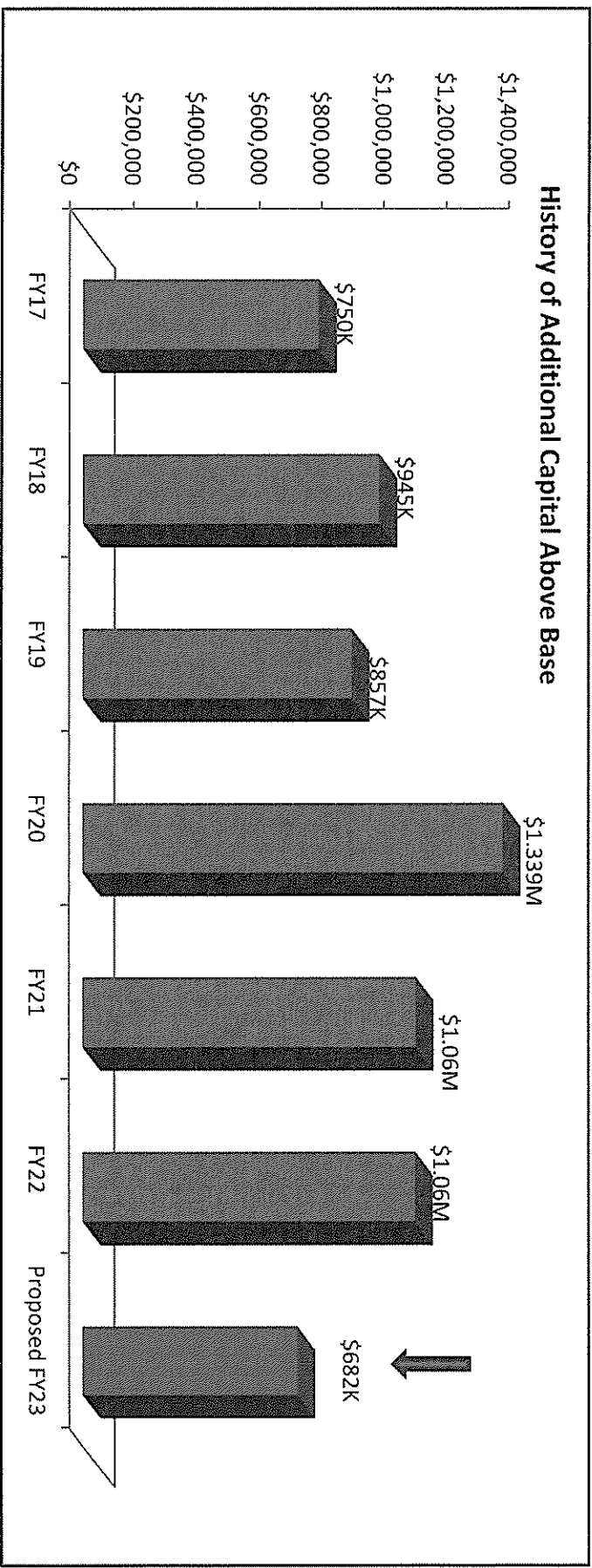
- Since FY17, the Town Meeting has approved an “additional” capital budget article
- Effort to fund:
  - Capital that has been deferred by years of not meeting financial goal
  - Larger items that do not easily fit within base capital budget articles:

## Prior Years

- School IT network
- High School Tennis Court Lighting
- Thurston/Senior Center HVAC

## FY22

- H.S. Multipurpose Turf Field Replacement \$750K
- Pool repairs \$310K



Addresses important capital needs with available funding, such as free cash and meals/hotels tax.

# FY23 Capital Budget – Proposed Municipal Capital Article

Item	Amount	Funding Source
COA - Wheelchair Accessible Van	\$90,000	Free Cash
DPW -One Ton Dump Truck With Plow (Truck 26)	\$80,000	Free Cash
DPW -One Ton Dump Truck (Truck 30)	\$80,000	Free Cash
DPW - Mechanic lift set	\$50,000	Free Cash
DPW - Design Funding for Downey St Sidewalk to proceed w/ already approved State Grant of \$365K	\$75,000	Free Cash
Fire -Turnout Gear	\$21,250	Free Cash
Fire -Replacement of Command Staff Vehicle	\$65,000	Free Cash
IT - End User Technology - All Departments	\$75,000	Free Cash
Library - Patron/Staff End User Technology	\$15,000	Free Cash
Library - Sound Dampening Project	\$50,000	Free Cash
Library - Book Mobile - Retrofit existing COA van	\$30,000	Free Cash
Library - Mobile Shelving Units	\$10,000	Free Cash
Police - Police Vehicles	\$215,000	Free Cash
Police -Police Equipment	\$60,000	Free Cash
Building Maintenance - Facility Maintenance	\$100,000	Free Cash
Building Maintenance - Energy Efficiency	\$50,000	Free Cash
Building Maintenance - CSMOB mechanical upgrades	\$45,000	Free Cash
Housing - Building Maintenance and Improvement (Year 5 of 5)	\$150,000	Free Cash
Municipal Communication - Radio Upgrade and Replacement	\$15,000	Free Cash
Municipal Communication - Police, Fire & EMS Radio Infrastructure	\$80,000	Free Cash
<b>Total</b>	<b>\$1,356,250</b>	

This Article is to be Funded with Free Cash

# FY23 Capital Budget – Proposed Schools Capital Article

Item	Amount	Funding Source
Technology	\$130,000	Free Cash
Furniture, Fixtures, and Equipment	\$30,000	Free Cash
HVAC and Controls	\$200,000	Free Cash
Roofing	\$150,000	Free Cash
Facility Improvements	\$487,000	Free Cash
Copiers	\$20,000	Free Cash
Total	<u>\$1,017,000</u>	

This Article to be funded with Free Cash

# FY23 Capital Budget – Proposed Sewer Capital Article

Item	Amount	Funding Source
Stormwater Compliance	\$ 75,000	Sewer Retained Earnings
Inflow & Infiltration Assessment	\$ 125,000	Sewer Retained Earnings
Pump Station Facility Maintenance Program	\$ 500,000	Sewer Retained Earnings
	<u>Total \$ 700,000</u>	

# FY23 Capital Budget – Proposed Additional Capital

Item	Amount	Funding Source
School Street Playground Refurbishment	\$60,000	Meals/Hotels Tax
Fire - Self Contained Breathing Apparatus Full System Upgrade	\$215,000	Meals/Hotels Tax
Building Maintenance - Library Parking Lot	\$75,000	Meals/Hotels Tax
Schools Project – Network upgrade	\$300,000	Meals/Hotels Tax
Fire - Rescue Upgrade and Replacement	\$32,000	Ambulance Receipts
	<u>Total \$682,000</u>	

Funded by \$650K Meals/Hotels and \$32K Ambulance receipts

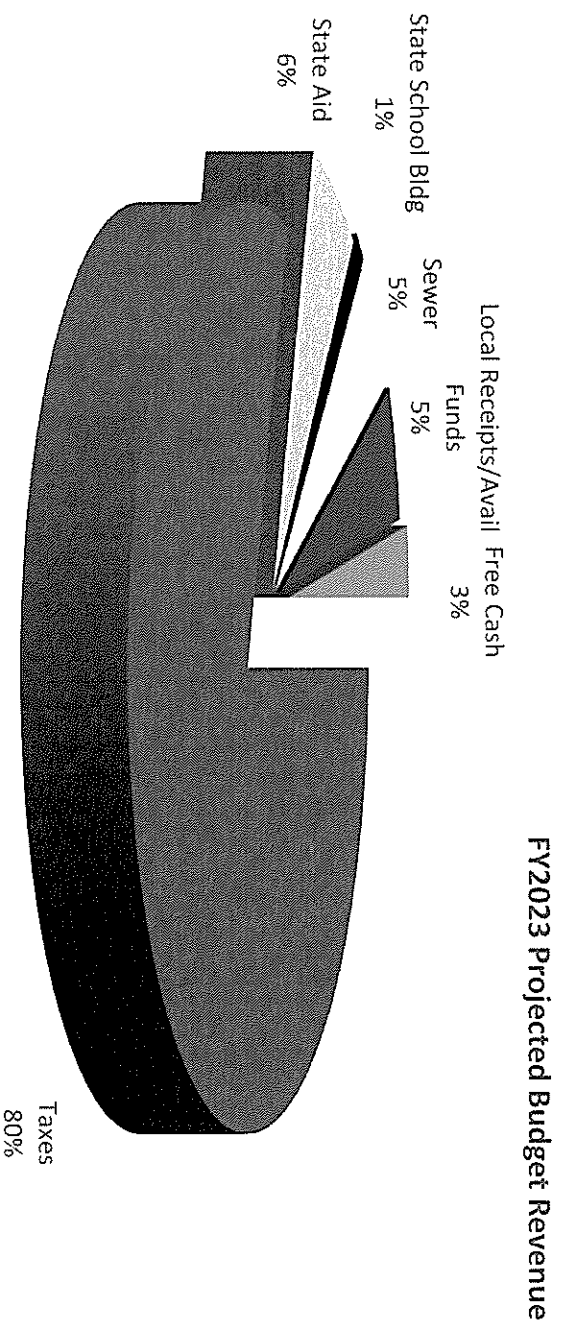
## FY23 Capital Budget – Projects that would require borrowing

The following projects are being reviewed by the Select Board. Any of these projects would be proposed as a borrowing article.

Item	Amount	Funding Source
Gay Street Sidewalk Construction	\$5,500,000	Borrowing
Conant Road Culvert Design	\$200,000	Borrowing
Cemetery Expansion Design	\$125,000	Borrowing
Canton Street Sidewalk Design (to get State funding for construction)	\$900,000	Borrowing
	Total	
	<u>\$6,725,000</u>	

These projects would be funded as a borrowing article.  
Cemetery borrowings are funded with cemetery lot sales receipts.

# FY23 Proposed Budget Revenue - \$112.2M, 3.6% Increase



## FY2023 Projected Budget Revenue

	FY2022	FY2023 Proj	\$ Change	% Change
Taxes	\$86,593,963	\$90,188,163	\$3,594,200	4.2%
State Aid	\$6,622,672	\$6,917,131	\$294,459	4.4%
State School Bldg Reimbursement	\$1,401,276	\$1,401,276	\$0	0.0%
Sewer Enterprise	\$4,919,452	\$5,639,679	\$720,227	14.6%
Local Receipts	\$4,195,857	\$4,195,857	\$0	0.0%
Available Funds	\$443,518	\$430,173	(\$13,345)	-3.0%
Available Funds - prior yr/other articles	\$502,500	\$32,000	(\$470,500)	-93.6%
Meals/Hotels Tax	\$1,060,000	\$650,000	(\$410,000)	
Free Cash	\$2,627,650	\$2,798,250	\$170,600	6.5%
<b>Total</b>	<b>\$108,366,888</b>	<b>\$112,252,529</b>	<b>\$3,885,641</b>	<b>3.6%</b>

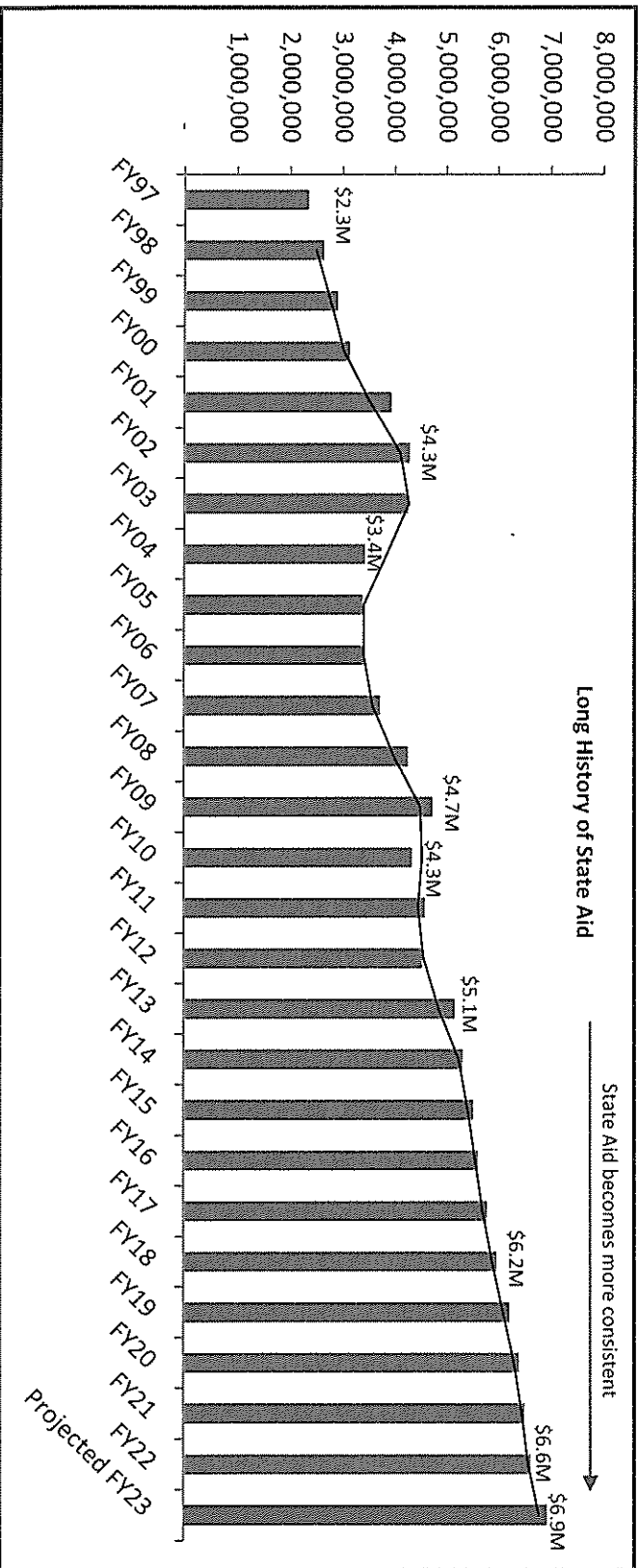
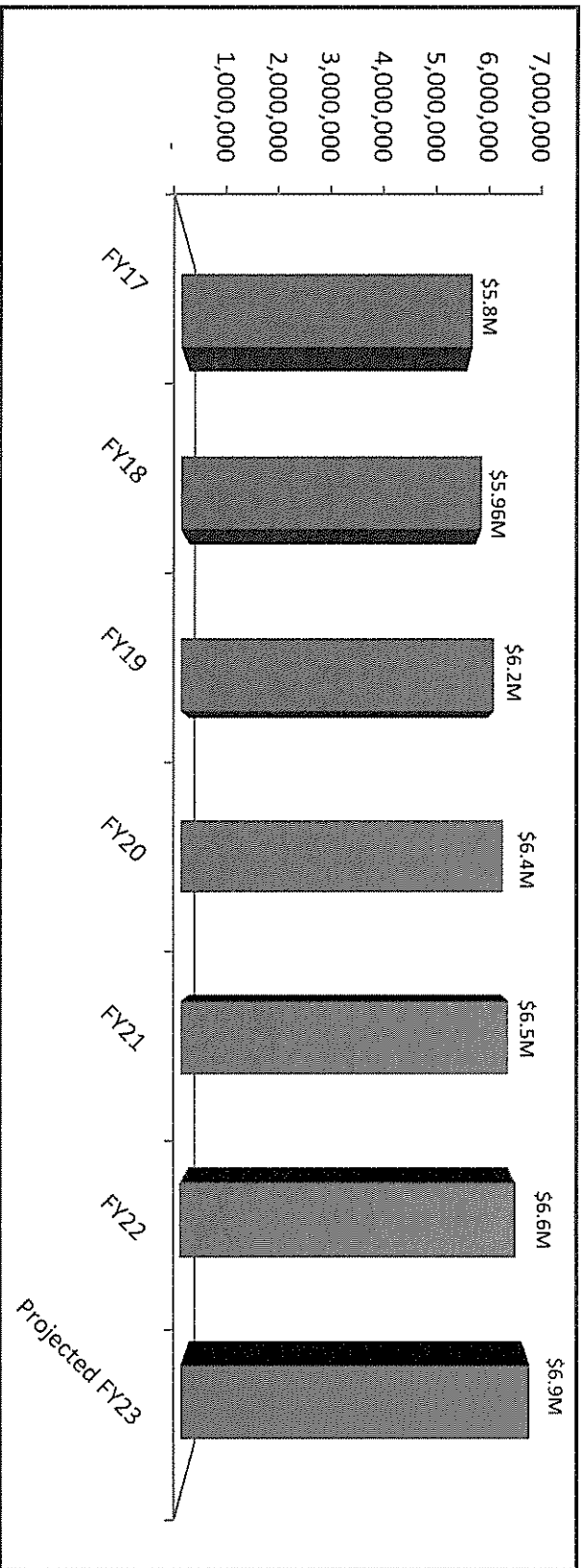
# Tax Levy Calculation per Prop 2 1/2

Tax Levy Calculation	FY2019	FY2020	FY2021	FY2022	Budget FY2023
Prior Year Levy Limit	\$73,558,364	\$76,623,854	\$79,703,916	\$83,076,625	\$86,718,329
Plus 2.5% Increase	\$1,838,959	\$1,915,596	\$1,992,598	\$2,076,916	\$2,167,958
Plus New Growth**	\$950,531	\$661,466	\$889,111	\$1,356,788	\$450,000
New Tax Levy - University Station	\$276,000	\$503,000	\$491,000	\$208,000	\$100,000
General Overrides	\$0	\$0	\$0	\$0	\$0
Tax Levy Limit	\$76,623,854	\$79,703,916	\$83,076,625	\$86,718,329	\$89,436,287
Exempt Debt*	\$1,429,505	\$1,320,986	\$1,217,416	\$1,048,819	\$951,876
Levy Capacity	\$78,053,359	\$81,024,902	\$84,294,041	\$87,767,148	\$90,388,163
Actual Levy Assessed	\$76,955,697	\$80,224,068	\$83,468,800	\$86,593,963	\$90,188,163
Excess Levy(Taxes not raised )	\$1,097,662	\$800,834	\$825,241	\$1,173,185	\$200,000
Increase in Actual Levy (including new growth)	4.0%	4.2%	4.0%	3.7%	4.15%
Increase in Levy without new growth	2.33%	2.73%	2.32%	1.87%	3.52%

- The Town has not taxed to maximum capacity
- No general override since 2007
- Exempt debt declines each year, High School bond ends in 2023

# Projected FY23 State Aid Revenue – Per Governor’s Budget

- Approximately 6% of Total Revenue budget.
- State aid steady— no mid year cuts or disruptions for several years, even with COVID.

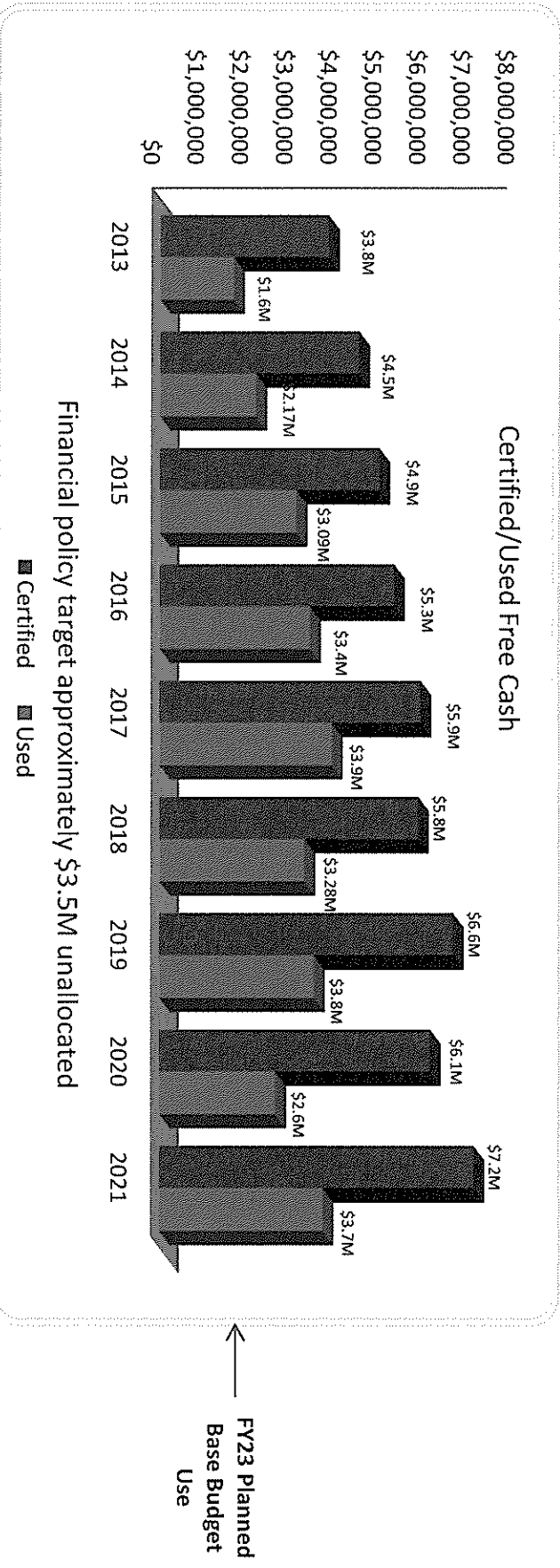




# Free Cash Certification

- DOR Certified Free Cash as of July 1, 2021 is \$7,264,563, in line with prior years.
- Disciplined use of free cash balance.
  - Not applied to operating budgets. Not using full allowance.
  - In line with Financial Policy, apply higher amounts to capital needs, not operating budget.
  - Good FY21 budget to actual results, strong management of COVID impact

- FY22 current budget was funded by \$2,627,650 of free cash :
  - \$2,321,650 for school and municipal capital (this is \$1M less than FY21)
  - \$125,000 for Stabilization
  - \$181,000 for Town Meeting Article - Snow & Ice (\$150K) and Street Acceptance (\$31K)



- FY23 proposed budget is funded by \$2,798,250 of free cash :
  - \$2,373,250 for school and municipal capital
  - \$125,000 for Stabilization
  - \$300,000 for Town Meeting Article – Aid to the Elderly Fund

# Meals and Hotels 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

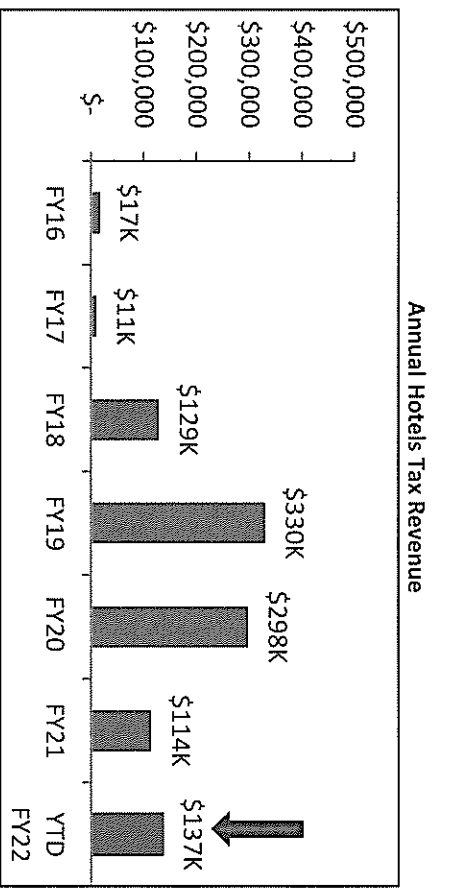
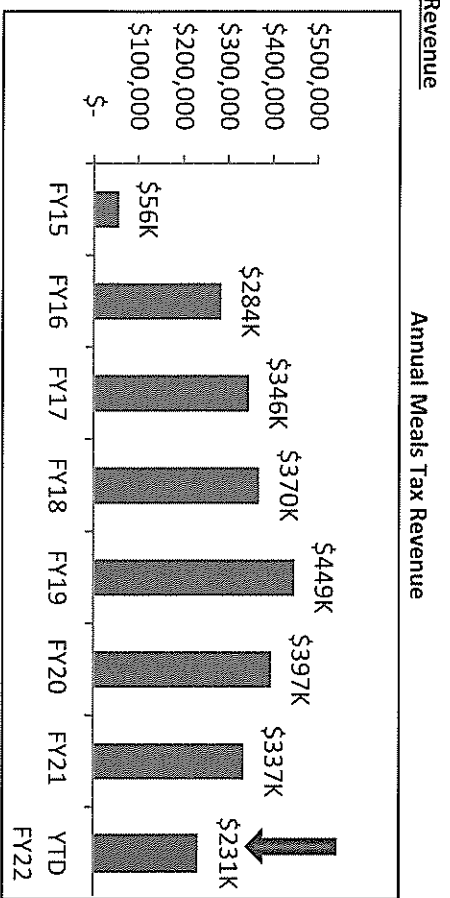
- Municipalities are allowed to add a .75% charge to the State 6.25% excise tax on restaurant meals.
- Westwood adopted the additional meals tax at the 2014 Fall Town Meeting and it became effective January 1, 2015.

## 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.



Most Recent Quarterly Receipts

Quarter	Meals	Hotels
9/30/20	\$72,820	\$47,399
12/31/20	\$86,881	\$20,582
3/31/21	\$91,942	\$18,463
6/30/21	\$85,213	\$27,921
9/30/21	\$112,419	\$54,637
12/31/21	\$119,050	\$81,954

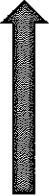
# Meals and Hotels Tax

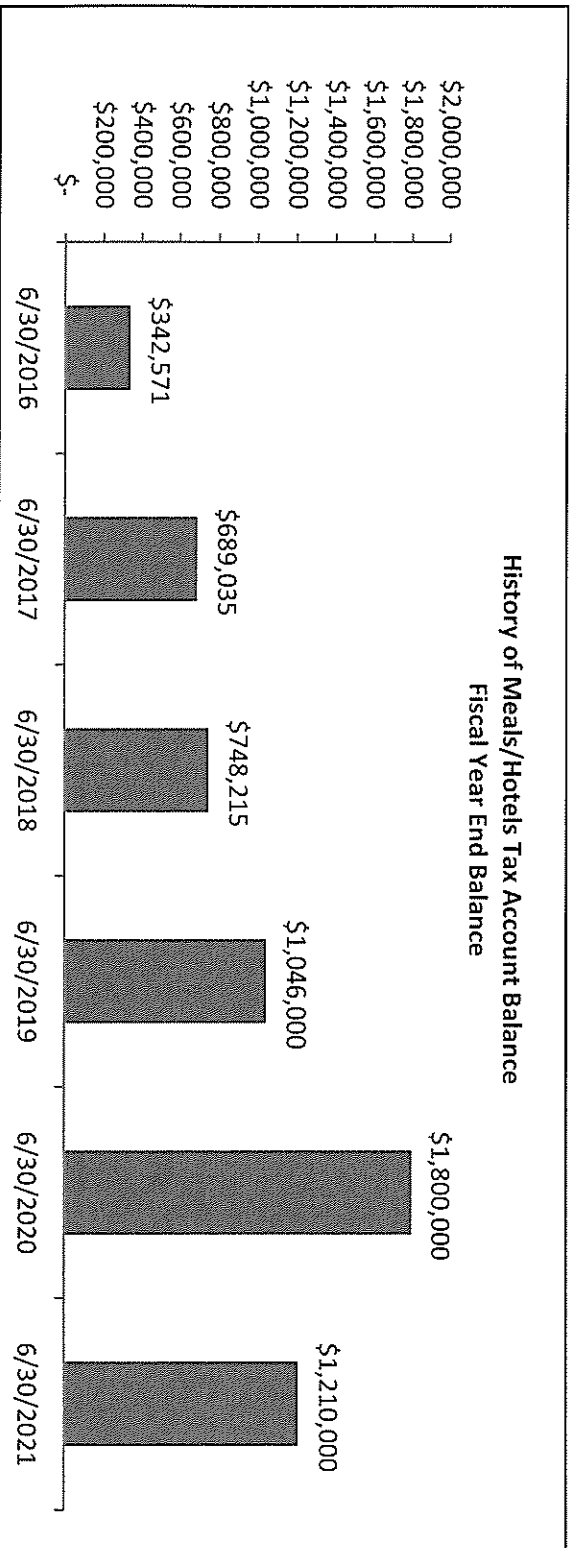
## Use of Funds

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

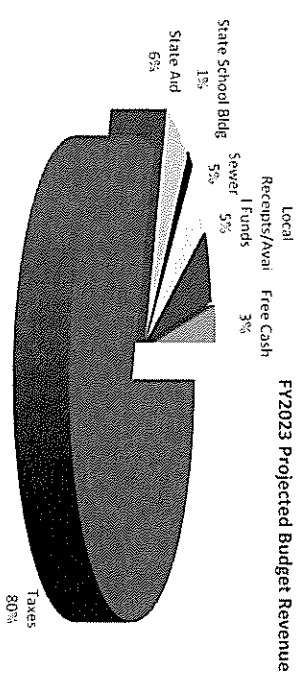
- Funds have been used for capital projects.
  - May 2018 Town Meeting appropriated \$432K of funds:
    - Lighting of the High School tennis courts
    - HVAC project at the High School pool
    - These facilities receive extensive use by residents of all ages.
  - May 2019 Town Meeting appropriated \$515K of funds:
    - Design of Recreation Field Lighting
    - Thurston Middle School HVAC project
    - Council on Aging HVAC project
  - No Funding was used at the June 2020 Town Meeting
  - May 2021 Town Meeting appropriated \$1,060,000 of funds
    - High School Multipurpose Turf Field replacement
    - Pool – Deck surfacing
    - Pool – Drainage and Refurbishment
    - These facilities receive extensive use by residents of all ages.
  - Proposed use for May 2022 Town Meeting \$650,000

## Balance in the Account

- The balance in the account as of June 30, 2021 was \$1.2M
- The balance at December 31, 2021 is \$1.57M 



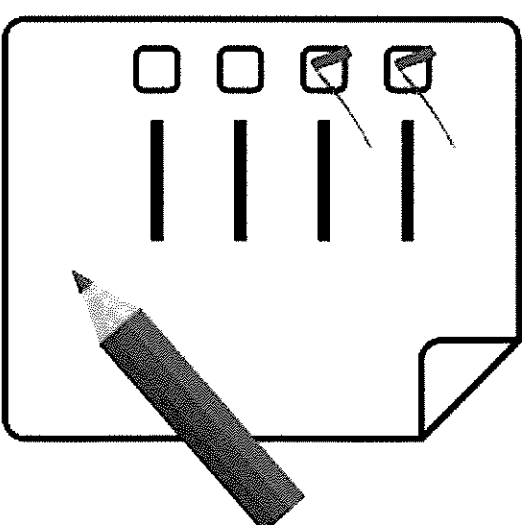
# Structurally Sound Budgets



- The budgets as recommended by the Select Board and FinCom and approved by Town Meeting are well balanced.
- Town Meeting approves structurally sound budgets and prepares for a “Rainy Day”.
  - Structurally sound budgets, no one time subsidies.
  - Conservative revenue budgets – no inflation of revenue projections.
  - Meals/Hotels tax revenue to separate fund.
  - Purposefully building reserve accounts to target levels.
  - Finances are designed to maintain essential services during rainy day disruption.
- Financial Impact of COVID
  - Town and School have adapted to continue services for residents.
  - Significant changes to Town and School Services
    - Some additional costs incurred by School and Municipal Departments
- FY21 and FY22 budgets have weathered COVID financial impact:
  - No cuts to State Aid
  - Have not had to use reserve accounts
  - Outside funding has covered specific COVID impact costs
- FY23 may see continuing costs
  - Outside Funding
  - One time funding
  - Some additional costs in operating budgets

## Next Steps in Budget Cycle

- Continued review of revenue projection
  - State budget process
- Continue review of expenditures/other updates
  - Assessments (Blue Hills, MWRA)
  - Health Insurance
- Select Board continues review/refinements to Capital Budget
- Prepare Articles 1 and 2 FY22 Budget Supplements
- Any updates will be presented to Finance and Warrant Commission in advance of Fincom March Public Hearings





*Westwood Finance and Warrant Commission  
January 2022 MEETING  
Tuesday, January 18, 2022  
ZOOM Webinar  
6:00 PM  
Meeting Minutes*

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Pursuant to Chapter 20 of the Acts of 2021, On June 16, 2021, Governor Baker signed into law an Act Extending Certain COVID-19 Measures Adopted during the State of Emergency. This Act includes an extension, until April 1, 2022, of the remote meeting provisions of his March 12, 2020, Executive Order. This meeting will be conducted via remote means. Members of the public who wish to access the meeting may do so by using the Webinar link below. Every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, for reasons of economic hardship and despite best efforts, we will post on the Town website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

The meeting will be live streamed by Westwood Media Center and the public can view the meeting there. Our government channels will be broadcasting the meeting on Comcast channel 12 and Verizon channel 42.

The public is encouraged to watch our meeting via Westwood Media Center live stream and join via Zoom webinar as instructed below. The public will be allowed to make comments, if they wish to do so, during the portions of the meeting designated for public comment.

## **JOIN ZOOM MEETING:**

You are invited to a Zoom webinar.  
When: Jan 18, 2022 06:00 PM Eastern Time (US and Canada)  
Topic: Finance and Warrant Commission

Please click the link below to join the webinar:  
<https://us02web.zoom.us/j/84783257398?pwd=YVlqK29aOFVoWHdHRkFKd2lnY2tSdz09>

Passcode: 985930

Or Telephone:  
877 853 5257 (Toll Free) or 888 475 4499 (Toll Free) or 833 548 0276 (Toll Free) or 833 548 0282 (Toll Free)  
Webinar ID: 847 8325 7398

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FinCom Chair Dianne McCarthy called the meeting to order at 6:03 PM and welcomed members to the January Zoom Webinar.

All Finance and Warrant Commission members were present.

The Chair then granted permission to Westwood Media Center to live stream and record the meeting. She also asked if anyone else would like to record this meeting.

Chair McCarthy made introductory comments. She then welcomed all participants; remote members, presenters and members of public and press to the FinCom January meeting. Ms. O'Donnell then called the ROLL.

Members were previously provided with the final agenda packet for this meeting and came prepared to hear all presentations.

The Chair then led members in the Pledge of Allegiance.

Chair McCarthy then gave members an overview of current issues discussed by Select Board Members at their most recent meeting. She encouraged members to attend those meetings whenever possible.

**The Evening's Presenters:**

Peter Ittig, Resident 108 Bay Colony Drive	Citizens Petition Articles on Senior Property Tax Exemptions (1&2)
Chris Coleman – Town Administrator and Pam Dukeman – Assistant Town Administrator/Finance Director	Summary Preview of 2022 ATM Warrant Articles
Abby McCabe – Town Planner and Chris Pfaff – Planning Board Chair	Summary Preview of 2022 ATM Warrant Articles



The Chair introduced the evening's first presentation. Resident Peter Ittig introduced his Citizen's Petition Articles:

Citizen's Petition -1 Property Tax Exemption for Senior Citizens Petition (M.G.L. Chapter 59)

Citizen's Petition -2 Property Tax Exemption for Senior Citizens Petition (M.G.L. Chapter 59, Section 5, Clause 41C ½ and Clauses 17D, 17E, and 17F)

Mr. Ittig supplied a number of related materials supporting his articles which can be found attached using the link below. After The Petitioner finished his presentation, the Chair asked for questions and comments from members. Ms. McCarthy then thanked the Petitioner and requested that he supply the statement that he read at the beginning of his presentation so it could be included with his various accompanying documents supporting his articles.

The Chair then introduced Chris Coleman, Town Administrator and Pam Dukeman, Assistant Town Administrator/Finance Director. Select Board Chair John Hickey had planned to attend but was unable to because of an unexpected work commitment. Mr. Coleman and Ms. Dukeman then presented a Summary Preview of 2022 Select Board Annual Town Meeting Warrant Articles. A copy of their presentation materials including a list of the articles and supporting slides can be found by using the link below. The Chair then opened the meeting to questions and comments from members.

The evening's next presenters were Abby McCabe, Town Planner, and Chris Pfaff, Planning Board Chair who presented the Planning Board's Summary Preview of 2022 Annual Town Meeting Warrant Articles. A copy of their presentation materials is also available with supporting slides that can be found by using the link below. The Chair then asked for questions and comments from members regarding Planning Board Articles.

Ms. McCarthy then introduced "New Business" which included a discussion on the assignment of the 2022 ATM articles and what members could expect from the budget process as the Commission moves through the ATM season. The Chair also made final comments on the 2022 Sub-Committees being complete and thanked all for being hard at work so promptly.

The Chair then opened the discussion to “New Business.” Peter Ittig stated that he did have comments to make, specifically, the Commission did not take a vote to review or approve the write-up in the FinCom official Recommendation prior to mailing to the public ahead of the 2021 Special Town Meeting. When the Chair reminded Mr. Ittig that this issue had been asked and answered at the December Commission meeting, Mr. Ittig stated that he wanted to make this motion again on this issue. A second was asked for and no second was made.

The Chair asked for a motion to approve the December minutes, a motion was made and seconded to accept the minutes. The Chair then asked for any comments. Mr. Ittig stated that he had several objections to the minutes including a paragraph from the December meeting where it stated that “*Ms. McCarthy then asked if there was any “New Business” before she called for a motion to approve the minutes. Several members expressed their serious concerns regarding one member, Mr. Ittig, misrepresenting his personal opinion as the minority report of the Commission. Members felt this behavior undermined the integrity of the Commission. Mr. Ittig responded. It was clarified that there is only one Report of FinCom on this matter: 2021 Westwood Finance and Warrant Commission Warrant and Recommendations for the Special Town Meeting regarding the Hanlon-Deerfield Project.*” Mr. Ittig made a motion to strike this paragraph from the minutes. The Chair asked for a second on the motion, hearing none. Mr Ittig then made a motion that all his motions be accurately and correctly reported and not by summarizing them but by reporting them word-for-word. The Chair asked for a second, again, hearing none. Mr. Ittig then said that he had a complaint from a citizen that they could not see the documents on zoom clearly and were unable to find information on the town website. He was asked if he was able to assist the resident in finding the information that they were seeking and he said no and that he was just passing on the comment. Mr. Ittig then made another motion that the December meeting documents be easily made available and posted including all of his Citizen’s petition documents from this current meeting. There was no second on this motion. The Chair asked if members were ready to approve the December 2021 minutes which passed with a vote of 13 members in favor and one opposed.

Ms. O’Donnell offered and the Chair agreed to post all related materials from the December Meeting and this meeting on the FinCom website under “Agenda Packets”. Ms. O’Donnell will continue to post the FinCom agenda packets on the FinCom page prior to all FinCom meetings. Ms. O’Donnell asked Mr. Ittig in the future to please send any resident seeking information to her so she can appropriately help anyone in need of assistance.

The Chair again thanked all presenters and members for all their input at this meeting and then asked for a motion to adjourn. A motion was offered and seconded. A ROLL CALL vote was taken unanimously in favor.

**Meeting Adjourned at 7:56PM**

For a complete video of the 1/18/22 FinCom meeting please see the following link:  
<https://westwoodmediacenter.tv/>

To view all FinCom Agenda Packets with related materials and presentations, please click on the link below.

<https://www.townhall.westwood.ma.us/home/showpublisheddocument/24408/637786229831970000>