

**Town of Westwood**  
**Finance and Warrant Commission**  
**2022 Annual Report**  
**Warrant and Recommendations for**  
**Annual Town Meeting**

**Monday, May 2, 2022**

**6:30 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 1: Westwood High School Gymnasium, 200 Nahatan Street  
PRECINCT 2: Westwood High School Gymnasium, 200 Nahatan Street  
PRECINCT 3: Westwood High School Gymnasium, 200 Nahatan Street  
PRECINCT 4: Westwood High School Gymnasium, 200 Nahatan Street  
PRECINCT 5: Westwood High School Gymnasium, 200 Nahatan Street

on the last Tuesday in April, it being the twenty sixth (26) day of said month, A.D. 2022, 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  
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)*  
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEAR TERMS  
ONE SELECT BOARD MEMBER FOR A THREE YEAR TERM  
ONE SEWER COMMISSIONER FOR A THREE YEAR TERM  
ONE TAX COLLECTOR FOR A ONE YEAR TERM *(to fill a vacancy)*

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 in the Westwood High School Auditorium, 200 Nahatan Street, in said Westwood, on Monday, May 2, 2022 at 6:30 in the evening, there and then to act on the following articles:



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<b>Article No.</b>	<b>2022 Annual Town Meeting Article Description</b>	<b>Sponsor</b>
1	<b>FY22 Budget Adjustments by Transfer (\$190,000)</b>	Select Board
2	<b>FY22 Budget Adjustments by Appropriation (\$527,000)</b>	Select Board
3	<b>FY23 Operating Budgets (Appendix "D")</b>	Select Board
4	<b>Appropriation (\$1,356,250) - Municipal Capital Improvements</b>	Select Board
5	<b>Appropriation (\$1,017,000) - School Capital Improvements</b>	Select Board
6	<b>Appropriation (\$700,000) - Sewer Capital Improvements</b>	Select Board
7	<b>Appropriation (\$682,000) - Additional Capital Improvements</b>	Select Board
8	<b>Borrowing (\$325,000) - Additional Capital Improvements</b>	Select Board
9	<b>Appropriation (\$125,000) - Stabilization Fund FY23</b>	Select Board
10	<b>Appropriation (\$1,515,000) - OPEB Liability Trust Fund - FY23</b>	Select Board
11	<b>Appropriation (\$300,000) - Aid to the Elderly for Senior Tax Relief</b>	Select Board
12	<b>Borrowing (\$900,000) - Additional Capital Improvements</b>	Select Board
13	<b>Citizen's Petition - Property Tax Exemption for Senior Citizens (M.G.L. Chapter 59)</b>	Mr. Peter Ittig
14	<b>Citizen's Petition - Property Tax Exemption for Senior Citizens (M.G.L. Chapter 59, Section 5, Clause 41C ½ and Clauses 17D, 17E, and 17F)</b>	Mr. Peter Ittig
15	<b>Obed Baker House - Disposition of Town-Owned Property</b>	Select Board
16	<b>Disposal of Real Property (50 Carby Street - Grant of Easement for Driveway)</b>	Select Board
17	<b>Acquisition of Real Property (American Legion Hall, 90 Deerfield Avenue)</b>	Select Board
18	<b>Zoning Amendments Relative to Permitting and Approval of Solar Arrays</b>	Planning Board
19	<b>Zoning Amendments Relative to Property on High Street in the Vicinity of the Historic Obed Baker House and Westwood Plaza</b>	Planning Board
20	<b>Zoning Amendment Relative to Expansion of Nonconforming Structures</b>	Planning Board
21	<b>Zoning Map Amendment Relative to 394 &amp; 396 Providence Highway</b>	Planning Board
22	<b>Zoning Bylaw &amp; Zoning Map Amendments Relative to Mixed-Use &amp; Multi-Family Residential Overlay Districts</b>	Planning Board
23	<b>Housekeeping</b>	Planning Board





## Finance and Warrant Commission

### 2021/2022 Membership

#### Terms Expiring in 2022:

William Bruce  
James Ferraro  
Peter Ittig  
Caitlyn Jurczak  
Thomas Kilgarriff

#### Terms Expiring in 2023:

Rene Gauthier  
Mike Gay  
Angeila Hughes  
George Laham  
Christopher Poreda

#### Terms Expiring in 2024:

Lauren FitzPatrick  
George Hertz  
**Dianne McCarthy - CHAIR**  
Kristina Patyjewicz  
Alex Yale

Jane O'Donnell, Administrator



## WESTWOOD FINANCE AND WARRANT COMMISSION

### A MESSAGE TO RESIDENTS FROM CHAIR DIANNE MCCARTHY

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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 FinCom is the first motion under the article of the warrant and is considered the main motion that is voted at Town Meeting.

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. FinCom’s two main functions 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 thank and acknowledge the dedicated staff in Westwood Administration. Town Administrator Chris Coleman, Assistant TA/Finance Director Pam Dukeman, Director of Community and Economic Development Nora Loughnane, Town Clerk Dottie Powers, Town Planner Abby McCabe, DPW Director Todd Korchin, Superintendent of Schools Emily Parks, WPS 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 want to acknowledge Pam Dukeman and Abby McCabe for their years of service to Westwood and to FinCom. Our work would not have been possible without Pam and Abby. A special thanks to Melinda Garfield, Connor Lynch, and Dan Coughlin of the Westwood Media Center. Without their continued support, we simply could not have performed our duties, and we are grateful for their efforts.

I wish to thank the chairs of the FinCom subcommittees, Bill Bruce (Education), Lauren FitzPatrick (Municipal), Chris Poreda (Planning/CED), as well as 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. This year's FinCom took on the additional challenge of supporting a Special Town Meeting in the Fall. The thoughtfulness and consideration that has gone into their work this year are highly valued.

Finally, it is hard to encapsulate in one paragraph the many accomplishments of our FinCom Administrator, Jane O'Donnell. 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 2 for the 2022 Westwood Town Meeting to discuss and vote on the important issues pertaining to the Town

Kind Regards,

Dianne McCarthy, Chair

## MUNICIPAL SUBCOMMITTEE REPORT

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### Municipal Budget Overview

The municipal budget for fiscal year 2023 (“FY23”) 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 FY23 municipal operating budget of \$22,640,063 is a 3.74% increase from the FY22 budget of \$21,823,709. The breakdown of spending by department is shown below:

<u>Function</u>	<u>Amount</u>	<u>% of Muni Budget</u>
Public Safety (Fire & Police)	\$10,341,457	46%
Department of Public Works	\$4,718,021	21%
Culture (Library) & Recreation	\$2,076,198	9%
General Government	\$3,063,897	13%
Community and Economic Development	\$1,318,804	6%
Human Services	\$955,686	4%
<u>Municipal Communications</u>	<u>\$166,000</u>	<u>1%</u>
Total	\$22,640,063	100%

The budget is overwhelmingly salary driven since as a percent of budget, salaries are 80% of the total for FY22 as compared to 79% in FY22. The 4% salary increase is driven by salary contractual obligations, COLA/Step increases for all staff along with additional staffing in the town clerk and library. Additional salary drivers are the library custodial staffing enhancements/reorganization and staffing of the Human Services Division. Currently there are 223 people employed by the town (183 full-time and 40 part-time).

Expenses represent 20% of the budget for FY23 as compared to 21% in FY22. Total proposed expense increase is 2.7% for FY23 compared to FY22 of a 1.8% increase. The greatest contributor toward the 2.7% increase is associated with the new library branch (\$15K) and other expense budget increases (\$23K).

Fixed costs related to employee benefits are expected to increase by 6.8% for FY23, this is an increase from 5.5% in FY22. The costs related to a for school employees are 56% and municipal employees are approximately 44% of the total fixed costs. The increase in the school pension assessment is 7.2% and the increase in the municipal pension assessment is 7.3%. Both school and municipal health insurance is estimated to increase 7%.

### Public Safety – Fire Department

- **FY23 proposed budget \$5.2 million; 2.3% increase from prior year**
  - Training and prevention actual spend in FY21 was 6x less than FY22 budget
    - This covers anything with prevention or education outside of salaries, this will ramp back up to full capacity in FY23
  - Staffing #s remain constant but salaries for firefighters are -1% YoY where Chief Salary is up 11% YoY
    - Turnover of more senior firefighters have been backfilled at lower salaries, Chief salary (contractual) was finalized after FY22 budget was approved so FY23 \$\$s appear inflated to amortize amount over contract length (3 yrs.)
  - Overtime/other is up 16% from FY22 budget to FY23 budget
    - This is related to ongoing contractual / labor negotiations which have yet to be finalized, concrete numbers not available

## MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

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- **Highlights from prior year and Priorities for FY23**
  - 2021 call volume was 54% EMS, 46% other (fire, etc.)
  - 127 fires, 16 were building
  - Administered COVID vaccine drives for municipal staff and some senior
  - Hired 3 firefighters with 1 remaining vacancy
  - Priorities for upcoming year include resuming and ramping community efforts, upgrade SCBA units, work on departmental strategic plan, succession planning, and increase operational efficiencies
- **FY23 Capital \$86,250**
  - Turnout Gear
  - Replacement of Command Staff Vehicle

### Public Safety – Police Department

- **FY23 proposed budget \$5.1 million; 3.1% increase from prior year**
  - Additional training and uniform allowance is the largest change in expense
  - Number of staff (46) to remain unchanged FY22 to FY23
    - Slight increase in salaries based on the contractual salary obligations
  - Overtime projection is 15% higher than FY22
    - This is a result of unfinalized contractual negotiations
- **Prior Years Accomplishments**
  - Successful Recruitment: Enhanced staff cultural, linguistic, racial and gender diversity
  - Modernized 100% of the Administrative fleet
  - Maintained high visibility
  - Fully staffed the Community Crisis Intervention Team (CCIT) to address mental health and opioid addiction
  - Innovated, modified, and continued full operation amidst global pandemic
  - Added a dedicated Traffic Safety and Enforcement Officer to address growing concerns
- **Key Initiatives for 2023**
  - Secure statewide accreditation through the Massachusetts Police Accreditation Commission
  - Further implement hybrid police patrol vehicles
  - Modernize equipment and policies to meet industry best practices
  - Fill anticipated vacancies and reorganize internal structure to meet the needs of the community
  - FY23 Capital - \$275,000
  - Replacement of vehicles
  - Traffic Safety/Security Equipment

### Culture (Library) and Recreation

- **Library**
  - FY23 proposed budget \$1.54 million; 6.4% increase over FY22
    - Salaries are increasing by 4.8%; expenses projected to increase by 11.8%
    - Additional branch staff hours for Wentworth Hall
    - Library custodial staffing enhancements and reorg.
- **FY23 Capital, \$105,000**
  - Patron/Staff End User Technology
    - Upgrade and replace desktops for public use and staff
  - Sound Dampening Project
    - Investment in the teen room to prevent sound travel
  - Book Mobile and mobile shelving
    - Retrofit former COA van into a Library Book mobile
- **Recreation**
  - FY23 proposed budget \$0.52 million; 3.8% increase over FY22
    - Salaries increase due to minimum salary increase; Dept. Reorg.
    - Additional resource need due to program size modifications
- **FY23 Capital, \$60,000**
  - School street playground
    - Repairs to run down features. Will eventually need to be replaced

**\*\*Long term need for dedicated community rec. center\*\***

**Community and Economic Development**

- **FY23 Proposed Budget**
  - Dept. Divisions include Building, Planning, Health, Zoning, Conservation, Licensing and Housing.
    - All work collaboratively to achieve efficiency and tangible budgetary benefits as opposed to having separate divisions
  - \$1.32M for FY23; 3.5% increase from FY22
  - 94% of budget goes to salaries
  - No proposed increase in expenses (Bldg. Inspection Div. proposes a 5% decrease)
- **FY22 Key Accomplishments**
  - Zoning Div. hired new staff to replace staff resignation resulting in lower personnel costs
  - Public Health Div. used State and Fed. Grant money to fund COVID related extra costs
- **Continued Areas of Focus FY23**
  - State budget to include more State aid for local Public Health offices
  - Commitment to maintaining neighborhood character of Town in spite of State mandated zoning changes
  - Islington Village Development
    - Opening of new Library Branch (dedication ceremony in Spring)
    - Opening of new restaurants
    - Anticipated increase in Town revenue from property tax and meals tax

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

DPW is responsible for maintaining the Town's infrastructure, including: roads, fields, buildings, cemeteries, public areas, as well as waste disposal and recycling. DPW has successfully completed the Route 109 improvements including upgrading the Clapboardtree/Winter Streets and Oak/Pond Streets intersections as well as Town wide sidewalks.

- **DPW FY22 Proposed Budget**
  - The DPW has requested a FY23 budget of \$4,718,021, a 3.2% increase from FY22
  - Staffing levels were maintained at the same level by giving current employees additional tasks, moving existing staff to different locations, and outsourcing task when available. DPW maintains a strong motor pool with vehicle life expectancy between 10 – 12 years.
- **FY22 Prior Year**
  - Completed final phase of Route 109 road improvement. Including upgrading Clapboardtree/Winter Streets and Oak/Pond Streets Intersections.
  - Paving Projects
  - Cemetery, continue to implement new rules and regulations
  - Sewer, construction phase of 2021 Inflow and Infiltration program
  - Upgrade high school fields
  - Energy efficiency, ongoing education and outreach regarding trash & recycling
  - Reduce recycling contamination to <10%, reducing costs and audits
- **FY23 Capital Requests \$285,000**
  - Truck with plow - \$80,000
  - Dump truck - \$80,000
  - Mechanical lift set - \$50,000
  - Downey St sidewalk design (Booth to Canton) - \$75,000

The amount of solid waste disposed of by the Town continues to grow with the Town. A recent renewal of the contract with Waste Management, Inc. maintained the disposal fees at \$71/ton. Although the amount of recycling has leveled, the Town has been able to decrease the contamination rate to under 10%, thereby eliminating penalties and contamination audits. Given the thin margin, continued efforts to encourage proper recycling will continue. Disposal of yard waste continues to be a challenge.

The Town uses approximately 1,480M/gals of water/per. Approximately 50M/gals from MWRA (\$3,348,100.00). Water line improvements continue by lining the interior of the pipe to preserve the integrity/longevity of the pipe w/o having to dig-up the street.

DPW is committed to green energy with the installation of LED street lights and advancements with solar collection arrays and environmentally friendly buildings.

## MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

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### General Government

General Government includes Select Board, Finance and Warrant Com., Accounting, Assessor, Treasurer, tax Collector, Legal, Personnel/HR, Town Clerk, Housing Authority, and IT.

#### ▪ **FY23 Proposed Budget**

- Increase of 4.9% from FY22 to \$3,063,897
- General Government includes: 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 1.2% (FY22) and 4.2% (FY21).

#### ▪ **Prior Year Accomplishments**

- The Town Hall has been reconfigured for more space efficiency and better handicapped access.
- COVID issues have subsided but allowed improvements in electronic access and on-line payments.
- All departments are utilizing work-from-home employment where applicable.
- Wentworth Hall opened to the public in full operation.
- Westwood recognized by the National Government Finance Offices Assoc. for financial excellence. 24<sup>th</sup> consecutive national award.
- Revenues from real estate taxes (99.4%) and motor vehicles remained consistent. Most COVID costs were covered by state and federal funding. Hotel and meals taxes continue to lag due to COVID.
- Approximately \$519K (2.4%) of fiscal year 2022 appropriations was returned/not spent. An additional \$405K from 2022 appropriation was returned from reserve fund. *Note* this sum is appropriated annually and could be self-funded with free cash, to lessen subsequent taxation.

### Conclusion

After two years, COVID is still impacting major decisions at the local, state and federal levels. The town's meal and hotel taxes continue to lag due to the pandemic. Town government, administrators and all municipal divisions continue to find new ways to navigate and handle the unfortunate COVID landscape. Our town fire department was able to administer vaccinations and electronic improvements through the town have grown, i.e. online payment, remote work, virtual meetings. Please note that most COVID costs were covered by state and federal funding. As we continue into FY23, the community is able to enjoy the new library along with opportunity for economic growth with the expansion of Islington.

The FY23 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 FY23 budget and thanks the Department Heads, Town Administration, 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 FY23 budget requests seem appropriate given their respective charters and evolving town needs.

## **EDUCATION SUBCOMMITTEE REPORT - 2022**

### **MEMBERS:**

**WILLIAM C. BRUCE, CHAIR**

**GEORGE LAHAM**

**MICHAEL GAY**

**RENE GAUTHIER**

For FY 2023 the Westwood School Department proposes a budget that represents a modest increase of 3.5% over the approved FY2022 budget. Within the total \$51,762,397 proposed operating budget for the schools, \$44,177,983 represents the budget for school personnel, \$2,074,331 for Westwood's Special Education, and \$970,335 for school capital improvements.

In developing the FY'23 budget, the school department has continued to keep in mind its strategic priorities as well as needs that were identified in prior budgets but were not able to be addressed. For example, in FY'22, the School Department was only able to partially fund the Director of Safety and Security position. The FY'23 budget proposal looks to fully fund that position. As the School concludes the Social Studies curriculum review that aligns to the state's curriculum frameworks in History and Social Science, the School Department is adding a part-time teacher to facilitate the implementation of the new high school civics requirement.

As the School Department looks to FY 23, the challenges of the pandemic will continue to persist. Moreover, it is more clearly understood that the process of assessing and addressing potential learning gaps and supporting students emotionally will continue for some time. The bulk of the proposed FY'23 budget requests are in the realm of Student Services, most notably in providing an adjustment counselor at the high school and a Dean of Students position at the middle school. The FY'23 budget requests reflect the School Department's assessment of current student needs based on input from teachers, counseling staff, parents, and administrators, as well as Social Emotional Learning assessment data and trends in student mental health needs. The Department is also proposing to allocate the entire \$170K that the District received in federal ESSER III grant funding to increase counseling support at the elementary level for the next 2 school years. The Department acknowledges that the pandemic has affected all of us in ways that we may not yet fully understand, and we want to do our best as a community to support our students during an unprecedented time.

Finally, over the last several years, Westwood has committed to honoring diversity, pursuing equity, and promoting integration through strategic priorities for the district. Related to those priorities, the District recently applied for and was granted funds for two purposes: 1) A grant (approx. \$67K) to increase efforts to recruit, hire, and retain a talented and diverse workforce. 2) A significant increase in our METCO grant allocation (approx. \$250K) to expand our long-standing METCO program to the elementary level. While the talent diversification grant is one-time funding, the increase in the METCO grant includes both funding for planning and preparation this school year and an ongoing increase to annually offset the transportation and



staffing costs for a larger program. It also allows the School to reframe the work of the current METCO Director to a broader Director of Equity and Community Partnerships role.

The Town of Westwood's School Department has proposed for FY'23 a 3.5% increase which is equivalent to \$1,749,809. This amount is in line with the average approved increases from the previous 5 years (FYE 18 – FYE 22) of 3.44%. The majority of the proposed increase of 3.5% is contractual previously negotiated union increases. The remaining increase is non-previously negotiated expenses comprised of Special Education (-13,000) , Utilities/ Operations/ Maintenance (\$-50,000), and all other non-contracted staff (\$182,675).

### 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. The biggest change within the special education budget for FY23 is a change in the allocation of the IDEA Grant. The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

This year, the School Department is also using over \$800K of the Special Education IDEA Grant to pay for salaries rather than non-salary expenses. This was a strategic decision that was discussed with the School Committee and allows the Department to potentially increase Medicaid reimbursement. As a result of this change, a corresponding amount in Town funds will be used to pay for non-salary expenses, rather than salaries. While this change doesn't create clear and predictable funding increases to future Medicaid reimbursement, it will put the town in the best possible position. Salaries are not considered reimbursable by Medicaid. IDEA allows us to apply Grant money towards Salaries.

### Conclusion

The Finance and Warrant Commission's Sub-committee on Education recommends support of the School Department's FY2023 Operating and Capital Budgets. This budget, proposed by School Administration and advanced by the School Committee, allows Westwood to meet its contractual obligations, address current needs, and move forward the priorities of the School Department.



## What Goes On At Our Town Meeting?

### A Message from the Town Moderator...

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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.
- 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.
- Our May 2, 2022 Meeting will be held indoors, and due to the possibility of fewer people attending due to the recent pandemic; it may be necessary to reduce the quorum.
- One hundred and seventy-five (175) registered voters constitute a quorum, however as per The Acts of 2022, signed by the Governor, February 12, 2022 titled “AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2022 TO PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS” as per Section 15, the Select Board, in consultation with the Moderator may reduce the quorum to 10 percent of normal amount (which is a minimum of 18).

#### 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 the 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 the announcement of the voice 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 an electronic vote, a standing vote, or may order a vote by secret written ballot.

**2022 WARRANT AND FINCOM RECOMMENDATIONS FOR ANNUAL TOWN MEETING:**

**ARTICLE 1 - FY22 Budget Adjustments by Transfer**

To see if the Town will vote to appropriate by transfer from available funds the sum of One Hundred and Ninety Thousand Dollars (\$190,000) to supplement the following fiscal year 2022 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
FinCom Reserve	\$140,000	Snow and Ice Budget	\$140,000
Debt Budget	\$50,000	Town Clerk Salary	\$35,000
		Fire Emergency Mgmt. Project	\$15,000
<b>Total</b>	<b>\$190,000</b>	<b>Total</b>	<b>\$190,000</b>

**(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 - FY22 Budget Adjustments by Appropriation**

To see if the Town will vote to appropriate by transfer from available funds the sum of Five Hundred and Twenty-Seven Thousand Dollars (\$527,000) to supplement the following fiscal year 2022 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	\$335,000	Snow and Ice Budget	\$100,000
Ambulance Receipts	\$192,000	DPW Snow and Ice Salaries	\$120,000
		Fire Department Salary	\$215,000
		Ambulance Services/Equipment	\$92,000
<b>Total</b>	<b>\$527,000</b>	<b>Total</b>	<b>\$527,000</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 - FY23 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, 2022, through June 30, 2023, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2022 Annual Town Meeting, or take any other action thereon.

**(Select Board)**

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 abstention, 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, 2022 through June 30, 2023, as set forth in Appendix D of this report.**

### **TOWN BUDGET**

#### **Appendix D – Page 73.**

*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 (\$1,356,250) 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 Fifty-Six Thousand and Two Hundred and Fifty Dollars (\$1,356,250) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

<b>Equipment/Project</b>	<b>Requesting Department</b>	<b>Cost</b>	<b>Funding Source</b>
Wheelchair Accessible Van	Council of Aging	\$90,000	Free Cash
One Ton Dump Truck with Plow	DPW	\$80,000	Free Cash
One Ton Dump Truck	DPW	\$80,000	Free Cash
Mechanic Lift Set	DPW	\$50,000	Free Cash
Design Funding for Downey St. Sidewalk (to proceed w/ already approved State Grant of \$356k)	DPW	\$75,000	Free Cash
Fire Turnout Gear	Fire	\$21,250	Free Cash
Fire Command Staff Vehicle	Fire	\$65,000	Free Cash
End User Technology – All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End Use Technology	Library	\$15,000	Free Cash
Library Sound Dampening Project	Library	\$50,000	Free Cash
Book Mobile – Retrofit Existing COA Van	Library	\$30,000	Free Cash
Library Mobile Shelving Units	Library	\$10,000	Free Cash
Police Vehicles	Police	\$215,000	Free Cash
Police Equipment	Police	\$60,000	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Carby Municipal Building Mechanical Upgrades	DPW	\$45,000	Free Cash
Building Maintenance & Improvement (Year 5 of 5)	Housing Authority	\$150,000	Free Cash
Radio Upgrade and Replacement	Public Safety	\$15,000	Free Cash
Police, Fire, & EMS Radio Infrastructure	Public Safety	\$80,000	Free Cash
	<b>Total</b>	<b>\$1,356,250</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 5 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. The members opposed were concerned that the individual line items were not separated out by department requests, so they could be voted as separate articles for approval.*

**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:

<b>Equipment/Project</b>	<b>Requesting Department</b>	<b>Cost</b>	<b>Funding Source</b>
Technology	Schools	\$130,000	Free Cash
Furniture, Fixtures, and Equipment	Schools	\$30,000	Free Cash
HVAC and Controls	Schools	\$200,000	Free Cash
Roofing	Schools	\$150,000	Free Cash
Facility Improvements	Schools	\$487,000	Free Cash
Copiers	Schools	\$20,000	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 (\$700,000) Sewer Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Seven Hundred Thousand Dollars (\$700,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements.

<b>Equipment/Project</b>	<b>Requesting Department</b>	<b>Cost</b>	<b>Funding Source</b>
Stormwater Compliance	Sewer	\$75,000	Sewer Retained Earnings
Inflow and Infiltration Program	Sewer	\$125,000	Sewer Retained Earnings
Pump Station Facility Program	Sewer	\$500,000	Sewer Retained Earnings
	<b>Total</b>	<b>\$700,000</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 7- Appropriation (\$682,000) Additional Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Six Hundred and Eighty-Two Thousand Dollars (\$682,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

<b>Equipment/Project</b>	<b>Requesting Department</b>	<b>Cost</b>	<b>Funding Source</b>
School Street Playground Refurbishment	Recreation	\$60,000	Meals/Hotels Tax
Self-Contained Breathing Apparatus Full System Upgrade	Fire	\$215,000	Meals/Hotels Tax
Library Parking Lot	DPW	\$75,000	Meals/Hotels Tax
Schools Network Project	Schools	\$300,000	Meals/Hotels Tax
Rescue Equipment Upgrade and Replacement	Fire	\$32,000	Ambulance Receipts
	<b>Total</b>	<b>\$682,000</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 provides funds for the appropriate equipment for the Fire Department to be acquired, maintained, and replaced when at the end of the useful service life. 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 keep pace with updating playgrounds, parking lots that residents use often, and of course, school networks must be maintained at all times.*

**ARTICLE 8 - Borrowing (\$325,000) Additional Capital Improvements**

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to pay costs of design services related to repairs to the Conant Road Culvert, and the expansion of the Cemetery; to determine whether this appropriation shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

<b>Equipment/Project</b>	<b>Amount</b>	<b>Funding Source</b>
Conant Road Culvert Design	\$200,000	Borrowing
Cemetery Expansion Design	\$125,000	Borrowing
	<b>\$325,000</b>	

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

That the Town appropriates \$325,000 to pay costs of design services related to repairs to the Conant Road Culvert (\$200,000), and the expansion of the Cemetery (\$125,000), 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 any other enabling authority, and to issue bonds or notes of the Town therefor.

**(Select Board)**

*During the discussion on the article, a FinCom member raised the question of any costs beyond the proposed \$325,000. Per Town Attorney, Pat Ahearn, this Warrant Article will only authorize a maximum of \$325,000 for these Design projects. Any anticipated expense beyond that amount would need to be brought before the Town in a new Warrant Article at a future date.*



**ARTICLE 9 - Appropriation (\$125,000) Stabilization Fund – FY23**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Hundred and 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 10 - Appropriation (\$1,515,000) OPEB Liability Trust Fund – FY23**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Five Hundred and Fifteen Thousand Dollars (\$1,515,000) 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	\$1,515,000	Taxation

**(Select Board)**

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 opposed, 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 latest estimate of the Town’s OPEB “unfunded” liability was \$36.1 million as of June 30, 2019. Normally, the Town’s unfunded OPEB liability estimate is updated every two years, but the next report is delayed due to the COVID pandemic.*

*As of December 31, 2021, Westwood’s OPEB Liability Trust Fund was valued at \$17.7 million. This year’s funding level is \$1,515,000, 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 11 - Appropriation (\$300,000) Aid to Elderly for Senior Tax Relief**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Three Hundred Thousand Dollars (\$300,000) to the Aid to the Elderly for Senior Tax Relief.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
Aid to the Elderly and Disabled Fund	\$300,000	Free Cash

**(Select Board)**

The Finance and Warrant Commission, by a vote of 8 in favor and 7 opposed, recommends that the Town so vote.

*MAJORITY POSITION: The Finance and Warrant Commission voted 8 to 7 to recommend approval of the Select Board’s Article to appropriate \$300,000 to the Aid to the Elderly for Senior Tax Relief fund. The article is for a one-time appropriation, funded by Free Cash.*

**Background**

*In 1998, the State authorized the option for an Aid to the Elderly and Disabled Tax Fund. This fund allowed for donations to be made to then be applied to seniors’ real estate tax bills. At the 1999 Town Meeting, the Town approved the accepting of the State statute, establishing Westwood’s Aid to the Elderly and Disable Tax Fund. In 2016, Annual Town Meeting approved by Home Rule petition and subsequent State approval, that Town funds could be used for the program.*

*The purpose of this article is to allow for greater distribution from the fund to the Town's senior residents: increased number of participants; increased award amount; and to offset for the recipients the new school tax impact, beginning in FY24.*

*In place since 1999, the program is established and successful, providing great assistance to eligible seniors:*

- *Age 65 years or older*
- *Income at or below State Circuit Breaker level*
- *Own their home*

*Since its inception 23 years ago, the fund has distributed a total of \$990,000 to Town seniors, with approximately 45-55 recipients each year. Typical historical distribution award amount per house: FY10-FY17 \$800-1200; FY18-FY19 \$2500; FY20-FY22 \$1800. The award is approximately 20-25% of the home's tax bill. Previous typical recipients have been approximately 80 years old and lived in Westwood for 40-50 years.*

*The fund provides meaningful tax relief to eligible seniors while remaining a controllable cost to the Town.*

*MINORITY POSITION: This Article is requesting a \$300,000.00 taxpayer funding to the Aid to the Elderly (ATTE) fund. The ATTE fund was established in 1999 to accept voluntary donations to subsidize the real estate taxes of senior citizen residence. In 2016, the Town approved taxpayer funding of this fund and until this year, \$50,000.00 of tax dollars was used to fund this account annually.*

*Although this is an altruistic plan, there is no altruism in mandating the subsidizing of another's real estate taxes. It is generally accepted that when one purchases a home, she/he knows of her/his obligation to pay the real estate taxes.*

*There is no question that the real estate taxes in Town are high, but this is true for all taxpayers. This is the cost for the Town's services/programs provided to all residents. This burden is more noticeable with the cost of the new Hanlon School and inflation affecting taxpayers at the grocery store, gas station, and other costs. Not all taxpayers have the freedom to contribute to this fund but are now having to do so. This appropriation simply shifts the tax burden to others, who themselves may have financial hardships. This appropriation does not offer broad-based tax relief.*

*Westwood already has some of the most generous programs to ease the senior citizen's real estate tax burden such as tax deferral and in-kind programs. Additionally, the State offers a circuit breaker credit of up to \$700.00 to assist the senior citizen with paying their real estate taxes. These plans allow the senior citizen taxpayer to better manage their tax burden without affecting other taxpayers. These programs allow the Town to recover the unpaid real estate taxes at a later date. Funding of this article, is a "gift" to only a small group of residents whereby the ultimate beneficiary of the taxpayers' benevolence would be the senior citizen's heirs who will inherit the property, without any obligation to reimburse the taxpayer.*

***Members of the Finance Committee were sympathetic to the situation, but as property values, and Town costs increase, so will property assessments and real estate taxes. This is evident in the fact that since the adoption of this plan, more money is required in the fund and more taxpayer dollars are appropriated to this fund.***

***The role of the Finance Committee is to vet what is best for the Town as a whole, not a small group of residents. Shifting the burden of real estate taxes is neither realistic nor fair. It is for these reasons that members of Finance Committee voted against this article.***

**ARTICLE 12 - Borrowing (\$900,000) Additional Capital Improvements**

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to pay costs of design services related to the Canton Street Sidewalk Project; to determine whether this appropriation shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

<b>Equipment/Project</b>	<b>Amount</b>	<b>Funding Source</b>
Canton Street Sidewalk Design (needed to obtain State Grant)	\$900,000	Borrowing

**The Finance and Warrant Commission, by a vote of 14 in favor and 1 opposed, recommends**

That the Town appropriates \$900,000 to pay costs of design services related to the Canton Street Sidewalk Project, 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 any other enabling authority, and to issue bonds or notes of the Town therefor.

**(Select Board)**

***This article is a necessary step toward securing a MA State Transportation Improvement Program (TIP) Grant to fund the Canton Sidewalk Project construction. FinCom members focused on improved pedestrian safety and the ultimate MA State Transportation Improvement Program(TIP) Grant to pay for the project construction. During our discussion, an issue was raised that there were other important capital investments that need to be addressed (example –109 Fire Department).***

**ARTICLE 13 - Citizen’s Petition - Property Tax Exemption for Senior Citizens (M.G.L. Chapter 59)**

To see if the Town of Westwood shall accept and adopt the property tax exemptions permitted by state law for senior citizens in Massachusetts General Laws Chapter 59.

These exemptions are limited and means tested as described in the State publication, “Taxpayer’s Guide to Local Property Tax Exemptions- Seniors”, online at, <https://www.mass.gov/doc/qualifying-senior-citizens/>.

These exemptions have never been adopted by Westwood but have been adopted by other neighboring towns including Wellesley, Dedham and Needham.

**(Petitioner – Peter Ittig – 108 Bay Colony Drive)**

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

*The Finance and Warrant Commission voted 14 to 1 to recommend Indefinite Postponement of Citizen’s Petition 1, Property Tax Exemption for Senior Citizens (M.G.L. 59). It was noted that during public comment the petitioner himself recommended Indefinite Postponement for Citizen’s Petition 1 because his preference was for Citizen’s Petition 2 to receive the recommendation of the Finance Commission.*

*It should be noted that Citizen’s Petition 2 – Property Tax Exemption for Senior Citizens specifically cites Section 5, Clause 41C½ and Clauses 17D, 17E and 17F of M.G.L. Chapter 59.*

**ARTICLE 14 - Citizen’s Petition - Property Tax Exemption for Senior Citizens (M.G.L. Chapter 59, Section 5, Clause 41C ½, and Clauses 17D, 17E, and 17F)**

To see if the Town of Westwood shall accept and adopt the property tax exemptions in MGL Chapter 59, Section 5, Clause 41C ½ for those over age 65 to the full extent permitted. For those over age 70 and for surviving spouses the Town will accept and adopt the exemptions in Clauses 17D, 17E and 17F, including the inflation adjustments (COLAs) determined by DOR for both the estate limit and for the exemption amount, to the full extent permitted.”

These exemptions are limited and means tested as described in the State publication, “Taxpayer’s Guide to Local Property Tax Exemptions- Seniors”, online at, <https://www.mass.gov/doc/qualifying-senior-citizens/>.

**(Petitioner – Peter Ittig – 108 Bay Colony Drive)**

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

*Although the Finance and Warrant Commission recommended that the Town vote Indefinite Postponement by a vote of 14 in favor and 1 opposed, multiple members of the FinCom lauded the petitioner’s efforts to help seniors in Westwood.*

*The State enacted the Clause 41C½ senior exemption in 2006, however, only 2 of 351 towns in the Commonwealth have adopted this exemption (Ashland and Revere). The main driver for the lack of adoption throughout the State is the difficulty in estimating the cost. Applicants must meet eligibility requirements and the exemption is based on a formula related to the average assessed value of homes in Town; thus, the number of residents to exercise the exemption and the exact dollars of their exemption are unknown in advance. Also, under this program, the burden of the tax exemption dollars would shift to other Town residents.*

*Members were clear in their support and appreciation for the seniors of Westwood though cited a preference to assist seniors with local programs that are a controllable cost to the Town, such as the Aid to the Elderly for Senior Tax Relief and Senior Work Off.*

## **ARTICLE 15 - Obed Baker House – Disposition of Town-Owned Property**

To see if the Town will vote to authorize the Select Board to take the following actions in conjunction with the disposition of certain parcels of land for purposes of furthering the rehabilitation and reuse of the historic Obed Baker House at 909 High Street:

- a. To convey the property in question, in accordance with applicable procurement laws, those parcels of land shown as Lots 42 and 43 on Town of Westwood Assessor's Plot No. 21, or some portion thereof;
- b. To acquire by purchase, gift, eminent domain or otherwise, and/or to abandon, any and all easements, rights (including rights-of-way), or restrictions as is necessary or convenient to impose appropriate historic preservation restrictions on the exterior of the existing structure and/or to convey or acquire clear title to the above-referenced parcels of land, on terms acceptable to the Select Board; and
- c. To enter into all agreements and execute any and all instruments as may be necessary or convenient on behalf of the Town to effect the above actions;

or take any other action in relation thereto.

**(Select Board)**

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

*The Town offered a Request for Proposal to the public for the purchase of the Obed Baker house and received six responses. The winning bid was \$320,000, with the obligation to cover the significant renovation costs estimated up to \$600,000. The proposal includes a renovation of the Obed Baker property to accommodate several residential units and the development of a veterinary clinic. The Finance and Warrant Commission raised concerns on the fair market value of the property and the obligation for the purchaser to renovate the property and maintain the historic integrity of the home. After discussion with the Select Board and the Director of Community & Economic Development, the Finance and Warrant Commission concluded that the sale of the Obed Baker house was in the best interest of the town.*

## **ARTICLE 16 - Disposal of Real Property (50 Carby Street – Grant of Easement for Driveway)**

To see if the Town would vote to authorize the Select Board to grant up to a 15 feet wide easement across a strip of town owned land adjacent to the property at 129 Dover Road bordering Carby Street. The town would require the party acquiring the easement to pay for the cost of the required engineering work as well as the value of the easement and any costs associated with establishing that value.

**(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 authorize the Select Board to grant up to a 15-foot-wide easement on town-owned land adjacent to the property at 129 Dover Road bordering on Carby Street.*

**ARTICLE 17 - Acquisition of Real Property (American Legion Hall, 90 Deerfield Avenue)**

To see if the Town would vote to raise and appropriate and/or transfer from available funds a sum of money for the purchase of land and structures at 90 Deerfield Avenue also known as the American Legion Post 320 containing approximately 0.92 acres of land identified on Assessors Map 14 , Block 095, or take any other action thereto.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
Purchase of Property	\$700,000	Free Cash

**(Select Board)**

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

*The Finance and Warrant Commission by a vote of 12 in favor and 3 opposed recommends that Town Meeting approve the purchase of this property for \$700,000 from Free Cash. The property known as the American Legion Hall consists of .92 acres of land and a 4,785 two story Commercial Building with 35 parking spaces. The property is located behind the Town Hall, the new police station and sits on the connecting road to the Deerfield elementary school. This building and land are in a strategic location of long-term value to Westwood.*

*An updated appraisal was completed by the APPRAISERS Group out of Belmont, MA and valued the property for \$720,000. In contrast, the purchase price town officials have negotiated with representatives of the American Legions is \$700,000. The terms of this purchase will allow the American Legion to utilize the facility on a limited basis for monthly meetings and Legion baseball activities for ten years.*

*Then town’s projected plans for the building include space for the Recreation Department, public meetings, community activities, and early voting locations for elections.*

*Free cash, which is regularly utilized by the town for capital items including property acquisitions is the recommended funding source. This will not have an impact on our taxes.*

*Over the next several years, the town will need to make building improvements including accessibility compliance for the first and second-floor bathrooms and a reconfiguring of the entrance at the lower level to make it handicap accessible. In addition, the old kitchen will need to be removed and the building's plumbing and wiring will need to be brought up to current building codes. Initial estimates for this work range between \$125,000 and \$150,000. Since this is an older building, additional costs may be incurred over time. The town will need to seek approval at a future town meeting for these funds. The Finance and Warrant Commission will review these requests and make a recommendation to town meeting. The town will explore energy efficiency grants to offset some of the costs of building upgrades and improvements.*

*In summary, the opportunity to purchase such property so close to other town buildings and to control its utilization make this an important asset for the town to acquire. Therefore, this warrant article received a recommendation for the Finance and Warrant commission to approve this acquisition.*

*The three FinCom members who voted in opposition to this Article expressed concern about investing in this building in light of other priorities of the town, include the fire station and other needs.*

## **ARTICLE 18 - Zoning Amendments Relative to Permitting and Approval of Solar Arrays**

To see if the Town will vote to approve certain amendments to the Zoning Bylaw related to the permitting and approval process for solar energy facilities as accessory and principal uses, by amending Section 2.0 [Definitions] for "Roof-mounted Solar" and "Other Solar Array" and adding new definitions to Section 2.0, including but not limited to a definition for "Large-scale Solar"; amending Section 4.1.2 [Table of Principal Uses]; and Section 4.3.1 [Table of Accessory Uses]; amending Section 7.3 for Environmental Impact & Design Review; and by adding a new Section 7.7 [Solar Design Review and Approval]; as set forth below:

*(New language shown in underlined red font, language to be removed shown with strikethrough.)*

- 1) Amend Section 2.0 [DEFINITIONS] as follows:

~~Ground-mounted and~~ Other Solar Any solar energy system ~~arrays, facilities, or solar photovoltaic installations~~ which does not meet the definition of "Roof-mounted Solar" or "Large Scale Solar".

Roof-mounted Solar Any solar arrays, facilities, or solar photovoltaic installations mounted to the roof or top of a ~~of a principal building structure and~~ which do not extend or project beyond the ~~principal building's eaves, ridge, or sides of said structure. roof and at the same pitch as the existing roof.~~



2) Add new definition to Section 2.0 [DEFINITIONS] as follows:

Large Scale Solar Any solar energy system which is not a “Roof-mounted Solar” and which occupies more than 5,000 square feet of surface area. or has a capacity greater than 250 kW DC.

3) Amend Section 1.1.2 [Table of Principal Uses] to add new 4.1.7.5, 4.1.7.6, and 4.1.7.7 as follows and renumber subsequent sections as needed:

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
<b>4.1.7 OTHER USES</b>													
4.1.7.5 <del>Ground-mounted and</del> Other Solar pursuant to Section 7.7 <sup>10</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.1.7.6 Roof-mounted Solar <sup>10</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.1.7.7 Large Scale Solar pursuant to Section 7.7 <sup>10</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

4) Add new Note 10 to Section 4.2 NOTES FOR TABLE OF PRINCIPAL USES as follows:

<sup>10</sup> All solar energy systems must comply with Section 5.0 [DIMENSIONAL REQUIREMENTS], and 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS], including minimum setback requirements for the district in which they are installed.

5) Amend Section 4.3.1 [Table of Accessory Uses] as follows:

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
<b>4.3.2 ACCESSORY USES IN ALL DISTRICTS</b>													
4.3.2.6 Roof-mounted Solar <sup>3</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

4.3.2.7 Ground Mounted & Other Solar pursuant to Section 7.7 <sup>3</sup>	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y	<del>BA</del> -Y
4.3.2.8 Large Scale Solar pursuant to Section 7.7 <sup>3</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

6) Amend footnote 3 under Section 4.4 [NOTES FOR TABLE OF ACCESSORY USES] as follows:

<sup>3</sup> All solar energy systems must comply with Section 5.0 [DIMENSIONAL REQUIREMENTS], and 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS], including minimum setback requirements for the district in which they are installed.

7) Amend Section 7.3 [ENVIRONMENTAL IMPACT AND DESIGN REVIEW] to add a new Section 7.3.2.7 as follows:

7.3.2.7 **Solar Arrays, Facilities, and Photovoltaic Installations.** Large Scale Solar and Other Solar shall require review and approval pursuant to Section 7.7 of this bylaw. Roof-mounted Solar is not subject to review pursuant to Section 7.3 or Section 7.7 and may be installed upon issuance of applicable Building and Electrical Permits.

8) Add new Section 7.7 [Solar Design Review and Approval] as follows:

7.7.1 **Purpose.** The purpose of this Section is to facilitate the siting and location of Large Scale Solar and Other Solar, by establishing criteria for the layout, scale, safety and environmental impact of these types of solar energy systems. The intent is to provide more information and regulatory scrutiny to protect the public health, safety, and welfare of the community, while encouraging broader use and conversion to solar and renewable energy systems with minimal impact to neighborhoods.

7.7.2 **Applicability.** This Section shall only apply to Large Scale Solar and Other Solar energy systems as defined in Section 2.0 of this Bylaw. Large Scale Solar, and Other Solar which is proposed as a principal use, shall be subject to review pursuant to Section 7.7.3. Other Solar, which is proposed as an accessory use, shall be subject to review pursuant to Section 7.7.4. A solar energy system shall be considered a principal use if it is the only use on the parcel or if the footprint of the components of the solar energy system exceeds the footprint of all other structures on the lot. Any review pursuant to this Section shall be limited to review of features related to site placement, setbacks, height, impervious surface, landscaping, screening, and stormwater management provisions consistent with M.G.L. Chapter 40A Section 3.

7.7.3 **Planning Board Design Review and Approval.** Planning Board Design Review and Approval shall be required for any Large Scale Solar energy facility and for any Other Solar energy facility proposed as a principal use.

7.7.3.1 **Procedures.** An application for review and approval pursuant to this Section shall be accompanied by a site plan and other application material in accordance with Section 7.7.5. Said application shall be reviewed for compliance with the requirements specified in Sections 7.7.6 through 7.7.14 below and the Planning Board's rules and regulations.

7.7.3.2 **Public Hearing.** The Planning Board shall hold a public hearing in accordance with its rules and regulations and shall provide its decision forthwith to the Building Commissioner and Applicant.

7.7.3.3 **Decision.** The Planning Board shall make a determination that the application meets the purpose of this Section and that the proposal poses no negative or adverse impacts to the public health, public welfare, or public safety of the neighborhood. Aesthetics are not a reasonable cause for denial. The Planning Board may impose reasonable conditions at the expense of the Applicant, including conditions related to landscaping and screening requirements.

7.7.4 **Administrative Design Review and Approval.** Administrative Design Review and Approval shall be required for any Other Solar energy facility proposed as an accessory use.

7.7.4.1 **Procedures.** An application for review and approval pursuant to this Section shall be accompanied by a site plan and other application material in accordance with Section 7.7.5, unless waived by the Town Planner. Said application shall be reviewed for compliance with the requirements specified in Sections 7.7.6 through 7.7.13 below. The Town Planner shall review the application and shall provide a decision forthwith to the Building Commissioner and Applicant.

7.7.4.2 **Decision.** The Town Planner shall make a determination that the application meets the purpose of this Section and that the proposal poses no negative or adverse impacts to the public health, public welfare, or public safety of the neighborhood. Aesthetics are not a reasonable cause for denial. The Town Planner may impose reasonable conditions at the expense of the Applicant, including conditions related to landscaping and screening requirements.

7.7.4.3 Further Review by Planning Board. If an Applicant objects to any conditions of an Administrative Approval hereunder, the Applicant may apply to the Planning Board for further consideration of the Application. In such an event, the Planning Board shall hold a duly noticed public hearing and consider the Application pursuant to Section 7.7.3.

7.7.5 Submittal Requirements. Applicant shall provide the following documents, as deemed applicable by the Planning Board:

- a) A site plan prepared by a Registered Professional Engineer, Land Surveyor, Landscape Architect, or Architect showing property lines and physical features, including driveways, roads, walks, buildings, any easements, and proposed changes to the landscape of the site, grading, vegetation clearing and planting, exterior lighting, screening, vegetation, or structures, setbacks;
- b) Drawings of the solar energy system showing the proposed layout of the system, and potential shading from nearby structures, the distance between the proposed solar system and all property lines and existing buildings and structures, and the highest point of the solar array;
- c) A side view or elevation labelling the proposed height and dimensions of the proposed system;
- d) Documentation of the system components such as the mounting system, panels, and inverter;
- e) The name, contact information of the agent representing the project system;
- f) Photographs of the area proposed for the solar system; and
- g) Operation and Maintenance Plan for Large Scale Solar and Other Solar energy facilities proposed as a principal use only.

7.7.6. Dimensional Regulations. No component of a solar energy system shall be greater than twenty-five (25) feet in height measured from the highest point of the component to the grade directly below. For solar arrays over parking spaces at commercial, industrial, municipal, or institutional facilities, the minimum height shall be fourteen (14) feet.

7.7.7 Placement. No component of a solar energy system shall be located closer than 25 feet from the front lot line. Side and rear yard setbacks must meet the minimum side and rear setbacks set forth in Section 5.0 [DIMENSIONAL REQUIREMENTS], 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS] for the zoning district in which the solar energy system will be located.

7.7.8 Lot coverage. Ground-mounted solar energy systems shall not be included in the calculations for the lot coverage or impervious cover as defined in Section 2.0.

- 7.7.9 **Signage.** Signage to identify the owner and provide 24-hour emergency contact information shall be provided. Solar systems shall not be used for displaying any advertising except for identification of the manufacturer or operator of the solar energy system.
- 7.7.10 **Visual Impact.** The Planning Board may impose reasonable conditions to minimize visual impacts by preserving natural vegetation, screening abutting properties, or other appropriate measures.
- 7.7.11 **Utility Notification.** Applicant shall submit evidence that the property owner has submitted notification to the utility company of the intent to install an interconnected customer-owned generator.
- 7.7.12 **Exterior Lighting Plan.** Any exterior lighting shall be consistent with Section 6.4 [EXTERIOR LIGHTING] of the Zoning Bylaw.
- 7.7.13 **Operations & Maintenance Plan.** The project proponent shall submit a plan for the operation and maintenance of any ground-mounted solar energy system which shall include measures for maintaining safe access to the installation, stormwater controls as well as procedures for operation maintenance of the installation and post installation repairs.
- 7.7.14 **Abandonment or Decommissioning.** Any solar energy system abandoned or discontinued shall be fully removed within 90 days after date of discontinued operations by the Owner or Applicant. As a condition of approval, the Planning Board shall require a bond, in a form acceptable to the Town and with no expiration date, or shall place into escrow a sum of money sufficient to cover the costs of removing all components of the solar energy system from the subject property. Said bond or escrow funds shall be held by the Town Treasurer. The Property Owner shall consent to the Town's authority to enter upon the property and to remove the facility, in the event the facility has been abandoned or discontinued without removal by the Owner or Applicant.

**(Planning Board)**

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

*The Planning Board recommended this amendment to Westwood Zoning By-Law in response to State efforts to ease the process by which residents can install solar energy facilities on their property. If approved the amendments would change the process for permitting solar array installations not mounted on structures. Currently, solar array installation mounted on structures need only a permit from the Building Commissioner to proceed. The amendments do not change that procedure. For those solar arrays not mounted on structures, though, the amended process allows for an administrative review by the Town Planner in lieu of a full hearing by the Planning Board to determine if the proposed installation poses no negative or adverse impacts to the public health, public welfare, or public safety of the neighborhood.*

*This will allow residents more flexibility in installing solar arrays for their residential use other than mounting the panels on their homes. There are no changes to setback or height limitations. The Finance and Warrant Commission, and the Planning Board, believe this change in procedure will benefit the residents and benefit the Town by easing the process for residents applying for permits to install solar arrays without having to go through a full Planning Board hearing.*

**ARTICLE 19 - Zoning Amendments Relative to Property on High Street in the Vicinity of the Historic Obed Baker House and Westwood Plaza**

To see if the Town will vote to approve certain amendments to the Official Zoning Map in order to facilitate the redevelopment and reuse of the Obed Baker House and the redevelopment of the adjacent commercial plaza, by changing the zoning designation of the currently undeveloped parcel of land shown on Assessor's Parcel 21 as Lot 43, and the zoning designation of a portion of town-owned land shown on Assessor's Parcel 20 as Lot 72, from Single Residence C (SRC) to Local Business A (LBA) District; and by expanding the Flexible Multiple Use Overlay District 7 (FMUOD 7/High Street Business District) to include additional parcels; and by making related amendments to the text of Section 9.5 of the Westwood Zoning Bylaw related to the FMUOD7 overlay district; as set forth below:

- 1) Amend the Official Zoning Map to change the zoning designation of Assessor's Parcel 21, Lot 43 from Single Residence C (SRC) to Local Business A (LBA);
- 2) Amend the Official Zoning Map to change the zoning designation of a portion of Assessor's Parcel 20, Lot 72 from Single Residence C (SRC) to Local Business A (LBA);
- 3) Amend the Official Zoning Map to expand the FMUOD7/High Street Business District overlay district to include the following parcels:

Assessor's Parcel 21, Lot 42 known as 909 High Street containing the Obed Baker House

Assessor's Parcel 21, Lot 43 presently undeveloped lot

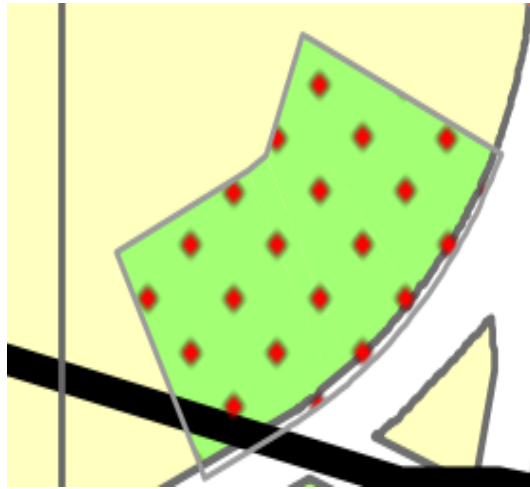
Assessor's Parcel 20, Lot 72, portion of municipal lot

Assessor's Parcel 21, Lot 40 known as 911-929 High Street containing Westwood Plaza

Assessor's Parcel 21, Lot 41 known as 915 High Street containing Dunkin Donuts

Existing Zoning Map:

Proposed Zoning Map Change:



- 4) Amend Section 9.5.8.8 of the Westwood Zoning Bylaw to add “Animal Hospital or Clinic” as a permitted use within the FMUOD7/High Street Business District overlay district, as follows:

**9.5.8.8 Additional Uses Permitted by FMUOD Special Permit in FMUOD7:**

9.5.8.8.1 Multi-family dwelling.

9.5.8.8.2 Animal Hospital or Clinic.

**(Planning Board)**

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

*The proposed amendments to the Official Zoning Map are related to the proposed sale of the Obed Baker House and redevelopment of 909 High Street under Select Board 2: Obed Baker House – Disposition of Town-Owned Property. The zoning amendments will provide additional flexibility to work with residents, property owners, and developers to stimulate residential, commercial and business development in this area of town that is currently underdeveloped. The Finance and Warrant Commission concluded that the zoning amendments were in the best interest of the town.*

**ARTICLE 20 - Zoning Amendment Relative to Expansion of Nonconforming Structures**

To see if the Town will vote to approve certain amendments to the Zoning Bylaw to amend Section 4.5.3 [Nonconforming Structures], including but not limited to amendments to Section 4.5.3.3 [Variance Required for New or Expansion of Nonconformity] to allow alterations to nonconforming properties by special permit rather than variance, when determined appropriate by the Building Commissioner; as set forth below:

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

1) Amend Section 4.5.3.3 as follows:

4.5.3.3 **Variance ~~or Special Permit r~~Required for New or Expansion of Nonconformity.** In the event that the Building Commissioner determines that a proposed alteration to a nonconforming structure increases the nonconformity or results in a new nonconformity and does not meet the requirements of Section 4.5.3.1 nor of Section 4.5.3.2, the Building Commissioner shall determine whether any proposed additional or increased nonconformities will be substantially more detrimental to the neighborhood than those that currently exist. If in the opinion of the Building Commissioner, the proposal is more detrimental, a variance ~~is~~ shall be required in accordance with Section 10.4 of this bylaw. If the Building Commissioner determines that the additional nonconformities are de minimus or are not substantially more detrimental to the neighborhood than a special permit shall be required. If the nonconforming nature of a structure would be increased by the proposed alteration, a variance from Board of Appeals shall be required to allow such alteration. In addition, no nonconforming structure, commercial or residential, shall be altered to accommodate a substantially different use, or to accommodate the same use in a substantially different manner or to a substantially greater extent, unless a variance allowing said alteration is granted by the Board of Appeals.

**(Planning 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 approve certain amendments to the Zoning Bylaw to amend Section 4.5.3.3. [Variance Required for New or Expansion of Nonconformity] to allow alterations to nonconforming properties by special permit rather than variance, when determined appropriate by the Building Commissioner; or take any other action in relation thereto.*

**ARTICLE 21 - Zoning Map Amendment Relative to 394 & 396 Providence Highway**

To see if the Town will vote to approve certain amendments to the Official Zoning Map to change the zoning designation of the parcel of land at 394 Providence Highway as (Assessor's Map 24, Lot 82) from Industrial Office (IO) District to Highway Business (HB) District, and to include the currently unzoned parcel of land at 396 Providence Highway (Assessor's Map 24, Lot 3) within the Highway Business (HB) District; and expand the Wireless Communications Overlay District (WCOD) and the Flexible Multiple Use Overlay District 4 (FMUOD4) to overlay said parcels; as set forth below:



- 1) Amend the Official Zoning Map to change the zoning designation of the parcel of land shown as Assessor's Map 24, Lot 82 from Industrial Office (IO) District to Highway Business (HB) District;
- 2) Amend the Official Zoning Map to change the zoning designation for the parcel of land shown as Assessor's Map 24 Lot 3 from unzoned to Highway Business (HB) District;
- 3) Amend the Official Zoning Map to expand the Wireless Communications Overlay District (WCOD) and Flexible Multiple Overlay District 4 (FMUOD4) to include the following parcels:

Assessor's Parcel 24, Lot 82 known as 394 Providence Highway

Assessor's Parcel 24, Lot 3 known as 396 Providence Highway

Existing Zoning Map:



Proposed Zoning Map Change:



**(Planning Board)**

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

*An existing gas station located at the above referenced property (Lot 82) has interest in renovations and potential expansion to adjacent lot (Lot 3). The proposed zoning changes are consistent with zoning across the street and other lots along Providence Highway.*

*The Planning Board confirmed that any renovations or expansion on the above referenced Lots will require a separate, formal project review process and application to the Planning Board. The Finance and Warrant Commission concluded that the rezoning was consistent with other zoning along Provide Highway and was in the best interest of the town. The three members who opposed this article were concerned that the current use of 394 is a non-conforming use and in this article the Planning Board is basically making it conforming. Members who were not in favor were concerned that this could set a dangerous precedence for the rest of the Town as there are many non-conforming lots currently. Those members thought it was a great project but did not agree with this way of solving the problem and for that reason were not in favor of this article.*

## **ARTICLE 22 - Zoning Bylaw & Zoning Map Amendments Relative to Mixed-Use & Multi-Family Residential Overlay Districts**

To see if the Town will vote to approve certain amendments to the Zoning Bylaw by adding a new Section 9.9 [Mixed-Use & Multi-Family Residential Overlay District] pursuant to Chapter 358 of the Acts of 2020 amendments to M.G.L. Chapter 40A for MBTA Communities, and amending the Official Zoning Map to include a Mixed-Use & Multi-Family Residential Overlay District (MUMFROD) encompassing certain parcels identified within the proposed Section 9.9; as set forth below:

- 1) Add a new definition to Section 2.0 [DEFINITIONS] AS FOLLOWS:

Institutional Use The use of land, buildings, or structures, or portions thereof, for public or social purposes, but not for commercial or industrial purposes, which may include governmental, religious, educational, charitable, philanthropic, or similar uses not otherwise defined in this Bylaw.

- 2) Amend Section 3.1.3 Overlay Districts as follows:

Add Mixed-Use & Multi-Family Residential Overlay District (MUMFROD)

- 3) Add a new Section 9.9 [Mixed-Use & Multi-Family Residential Overlay District] as follows:

### **SECTION 9.9 MIXED-USE & MULTI-FAMILY RESIDENTIAL OVERLAY DISTRICT**

9.9.1 **Purpose.** The purpose of the Mixed Use & Multi-Family Residential Overlay District (MUMFORD) is as follows:

- 9.9.1.1 To promote a village-style mix of retail, restaurants, offices, civic uses and multi-family in select commercial areas;
- 9.9.1.2 To reduce auto dependency by providing opportunities for upper-story and multi-family housing near the commuter rail, bus stops, and Amtrak station;

- 9.9.1.3 To promote family supportive housing by encouraging development designed for families with children;
- 9.9.1.4 To help alleviate traffic congestion by allowing more housing near public transportation;
- 9.9.1.5 To ensure pedestrian-friendly development by permitting higher density housing in areas which are walkable to public transportation, shopping, and local services;
- 9.9.1.6 To respond to Town and regional need for family affordable housing by providing more variety of housing types with affordability requirements;
- 9.9.1.7 To generate positive tax revenue by providing as-of-right redevelopment opportunities at underutilized properties and encourage mixed-use redevelopment to provide a customer base for local businesses;
- 9.9.1.8 To encourage economic investment for the redevelopment of underutilized properties;
- 9.9.1.9 To guide development toward previously developed areas to protect undisturbed natural resources;
- 9.9.1.10 To provide opportunities for a more diversified housing stock and more affordable housing units in Westwood as identified in the 2020 Comprehensive Plan Housing Section objective 1, implementing action H1 and Westwood’s 2019 Housing Production Plan Goals 6, 7, 8, & 9.
- 9.9.1.11 To ensure compliance with Chapter 40A, Section 3A of the Zoning Act applicable to MBTA Communities.

9.9.2 **Location.** The Mixed-Use & Multi-Family Residential Overlay District (MUMFROD) is herein established as an overlay district as shown on the Official Zoning Map and as described herein. The MUMFROD shall include the following specific parcels, as shown on the Westwood Board of Assessors’ Map, as of January 1, 2022:

- Parcel 23-226 (22 Everett Street);
- Parcel 23-227 (Everett Street);
- Parcel 33-019 (85-91 University Avenue);
- Parcel 33-054 (95 University Avenue); and
- Parcel 33-056 (120 & 130 University Avenue).

9.9.3 **Granting Authority.** The Planning Board shall be the granting authority for all approvals under this Section. Multi-family residential units and mixed-use development, including any one or more of the specific uses set forth in Section 9.8.5, may be permitted to the extent authorized under a MUMFROD Environmental Impact & Design Review (MUMFROD-EIDR) Approval in compliance with the provisions of this Section. Applications exceeding the maximum residential density set forth in Section 9.9.6.1 shall require a MUMFROD Special Permit from the Planning Board. Any EIDR approval otherwise required pursuant to Section 7.3 of this Bylaw shall be consolidated into the MUMFROD-EIDR Approval of MUMFROD Special Permit and no separate EIDR Approval shall be required.

9.9.4 **Regulations and Application Fees.** The Planning Board shall adopt Rules and Regulations and reasonable Applications Fees for the administration of this Section. Such Rules and Regulations shall include, but not be limited to, the following: application and submittal requirements, application fees, review procedures, reimbursement for consultants, performance guarantees, and procedures for the consideration of MUMFROD-EIDR Approval and MUMFROD Special Permit extensions. All applications submitted under this Section require a public hearing with notification to the Parties of Interest including abutter notification consistent with the Board's Rules and Regulations and M.G.L. Chapter 40A, Section 9 and 11.

9.9.5 **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 MUMFROD may be used for any purpose permitted as of right or by special permit in the underlying district. In addition, a mix of the following residential and non-residential uses, to the extent authorized under this Section, are permitted as-of-right upon grant of a MUMFROD EIDR approval by the Planning Board. Any use not listed below as specifically permitted in a MUMFROD development is deemed prohibited.

- 9.9.5.1 Multi-Family Residential Dwelling Units (per density requirements of Section 9.9.6)
- 9.9.5.2 Bank, Financial Institution
- 9.9.5.3 Child Care Facility
- 9.9.5.4 Coffee Shop
- 9.9.5.5 Educational Use
- 9.9.5.6 Ice Cream Parlor
- 9.9.5.7 Institutional Use
- 9.9.5.8 Office of a Health Care Professional
- 9.9.5.9 Personal Services Establishment
- 9.9.5.10 Pet Care Facility

- 9.9.5.11 Professional Services Establishment
- 9.9.5.12 Recreation Facility, Indoor or Outdoor
- 9.9.5.13 Restaurant, with or without entertainment
- 9.9.5.14 Retail Sales & Services
- 9.9.5.15 Accessory parking and accessory parking structures to any of the above permitted uses
- 9.9.5.16 Accessory uses such as solar arrays, sports courts, outdoor seating, patios, and recreational play areas

9.9.6 **Residential Density Allowances.** Maximum residential densities shall be as specified below:

- 9.9.6.1 Multi-Family Residential Dwelling Units at a maximum density of 15 units per acre shall be permitted as-of-right, subject to MUMFROD-EIDR Approval.
- 9.9.6.2 Multi-Family Residential Dwelling Units at a density exceeding 15 units per acre shall require a MUMFROD Special Permit, which may be issued at the discretion of the Planning Board. Any residential units over and above 15 units per acre shall be subject to the Fiscal Analysis submittal requirement outlined in Section 9.9.12.10.

In the case of a mixed-use MUMFROD development where all residential units are located on upper stories above first floor commercial uses, the maximum residential density shall be calculated by dividing the aggregate lot area of all parcels within the MUMFROD development by the total number of residential units. In all other cases, the residential density shall be calculated by dividing only that portion of the lot area which is attributable to residential development by the total number of residential units in the MUMFROD development.

9.9.7 **Dimensional Requirements.** Projects approved pursuant to this Section shall adhere to the following dimensional requirements, rather than the dimensional requirements associated with the underlying district. The Planning Board shall review each project's dimensions to determine the best project for the specific site, and allow deviations from one or more of these dimensional requirements through the issuance of a MUMFROD Special Permit. In all cases, there shall be sufficient separation between any two structures to allow emergency vehicle access. More than one building shall be permitted on any lot.

Minimum Project Area	40,000 SF
Minimum Lot Area	10,000 SF
Maximum Building Height	45 ft.
Minimum Street Frontage	50 ft.
Minimum Lot Width	50 ft.
Minimum Front Setback	10 ft.
Minimum Side Yard Setback	10 ft.
Minimum Rear Yard Setback	20 ft.
Maximum Impervious Surface	80%

**9.9.8 Parking Requirements.** Off-Street parking shall be provided to meet the following minimum requirements:

- 9.9.8.1 Residential Units - 1.25 spaces per unit;
- 9.9.8.2 Restaurants - 1 space per every four seats, plus 1 space for every two employees; and
- 9.9.8.3 All Other Uses - Number of parking spaces shall be determined by the Planning Board.

Developments proposed under this Section may provide fewer parking spaces than otherwise required under Section 6.1.2 [Table of Parking Requirements], where in the determination of the Planning Board, proposed parking spaces are found to be sufficient to meet the needs of the development. In making such a determination, the Planning Board may consider complementary uses and activities, proximity and safe access to public transportation, transportation demand management (TDM) measures, and such other means as may be considered applicable by the Board in its discretion.

All surface parking shall be located at the rear or side of buildings and no parking spaces shall be located between a building and the street. Landscaping and design standards for parking areas set forth in Section 6.1 [Off-Street Parking] shall apply.

9.9.9 **Playground and Recreational Areas.** Any MUMFROD development project that includes fifty (50) or more residential dwelling units shall provide an outdoor play area or common space. The play area or common space shall be appropriate for use by families with children and shall include such features as swings, slides, jungle-gyms, and/or similar play features, as well as tables and chairs or benches. Such facilities shall be constructed to Universal Design standards and accessible to all users.

9.9.10 **Affordability Requirements.** Where any project authorized under this bylaw will result in the development of at least eight (8) new residential dwelling units, the minimum number of dwelling units specified in the table below shall be restricted to meet the definition of Affordable Housing in Section 2.0 of this Bylaw and in the Rules and Regulations. All such affordable dwelling units shall be contained within the MUMFROD project unless the Planning Board determines a proposed alternative to be at least equivalent in serving the Town’s housing needs after consultation with the Westwood Housing Partnership and the Westwood Housing Authority. The affordable dwelling units authorized under the provisions of this Bylaw shall be Local Initiative Program (LIP) dwelling units in compliance with the requirements for the same as specified by the Department of Community Affairs, Massachusetts Department of Housing and Community Development (DHCD), or successor, or affordable dwelling units developed under additional programs adopted by the Commonwealth of Massachusetts or its agencies. All said dwelling units shall count toward Westwood’s requirements under Massachusetts General Law Chapter 40B, Sections 20-23, as amended and all affordable dwelling units shall remain affordable in perpetuity. All affordable units shall be indistinguishable from market rate units within the same development and shall be scattered throughout a project.

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

9.9.11 **Number of Bedrooms.** Residential portions of MUMFROD projects where more than eight (8) residential units are proposed shall have at least 10% of the total number of residential units as three (3) bedroom units to provide family supportive housing.

9.9.12 **Application Procedures.** The following procedures shall apply in the submission, review, and consideration of any application for development under this Section, as further detailed in the Planning Board's Rules and Regulations.

9.9.12.1 **Submittal Requirements.** To assist the Planning Board in its evaluation of an application for MUMFROD-EIDR Approval or MUMFROD Special Permit submitted hereunder, the Applicant shall submit the following materials at the time of application, except to the extent waived by the Planning Board:

9.9.12.2 **Site Plan.** The site plan shall be prepared by a Registered Professional Engineer or Registered Professional Land Surveyor and shall show the following information, except to the extent waived by the Planning Board:

9.9.12.2.1 Existing and proposed plantings, landscaping and screening, which shall show the location, dimension and arrangement of all open spaces and yards, including type and size of planting materials, methods to be employed for screening and proposed grades and a plan for maintenance;

9.9.12.2.2 Location, type, size and dimension of existing trees, rock masses and other natural features with designations as to which features will be retained;

9.9.12.2.3 Dimension and location of existing and proposed buildings and structures;

9.9.12.2.4 Existing topography, including any proposed grade changes;

9.9.12.2.5 Parking areas and facilities, traffic circulation, driveways, loading areas, access and egress points, bicycle parking, bicycle indoor storage;



- 9.9.12.2.6 Storm drainage, including direction of flow and means of ultimate disposal;
  - 9.9.12.2.7 Provisions for sanitary sewerage and water supply, including fire protection measures;
  - 9.9.12.2.8 Location of all utilities, signage, outdoor storage, recycling and trash disposal areas; and
  - 9.9.12.2.9 Landscape Plan showing existing and proposed plantings, including table showing number, species, and size of all proposed new plantings, as well as description of any proposed disturbance to existing vegetation, or alteration of natural or historic features, whether in relation to temporary access, utility installation, or any other aspects of construction.
- 9.9.12.3 **Exterior Lighting Plan.** The Exterior Lighting Plan shall show the information as required in Section 6.4.4 [Exterior Lighting Plan] of this Bylaw, except to the extent waived by the Planning Board.
- 9.9.12.4 **Traffic Study.** The Traffic Study shall be prepared by a Registered Professional Engineer consistent with study guidelines adopted and from time to time amended by the Planning Board, except to the extent waived by the Planning Board.
- 9.9.12.5 **Drawings/Renderings.** A drawing or rendering of the proposed building, including color and type of surface materials showing front, rear and side elevations.
- 9.9.12.6 **Photographs.** Photographs showing any existing structures to be altered, the proposed building site and surrounding properties. Applications for alterations and additions shall include photographs showing each existing structure to be altered and its relationship to adjacent properties.
- 9.9.12.7 **Impact Statement.** An explanation of how each of the Building & Design Standards cited in Section 9.7.13 is incorporated into the design of the proposed development. Where a particular standard is not applicable a statement to that effect will suffice. An environmental impact statement prepared in accordance with state or federal regulations may be accepted as a substitute in lieu of this statement.

- 9.9.12.8 **Exterior Material Samples.** A sample of proposed exterior materials shall be presented to the Planning Board to demonstrate the proposed composition, color and texture of each architectural element. An electronic digital submission of the material board shall be submitted at the time of the application filing and a physical material board shall be provided at the public hearing.
- 9.9.12.9 **Drainage & Stormwater Report.** A report detailing stormwater drainage, including direction and flow and means of ultimate disposal. Stormwater drainage runoff calculations used for the drainage system design shall be prepared by a Registered Professional Engineer and must support the sizing of all drainage structures and pipes and demonstrate compliance with the stormwater management standards adopted and as amended from time to time by the Massachusetts Department of Environmental Protection.
- 9.9.12.10 **Fiscal Analysis.** All MUMFROD Special Permit applications requesting a residential density greater than 15 units per acre, shall submit a fiscal analysis demonstrating that the additional proposed residential units will have no significant negative fiscal impact to the Town.
- 9.9.13 **Building & Design Standards.** The following standards shall be utilized by the Planning Board to review and evaluate all applications pursuant to this Section. These standards are intended to provide a frame of reference for the Applicant in the development of their project and building plans as well as criteria for review by the Planning Board. These standards shall not be regarded as inflexible requirements. They are not intended to discourage creativity, invention and innovation. The specification of one or more particular architectural styles is not included in these standards. The standards of review outlined in this Section shall also apply to all accessory buildings, structures, freestanding signs and other site features, however related to the principal buildings or structures.
- 9.9.13.1 **Preservation of Landscape.** The landscape shall be preserved in its natural state, insofar as practicable. Tree and soil removal shall be minimized, and any grade changes shall be consistent with the general appearance of neighboring developed areas. Due regard shall be given to the attractive utilization of the natural features of the area, including trees, woods, streams and ponds. All open areas which cannot be preserved in their natural state shall be replanted as far as practicable with as many trees and plantings as previously existed.
- 9.9.13.2 **Relation of Buildings to Environment.** The proposed development shall be related harmoniously to the terrain and to the use, scale and architecture of existing buildings in the vicinity that have functional or visual relationship to the proposed building. The Planning Board may require a modification in massing so as to reduce the effect of shadows on abutting property, public open space or streets.

- 9.9.13.3 **Open Space.** All open space shall be so designed as to add to the visual amenities of the vicinity by maximizing its visibility for persons passing the site or overlooking it from nearby properties.
- 9.9.13.4 **Circulation, Traffic Impact, Pedestrian Access and Features.** With respect to vehicular and pedestrian circulation and traffic, including entrances, ramps, walkways, drives and parking, special attention shall be given to location, number and function of access points to the public streets (especially in relation to existing traffic flow, traffic controls and mass transit facilities), width of interior drives and access points, general interior circulation, separation of pedestrian and vehicular traffic, access to community facilities, the arrangement, safety and convenience of both vehicle and bicycle parking areas and the effect thereof upon the use and enjoyment of proposed buildings and structures and the neighboring properties, and the traffic impact of the proposed development on nearby public and private streets. Each proposed facility shall have bicycle and stroller parking, and shall make adequate provisions for the convenience of vehicular and pedestrian movement within the site and over clear accessible routes to nearby streets, sidewalks, and public transportation.
- 9.9.13.5 **Stormwater Drainage and Erosion Control.** Special attention shall be given to proper site surface drainage (i) so that removal of surface waters will not adversely affect neighboring properties or the public storm drainage system and (ii) so as to minimize any adverse impact upon nearby “downstream” properties. Stormwater shall be removed from all roofs, canopies and paved areas in compliance with the stormwater management standards adopted and from time to time amended by the Massachusetts Department of Environmental Protection. Surface water in all paved areas shall be collected at intervals so that it will not obstruct the flow of vehicular or pedestrian traffic and will not create puddles in the paved area. Erosion and sediment controls must be implemented to prevent any negative impacts during construction or other land disturbance activities. Permanent post-development erosion controls must be implemented and maintained where necessary.
- 9.9.13.6 **Advertising Features.** The size, location, design, color texture, lighting and materials of all permanent signs shall not detract from the use and enjoyment of proposed buildings and structures and the surrounding properties. Signage for commercial uses shall be regulated pursuant to Section 6.2 [SIGNS] applying the Local Business (LBA) and Local Business B (LBB) districts, specifically Section 6.2.6 [Signs Allowed in Local Business A (LBA) and Local Business B (LBB) Districts], and Section 6.2.10 [Illumination and Movement], unless another alternative is presented and approved by the Planning Board.

- 9.9.13.7 **Special Features.** Storage areas, service areas, truck loading areas, utility buildings, and other accessory structures shall be subject to such setbacks, screen plantings or other screening methods as shall reasonably be required by the Planning Board to prevent their being incongruous with the existing or contemplated environment and the surrounding properties. All towers, antennas and poles shall be sited, designed and sized to have minimal visual impact on nearby properties.
- 9.9.13.8 **Safety.** With respect to personal safety, all open and enclosed spaces shall be designed to facilitate building evacuation and maximize accessibility by fire, police and other emergency personnel and equipment. Insofar as practicable, all exterior spaces and interior public and semi-public spaces shall be designed to minimize the fear and probability of personal harm or injury by increasing the potential surveillance by neighboring residents and passersby of an accident or attempted criminal act. Traffic to and from any facility shall not cause safety hazards or increased congestion in nearby residential neighborhoods.
- 9.9.13.9 **Heritage.** With respect to the Town's heritage, removal or disruption of historic, traditional or significant uses, structures or architectural elements shall be minimized insofar as practicable, whether these exist on the site or on adjacent properties.
- 9.9.13.10 **Microclimate.** With respect to the localized climatic characteristics of a given area, any development which proposes new structures, new hard-surface ground coverage or the installation of machinery which emits heat, vapor or fumes, shall endeavor to minimize, insofar as practicable, any adverse impact on light, air and water resources or on noise and temperature levels of the immediate environment.
- 9.9.13.11 **Energy Efficiency.** To the maximum extent reasonably practicable, proposals shall utilize energy-efficient technology and renewable energy resources and shall adhere to the principles of energy-conscious design with regard to orientation, building materials, shading, landscaping and other elements. Efforts shall be made to harmonize energy-related components with the character of the building and its surroundings and to prevent adverse effects on the energy consumption of neighboring structures and on the environment.
- 9.9.13.12 **Detrimental Effects.** No proposed facility shall be detrimental to the health, safety or welfare of persons working or living in the neighborhood, or by reason of danger of fire or explosion, environmental pollution, corrosion, toxic or noxious fumes, gas, smoke, soot, dust, odors, noise or vibrations or other hazards.

- 9.9.13.13 **Nearby Properties.** Nearby properties shall be protected against detrimental uses on the site.
- 9.9.13.14 **Exterior Materials.** Exterior walls for the project shall use a combination of architectural masonry materials, including but not limited to brick, glass, stone, stucco, exterior insulation and finishing system (EIFS), high quality siding and shingles, precast concrete architectural panels, stainless steel, split face block. No standard scored or flat face block will be allowed. Stainless steel shall be used solely as accents at entrances or windows, unless otherwise allowed by the Planning Board. Extreme colors shall not be used except as accents at entrances.
- 9.9.13.15 **Rooftop Mechanical Features.** Rooftop mechanical features including heating and air condition units, vents, stacks, mechanical penthouse(s) shall be screened from view at street level by the use of parapet walls or similar screening elements.
- 9.9.13.16 **Air Quality.** Any use whose emissions are such as to cause it to be classified as a major new stationary source of air pollution, as defined by the Environmental Protection Agency (EPA) under the Clean Air Act, and any use required to apply to the Massachusetts Department of Environmental Protection under 310 CMR 7.00 or to EPA under Section 112 of the Clean Air Act for permission to emit asbestos, benzene, beryllium, mercury, vinyl chloride, or radionuclides shall be permitted only upon determination by the Planning Board that compliance with the requirements of those agencies is assured, and that health and safety are adequately protected.
- 9.9.13.17 **Plants and Animals.** Location and design shall not cause avoidable damage to wildlife habitats or corridors, or to any plant species listed as endangered, threatened or of special concern by the Massachusetts Natural Heritage Program, or to any tree with more than a twenty-four (24) inch trunk diameter one (1) foot above grade. An application for a MBD special permit must include documentation to the Planning Board of having consulted with the Conservation Commission and the Massachusetts Natural Heritage Program regarding these considerations, and that the proposed site either contains no such habitats or materials, or that all feasible efforts to avoid, minimize or compensate for damage have been reflected in the development proposal.

- 9.9.13.18 **Vibration.** Except for blasting and other activities within the jurisdiction of the Board of Fire Prevention Regulations, no use shall be allowed which produces vibration at or beyond the boundaries of the premises exceeding two-thirds (2/3) the frequency/amplitude limitations established by the Board of Fire Prevention Regulations at 527 CMR 13.11 (18) for three (3) minutes or more in any hour between 7:00 am and 9:00 pm or for thirty (30) seconds or more in any hour between 9:00 pm and 7:00 am.
- 9.9.13.19 **Electrical Disturbances.** No EMF emission shall be permitted which adversely affects the operation of any equipment on other properties.
- 9.9.13.20 **Historic and Archaeological Sites.** Location and design shall not cause avoidable damage or impairment to the historic or archaeological value of buildings on sites recorded on the Massachusetts Register of Historic Places. An application for a MUMFROD-EIDR Approval or MUMFROD Special Permit shall include documentation that either the site does not contain or impact such buildings or sites, or that any potential damage or impairment has been effectively mitigated.
- 9.9.13.21 **Solid Waste.** Each development must document arrangements for satisfactory disposal of tree stumps and debris resulting from construction, and must make permanent arrangement for satisfactory on-site storage of refuse and recycling materials pending their removal, such storage to be screened from public view, secure from vermin, birds or other animals, and located to present minimal hazard in the event of fire and minimal threat to water quality in the event of container failure.
- 9.9.13.22 **Water Quality.** Any development under this Section which lies within the Water Resources Protection Overlay District (WRPOD) and which involves a use requiring a special permit under Section 9.3 shall be reviewed pursuant to Section 9.3 with the Planning Board designated as the special permit granting authority. Any use which is prohibited in the Water Resources Protection Overlay District (WRPOD) pursuant to Section 9.3 shall be prohibited in the MUMFROD.
- 9.9.14 **MUMFROD-EIDR Approval Decision & Conditions.** A MUMFROD-EIDR Approval shall be granted upon the determination of the Planning Board that the application meets the objectives cited in the purpose of this Section and that the proposal is in conformance with requirements of this Section. The Planning Board may impose reasonable conditions, safeguards or limitations on design, time or use at the expense of the Applicant, to promote these objectives and serve the purposes of this Section. The Board may require a performance guarantee to ensure compliance with these conditions.

9.9.15 **Special Permit Decision.** A MUMFROD Special Permit shall be granted upon the determination of the Planning Board that the application meets the objectives cited in the purpose of this Section, that the proposal is in conformance with requirements of this Section, and upon the following positive findings:

9.9.15.1 In cases where a MUMFROD Special Permit allows for residential density in excess of 15 units per acre, the Planning Board must find that the higher residential density is necessary for the project's feasibility, and that said density will have no adverse impact on the public health, public welfare, or public safety of any nearby neighborhood, adjacent properties, or the Town as a whole. Additionally, the Board must find that the fiscal impact from the additional residential units will not have a significant negative fiscal impact on the Town, or that that the Applicant has appropriately mitigated any negative fiscal impact so as to render the project sufficiently beneficial to the Town.

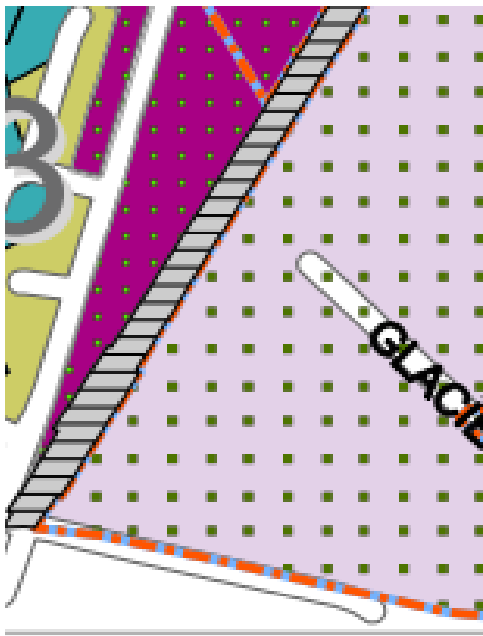
9.9.15.2 In cases where a MUMFROD Special Permit allows for deviations from dimensional requirements of this Section, the Planning Board must find that the alternate dimensional requirements result in an improved project design, and that the resultant project will have no adverse impact on the public health, public welfare, or public safety of any nearby neighborhood, adjacent properties, or the Town as a whole.

9.9.16 **Modifications.** Once a MUMFROD-EIDR Approval or MUMFROD Special Permit has been granted by the Planning Board, any subsequent changes which the Building Commissioner determines to be more than minor in nature, shall require the Planning Board's consideration of a modification of the MUMFROD-EIDR Approval or MUMFROD Special Permit at a duly noticed public meeting. If the Building Commissioner determines that such changes will substantially affect or alter the visual appearance of the building facade or roof or will substantially affect or alter traffic flow or modify the site plan, said changes shall require the Planning Board's consideration of a formal Amendment of the MUMFROD-EIDR Approval or MUMFROD Special Permit at a new public hearing. Alterations determined by the Building Commissioner to be minor in nature, shall be reviewed and considered for approval by the Town Planner. Application and submittal items shall be the same as set forth in this Section. The Town Planner, within 21 days of receipt of a complete application, shall review the application and submittal items for conformance with the standards set forth herein, and shall issue an Administrative Approval, an Administrative Approval with Conditions, or an Administrative Denial of said application. In the case of an Administrative Approval with Conditions or an Administrative Denial, the applicant may apply to the Planning Board for further consideration of the MUMFROD-EIDR Modification Application in the course of a duly noticed public hearing.

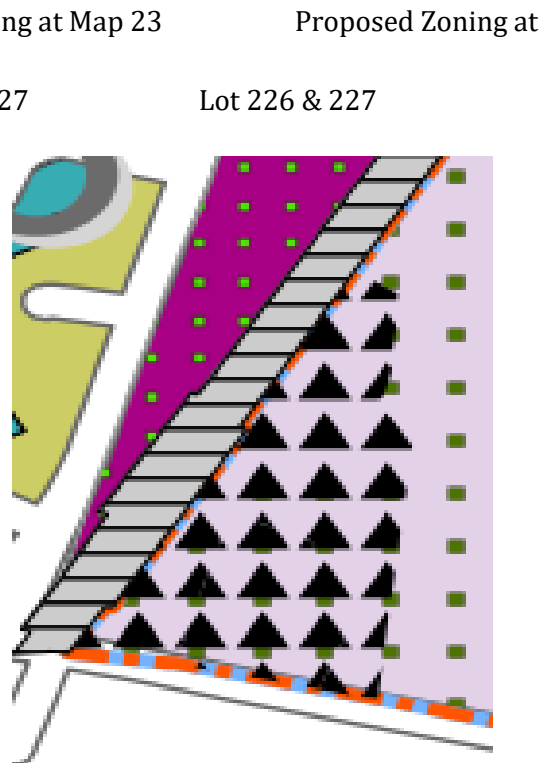
9.9.17 **Lapse.** A MUMFROD-EIDR Approval or MUMFROD Special Permit shall lapse if a substantial use thereof or construction thereunder has not begun, except for good cause, within two (2) years following the grant of said approval or special permit by the Planning Board. The Planning Board may extend such approval, for good cause, upon the written request of the Applicant.

9.9.18 **Reimbursement for Consultants.** It is contemplated that in some cases it will be necessary for the Planning Board to hire consultants in connection with the review and evaluation of applications under this Section. The Planning Board will be reimbursed by the Applicant for the reasonable fees and expenses of such consultants, and each application for an approval or special permit hereunder shall contain an agreement by the Applicant to that effect.

- 4) Amend the Official Zoning Map to add Mixed-Use & Multi-Family Residential Overlay District (MUMFROD) over 22 Everett Street (Map 23, Lot 226); Everett Street (Map 23, Lot 227); 85-91 University Avenue (Map 33, Lot 019); 95 University Avenue (Map 33, Lot 054); 120 & 130 University Avenue (Map 33, Lot 056).



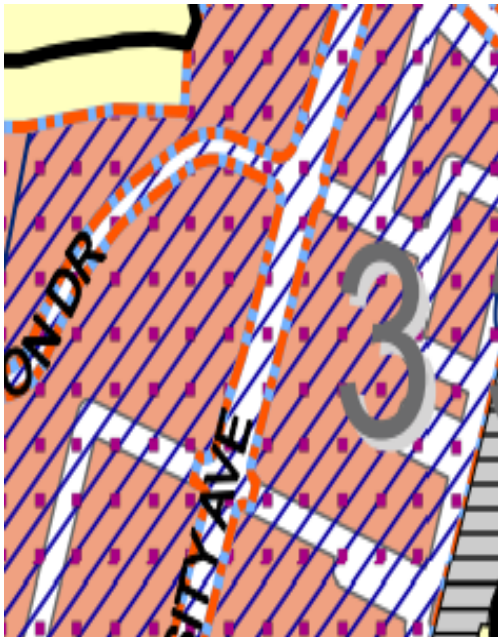
Existing Zoning at Map 23  
Map 23  
Lots 226 & 227



Proposed Zoning at  
Map 23  
Lot 226 & 227



Existing Zoning at Map 33, Lots 019, 054, 056



Proposed Zoning at Map 33, Lots 019, 054, 056



(Planning Board)

The Finance and Warrant Commission, by a vote of 8 in favor and 7 opposed, recommends that the Town so vote.

**MAJORITY POSITION:** *The Planning Board has proposed this new zoning district to address a recently enacted State law, Section 3A of Chapter 40A of the Zoning Code of Massachusetts (effective Jan 2021). Section 3A requires each City and Town served by the MBTA to have a zoning district of “reasonable size” that allows multi-family development “as of right” and lies within ½ mile of a commuter rail or bus station. Section 3A also requires that such multi-family development provide for a housing density of at least 15 units per acre. Westwood has an MBTA commuter rail station on University Avenue, and a commuter rail stop and bus stops in the Islington village area. Currently, however, Westwood’s Zoning By-Law allows multi-family development only by special permit, which does not comply with this new State law. In response to the State mandate, the Planning Board, with the advice of town counsel, has proposed a new “overlay” district covering three parcels of land, two on University Avenue (within ½ mile of the “128” commuter rail station) and one on Everett Street (within ½ mile of the “Islington” commuter rail stop and bus stops on Washington Street).*

*The two lots on University Avenue already have multi-family housing that meets the criteria of Section 3A and the Everett Street location is currently commercially developed but may be ripe for redevelopment. Identifying the Everett Street lot satisfies the State's requirement that MBTA communities plan for future development of multi-family housing close to rapid transit stations rather than only identifying areas that have already been developed.*

*In December of 2021 the Department of Housing and Community Development (DHCD) issued "draft" guidelines to MBTA communities affected by Section 3A on how to comply with the new law. Much of the Planning Board's work in addressing Section 3A's requirements was completed before DHCD made its draft guidelines available to communities. While the legislature authorized DHCD to issue the guidelines (in consultation with the MBTA and the Mass. Dept. of Transportation), the current draft guidelines impose additional requirements, including that a community's overlay district be at least 50 acres in size (about 1/10<sup>th</sup> of the total land area within ½ mile of any given point), be "contiguous", that is not be split up into many different locations (though DHCD allowed that communities may specify two, 25 acre districts), and that a community if defined as a commuter rail community have 15% of its total housing stock located within the new overlay district. DHCD has invited comments from the affected communities and may or may not change its guidelines based on those comments before issuing final guidelines, which would then become the standard for compliance. While DHCD believes it will finalize its guidelines this summer, there is no rule requiring DHCD to adhere to that timeline. Currently, only Section 3A itself establishes the standard to which MBTA communities must comply.*

*The Planning Board and a majority of the Finance and Warrant Commission, believe that adopting the proposed overlay district presented in this Article, now, will provide value to the Town. The Select Board and Town Counsel support this approach. The Town could then reasonably argue that it is in compliance with Section 3A if challenged by DHCD before its draft guidelines become final or in court if challenged by a developer. In addition, Westwood may place at risk certain State funding if this article is not adopted now. The legislature in Section 3A specifically named three State grant programs from which Westwood would not be eligible to receive funds if not in compliance with Section 3A. At least one of those programs, the MassWorks infrastructure program (M.G.L. Ch. 23A, sec. 63), is a program from which Westwood has received over \$5 million in the past. While DHCD has stated that it will not use non-compliance with Section 3A to disqualify communities from receiving funds until December of 2023, there is no present restriction on DHCD from doing so before then, and DHCD has named additional programs from which it would disqualify communities. Also, State programs run by departments other than DHCD may also be adversely affected by Westwood's non-compliance with Section 3A. Therefore, it is in the best interests of the Town to act now and present a good faith attempt to meet the requirements of Section 3A, rather than wait until more onerous requirements must be met whenever DHCD's guidelines are finalized.*

***MINORITY POSITION: This Article satisfies the requirements of a recent change to Massachusetts zoning laws. The zoning change affects only Massachusetts communities along an MBTA bus, train, or ferry route. The statute, in many ways, is vague and undefined, thus in December 2021, the State offered a draft set of guidelines for compliance with the law.***

***Pursuant to the statute and subject to the draft guidelines, communities are to have a “by right” (no restrictions) zoning district of 50 contiguous acres, within a ½ mile radius of a MBTA stop, with a density of not less than 15 housing units per acre. Failure to enact the statute would put the Town in violation of State law and deny the Town certain State grants if defined as a bus community, the State is seeking a 20% increase in housing from bus service communities (as Westwood is defined in the draft guidelines) or 1,100 additional housing units in Westwood. This article proposes the zoning change in the areas known as the “Tumble Bus” lot (corner of Everett and Washington Streets) and along University Avenue near the Gables, offering 520 residential units. Although this article puts the Town in compliance with the law, the article fails to satisfy the draft guidelines implemented by the State.***

***In fact, the State’s guidelines are not complete. Public comment recently closed on March 31, 2022, (after the Finance Committee’s vote) and additional guidance is expected by summer’s end. The Planning Board, on March 21, 2022, sent a letter to the State, requesting it accept the zoning despite its deficiencies in addressing requirements under the draft guidelines. A response to this letter is not expected for several months. Other communities such as Newton and Milton are approaching this law with caution, waiting for more guidance before taking action. The State has given communities through December, 2023 to meet compliance, meaning there will be no penalty for not implementing this zoning now.***

***The minority was concerned with enacting this article prematurely. Since many questions have yet to be resolved, final guidance has not been provided by the State, the Planning Board’s position paper has not been acted on, the current article does not meet the State’s guidelines, and compliance is 15 months away (at least one more Town Meeting) why the urgency to pass this article? The minority believed it better to have all the information possible before taking action. There is no need to rush this article. Changes to the law and/or guidelines may be coming which this article may not address.***

***Concerns were also raised regarding the impact on schools, police, fire, and infrastructure such as roads, traffic, water and sewer. No specific study or report was provided by the Planning Board, although the Superintendent of Westwood Public Schools provided a memo addressing concerns regarding the impact on the schools. The Planning Board’s response was to look to past projects and their effect.***

***Finally, questions were raised weighing the financial impact of the zoning change verse forgoing the grants. The largest grant that the Town would risk (MassWorks) is funded by the State with less than \$70,000,000.00 from which 350 communities vie for a piece of. The Town was awarded only one MassWorks grant in the past six years, of approximately \$5,000,000.00 dollars, not likely enough to outweigh the costs to the Town. The Town is not guaranteed awards of future grants even if this article is accepted. The minority’s opinion is not opposing or supporting this article, but simply to have all the information available, from all sources, to make a fully informed decision, before taking action.***

## ARTICLE 23 - Housekeeping

To see if the Town will vote to approve certain housekeeping amendments to various sections of the Westwood Zoning Bylaw and/or the Official Zoning Map as may be necessary to correct errors or inconsistencies and to clarify such sections, as set forth below:

*(New wording shown in red and underlined, words to be removed shown in strikethrough.)*

- 1) Amend Section 3.1.3 Overlay Districts to add the following overlay districts to the list of districts as follows:  
University Station Avenue Mixed Use Overlay District (UAMUD)  
Substance Rehabilitation Facility Overlay District (SRFOD)
- 2) Amend Section 6.1.2 [Table of Parking Requirements] Section 6.1.5.3 "Office of a doctor or dentist not a resident on premises" to "Office of a Health Care Professional".
- 3) Amend Section 2 [DEFINITIONS] by adding Massachusetts Department of Agricultural Resources (MDAR) to the definition for Personal Kennel so that the amended definition reads as follows:  
Personal kennel - a pack or collection of 4 or more dogs, 3 months old or older, owned or kept under single ownership, for private personal use; provided, however, that breeding of personally owned dogs may take place for the purpose of improving, exhibiting or showing the breed or for use in legal sporting activity or for other personal reasons; provided further, that selling, trading, bartering or distributing such breeding from a personal kennel shall be to other breeders or individuals by private sale only and not to wholesalers, brokers or pet shops; provided further, that a personal kennel shall not sell, trade, barter or distribute a dog not bred from its personally-owned dog; and provided further, that dogs temporarily housed at a personal kennel, in conjunction with an animal shelter or rescue registered with the Massachusetts Department of Agricultural Resources (MDAR) department, may be sold, traded, bartered or distributed if the transfer is not for profit.
- 4) Amend Section 4.4.1 [Home Occupations] to correction the section numbering as follows:
  - 4.4.1 **Home Occupations.** Home Occupations may be permitted subject to the conditions below:
    - 4.4.1.1 Not more than two (2) persons other than the residents of the premises shall be regularly employed thereon in connection with such use;

- 4.4.~~21.2~~ No stock in trade shall be regularly maintained except for products of the occupation itself, or for goods or materials customarily used incidental to its performance;
- 4.4.~~31.3~~ Such use shall not produce noise or other effects observable at the lot lines in amounts exceeding those normal to residential property;
- 4.4.~~41.4~~ No external change shall be made which alters the residential appearance of the buildings or structures on the premises; and
- 4.4.~~51.5~~ There shall be no exterior display or other outward evidence that the premises are being used for any purpose other than residential (except for a sign as herein permitted).

**(Planning Board)**

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

*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.*

# **2022 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>	7/1/22 - 6/30/23	Annual	\$ 41,602	\$ 42,642	\$ 43,708	\$ 44,800	\$ 45,918	\$ 47,069	\$ 48,245	\$ 49,451	\$ 50,686	\$ 51,954
6	COA Van Driver/Custodian	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
	Municipal Facilities Custodian Town Service Representative	7/1/22 - 6/30/23	Annual	\$ 45,345	\$ 46,479	\$ 47,640	\$ 48,832	\$ 50,053	\$ 51,304	\$ 52,587	\$ 53,901	\$ 55,250	\$ 56,629
7	Aquatics Specialist	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
	Custodial Supv/Animal Control Officer Finance & Warrant Comm. Admin.	7/1/22 - 6/30/23	Annual	\$ 49,426	\$ 50,663	\$ 51,930	\$ 53,225	\$ 54,558	\$ 55,921	\$ 57,317	\$ 58,751	\$ 60,222	\$ 61,727
8	Aquatics Assistant Manager	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
	Facilities Maintenance Technician Human Resources Administrator Land Use and Licensing Specialist Public Safety Dispatch Supervisor Public Safety Telecommunicator Recreation Program Manager	7/1/22 - 6/30/23	Annual	\$ 53,873	\$ 55,220	\$ 56,602	\$ 58,016	\$ 59,466	\$ 60,954	\$ 62,478	\$ 64,039	\$ 65,641	\$ 67,282
9	COA Outreach Counselor	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
	Recreation Program Administrator Sanitarian/Food Inspector Westwood Housing Authority Admin.	7/1/22 - 6/30/23	Annual	\$ 58,724	\$ 60,190	\$ 61,698	\$ 63,238	\$ 64,820	\$ 66,442	\$ 68,100	\$ 69,803	\$ 71,548	\$ 73,338
10	Assistant Building Inspector	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
	Conservation Agent Electrical Inspector Gas/Plumbing Inspector Operations Manager, COA Youth Services Counselor Zoning and Licensing Agent	7/1/22 - 6/30/23	Annual	\$ 64,008	\$ 65,609	\$ 67,248	\$ 68,930	\$ 70,653	\$ 72,419	\$ 74,231	\$ 76,086	\$ 77,988	\$ 79,938
11	Aquatics Manager	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
	Computer Systems Analyst Financial Analyst Geographic Information Specialist Public Health Nurse	7/1/22 - 6/30/23	Annual	\$ 69,770	\$ 71,513	\$ 73,302	\$ 75,134	\$ 77,012	\$ 78,938	\$ 80,911	\$ 82,933	\$ 85,007	\$ 87,131

**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	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												
	Assistant to the Town Administrator																								
	Assistant Director of Recreation																								
	Clinical Coordinator																								
	Construction Inspector													7/1/22 - 6/30/23	Annual	\$ 76,047	\$ 77,949	\$ 79,897	\$ 81,894	\$ 83,943	\$ 86,043	\$ 88,193	\$ 90,399	\$ 92,658	\$ 94,972
	Deputy Building Commissioner																								
	Economic Development Officer																								
	Procurement Officer																								
Public Safety Communications Manager																									
13	Building Commissioner	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												
	Council on Aging Director																								
	Director of Youth and Family Services																								
	Facilities Director													7/1/22 - 6/30/23	Annual	\$ 82,894	\$ 84,964	\$ 87,089	\$ 89,266	\$ 91,497	\$ 93,785	\$ 96,130	\$ 98,533	\$ 100,996	\$ 103,522
	Health Director																								
	Recreation Director																								
Sewer Superintendent																									
Town Planner																									
14	Asst. Dir. Public Works/Operations Mgr.	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												
	Assistant Fire Chief of Operations																								
	Assistant Town Treasurer																								
	Library Director													7/1/22 - 6/30/23	Annual	\$ 92,840	\$ 95,160	\$ 97,538	\$ 99,977	\$ 102,477	\$ 105,040	\$ 107,665	\$ 110,357	\$ 113,117	\$ 115,944
	Police Lieutenant																								
	Project Manager																								
Town Accountant																									
Town Engineer																									
15	Director, Comm. & Econ. Development	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												
	Director of Information Technology	7/1/22 - 6/30/23	Annual	\$ 103,981	\$ 106,581	\$ 109,245	\$ 111,975	\$ 114,775	\$ 117,644	\$ 120,586	\$ 123,600	\$ 126,691	\$ 129,856												
16	Director of Public Works	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												
	Asst. Town Administrator/Finance Dir.																								
	Asst. Town Administrator/HR Director													7/1/22 - 6/30/23	Annual	\$ 116,458	\$ 119,369	\$ 122,352	\$ 125,414	\$ 128,548	\$ 131,763	\$ 135,057	\$ 138,432	\$ 141,893	\$ 145,441
	Fire Chief																								
Police Chief																									
17	Town Administrator	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												
		7/1/22 - 6/30/23	Annual	\$ 149,143	\$ 152,871	\$ 156,694	\$ 160,611	\$ 164,627	\$ 168,743	\$ 172,961	\$ 177,285	\$ 181,717	\$ 186,258												

*NOTE: Annual salary levels are based on full-time employment. FY22 salaries are provided for comparative purposes; referenced positions are for FY23 current positions.*



**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	<i>no positions assigned</i>	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
		7/1/22 - 6/30/23	Annual	\$39,125.78	\$40,103.89	\$41,106.52	\$42,134.17	\$43,187.52	\$44,267.21	\$45,373.90	\$46,508.26	\$47,670.95	\$48,862.73
			Hourly	\$21.50	\$22.04	\$22.59	\$23.15	\$23.73	\$24.32	\$24.93	\$25.55	\$26.19	\$26.85
L-5	Library Assistant Technical Services Asst	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
		7/1/22 - 6/30/23	Annual	\$41,225.20	\$42,255.84	\$43,312.24	\$44,395.03	\$45,504.91	\$46,642.53	\$47,808.60	\$49,003.80	\$50,228.91	\$51,484.63
			Hourly	\$22.65	\$23.22	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60	\$28.29
L-6	<i>no positions assigned</i>	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
		7/1/22 - 6/30/23	Annual	\$44,523.22	\$45,636.30	\$46,777.22	\$47,946.65	\$49,145.32	\$50,373.95	\$51,633.30	\$52,924.12	\$54,247.22	\$55,603.40
			Hourly	\$24.46	\$25.07	\$25.70	\$26.34	\$27.00	\$27.68	\$28.37	\$29.08	\$29.81	\$30.55
L-7	<i>no positions assigned</i>	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
		7/1/22 - 6/30/23	Annual	\$48,085.06	\$49,287.22	\$50,519.38	\$51,782.35	\$53,076.93	\$54,403.84	\$55,763.97	\$57,158.04	\$58,586.99	\$60,051.68
			Hourly	\$26.42	\$27.08	\$27.76	\$28.45	\$29.16	\$29.89	\$30.64	\$31.41	\$32.19	\$33.00
L-8	Children's Librarian Library Bus. Administrator Part-Time Ref. Librarian Reference Librarian Teens' Librarian	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
		7/1/22 - 6/30/23	Annual	\$53,230.17	\$54,560.91	\$55,924.96	\$57,323.09	\$58,756.16	\$60,225.06	\$61,730.70	\$63,273.98	\$64,855.81	\$66,477.22
			Hourly	\$29.25	\$29.98	\$30.73	\$31.50	\$32.28	\$33.09	\$33.92	\$34.77	\$35.64	\$36.53
L-9	<i>no positions assigned</i>	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
		7/1/22 - 6/30/23	Annual	\$56,086.44	\$57,488.61	\$58,925.80	\$60,398.95	\$61,908.93	\$63,456.65	\$65,043.08	\$66,669.16	\$68,335.89	\$70,044.28
			Hourly	\$30.82	\$31.59	\$32.38	\$33.19	\$34.02	\$34.87	\$35.74	\$36.63	\$37.55	\$38.49
L-10	Head of Adult Services Head of Children's Services Head of Circulation Svcs Head of Branch Services Head of Technology Svcs	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
		7/1/22 - 6/30/23	Annual	\$60,573.35	\$62,087.66	\$63,639.86	\$65,230.87	\$66,861.64	\$68,533.16	\$70,246.52	\$72,002.67	\$73,802.73	\$75,647.80
			Hourly	\$33.28	\$34.11	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.56	\$40.55	\$41.56

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

**LIBRARY SUBSTITUTES & TEMPORARY STAFF**

POSITION	Fiscal Year		Range
Substitute Librarian	7/1/21 - 6/30/22	Hourly	\$22.72 - \$26.30
	7/1/22 - 6/30/23	Hourly	\$23.29 - \$26.96
Substitute Library Assistant	7/1/21 - 6/30/22	Hourly	\$17.74 - \$19.20
	7/1/22 - 6/30/23	Hourly	\$18.18 - \$19.68
Temporary Support Staff	7/1/21 - 6/30/22	Hourly	\$13.50 - \$16.86
	7/1/22 - 6/30/23	Hourly	\$14.25 - \$16.86

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	7/1/21 - 6/30/22	Annual	\$68,651.16	\$70,024.18	\$71,424.67	\$72,853.16	\$74,310.22	\$75,796.43	\$77,312.36	10 yrs+	\$78,858.60
			Bi-Weekly	\$2,640.43	\$2,693.24	\$2,747.10	\$2,802.04	\$2,858.09	\$2,915.25	\$2,973.55	10 yrs+	\$3,033.02
		7/1/22 - 6/30/23	Annual	\$68,651.16	\$70,024.18	\$71,424.67	\$72,853.16	\$74,310.22	\$75,796.43	\$77,312.36	10 yrs+	\$78,858.60
			Bi-Weekly	\$2,640.43	\$2,693.24	\$2,747.10	\$2,802.04	\$2,858.09	\$2,915.25	\$2,973.55	10 yrs+	\$3,033.02
D-7	Head Mechanic Foreman	7/1/21 - 6/30/22	Annual	\$64,193.57	\$65,477.44	\$66,786.99	\$68,122.73	\$69,485.18	\$70,874.89	\$72,292.39	10 yrs+	\$73,738.23
			Bi-Weekly	\$2,468.98	\$2,518.36	\$2,568.73	\$2,620.11	\$2,672.51	\$2,725.96	\$2,780.48	10 yrs+	\$2,836.09
		7/1/22 - 6/30/23	Annual	\$64,193.57	\$65,477.44	\$66,786.99	\$68,122.73	\$69,485.18	\$70,874.89	\$72,292.39	10 yrs+	\$73,738.23
			Bi-Weekly	\$2,468.98	\$2,518.36	\$2,568.73	\$2,620.11	\$2,672.51	\$2,725.96	\$2,780.48	10 yrs+	\$2,836.09
D-6	Cemetery Foreman Foreman	7/1/21 - 6/30/22	Annual	\$62,363.16	\$63,610.42	\$64,882.63	\$66,180.29	\$67,503.89	\$68,853.97	\$70,231.05	10 yrs+	\$71,635.67
			Bi-Weekly	\$2,398.58	\$2,446.55	\$2,495.49	\$2,545.40	\$2,596.30	\$2,648.23	\$2,701.19	10 yrs+	\$2,755.22
		7/1/22 - 6/30/23	Annual	\$62,363.16	\$63,610.42	\$64,882.63	\$66,180.29	\$67,503.89	\$68,853.97	\$70,231.05	10 yrs+	\$71,635.67
			Bi-Weekly	\$2,398.58	\$2,446.55	\$2,495.49	\$2,545.40	\$2,596.30	\$2,648.23	\$2,701.19	10 yrs+	\$2,755.22
D-5	Sewer Operations Suprvsr	7/1/21 - 6/30/22	Annual	\$63,698.28	\$64,972.25	\$66,271.69	\$67,597.12	\$68,949.07	\$70,328.05	\$71,734.61	10 yrs+	\$73,169.30
			Bi-Weekly	\$2,449.93	\$2,498.93	\$2,548.91	\$2,599.89	\$2,651.89	\$2,704.92	\$2,759.02	10 yrs+	\$2,814.20
		7/1/22 - 6/30/23	Annual	\$63,698.28	\$64,972.25	\$66,271.69	\$67,597.12	\$68,949.07	\$70,328.05	\$71,734.61	10 yrs+	\$73,169.30
			Bi-Weekly	\$2,449.93	\$2,498.93	\$2,548.91	\$2,599.89	\$2,651.89	\$2,704.92	\$2,759.02	10 yrs+	\$2,814.20
D-4	Heavy Equipment Operator HEO/Mechanic	7/1/21 - 6/30/22	Annual	\$56,441.24	\$57,570.06	\$58,721.47	\$59,895.90	\$61,093.81	\$62,315.69	\$63,562.00	10 yrs+	\$64,833.24
			Bi-Weekly	\$2,170.82	\$2,214.23	\$2,258.52	\$2,303.69	\$2,349.76	\$2,396.76	\$2,444.69	10 yrs+	\$2,493.59
		7/1/22 - 6/30/23	Annual	\$56,441.24	\$57,570.06	\$58,721.47	\$59,895.90	\$61,093.81	\$62,315.69	\$63,562.00	10 yrs+	\$64,833.24
			Bi-Weekly	\$2,170.82	\$2,214.23	\$2,258.52	\$2,303.69	\$2,349.76	\$2,396.76	\$2,444.69	10 yrs+	\$2,493.59
D-3	Sewer Pump Operator Mechanic	7/1/21 - 6/30/22	Annual	\$55,859.82	\$56,977.02	\$58,116.56	\$59,278.89	\$60,464.47	\$61,673.75	\$62,907.23	10 yrs+	\$64,165.37
			Bi-Weekly	\$2,148.45	\$2,191.42	\$2,235.25	\$2,279.96	\$2,325.56	\$2,372.07	\$2,419.51	10 yrs+	\$2,467.90
		7/1/22 - 6/30/23	Annual	\$55,859.82	\$56,977.02	\$58,116.56	\$59,278.89	\$60,464.47	\$61,673.75	\$62,907.23	10 yrs+	\$64,165.37
			Bi-Weekly	\$2,148.45	\$2,191.42	\$2,235.25	\$2,279.96	\$2,325.56	\$2,372.07	\$2,419.51	10 yrs+	\$2,467.90
D-2	Operator-Laborer	7/1/21 - 6/30/22	Annual	\$48,856.41	\$49,672.23	\$51,052.72	\$52,239.18	\$53,283.43	\$54,348.67	\$55,435.47	10 yrs+	\$56,543.83
			Bi-Weekly	\$1,879.09	\$1,910.47	\$1,963.57	\$2,009.20	\$2,049.36	\$2,090.33	\$2,132.13	10 yrs+	\$2,174.76
		7/1/22 - 6/30/23	Annual	\$48,856.41	\$49,672.23	\$51,052.72	\$52,239.18	\$53,283.43	\$54,348.67	\$55,435.47	10 yrs+	\$56,543.83
			Bi-Weekly	\$1,879.09	\$1,910.47	\$1,963.57	\$2,009.20	\$2,049.36	\$2,090.33	\$2,132.13	10 yrs+	\$2,174.76
D-1	no positions assigned	7/1/21 - 6/30/22	Annual	\$42,450.42	\$43,914.83	\$45,508.02	\$47,596.53	\$48,548.15	\$49,518.97	\$50,509.63	10 yrs+	\$51,519.50
			Bi-Weekly	\$1,632.71	\$1,689.03	\$1,750.31	\$1,830.64	\$1,867.24	\$1,904.58	\$1,942.68	10 yrs+	\$1,981.52
		7/1/22 - 6/30/23	Annual	\$42,450.42	\$43,914.83	\$45,508.02	\$47,596.53	\$48,548.15	\$49,518.97	\$50,509.63	10 yrs+	\$51,519.50
			Bi-Weekly	\$1,632.71	\$1,689.03	\$1,750.31	\$1,830.64	\$1,867.24	\$1,904.58	\$1,942.68	10 yrs+	\$1,981.52

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	7/1/21 - 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-B	7/1/22 - 6/30/23	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	7/1/21 - 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	7/1/22 - 6/30/23	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	
F-3	LIEUTENANT NON-EMT	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	7/1/22 - 6/30/23	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-P	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	7/1/22 - 6/30/23	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	
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						\$40.06		\$41.16	
EMS COORD.	7/1/22 - 6/30/23	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
		Hourly*	\$40.13	\$40.93						\$40.06		\$41.16	
F-4	FIREFIGHTER NON-EMT (FF-5)	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)	7/1/22 - 6/30/23	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-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	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)	7/1/22 - 6/30/23	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	\$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)	7/1/22 - 6/30/23	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**

**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>	7/1/21 - 6/30/22	Annual		\$77,022.50	\$78,562.98	\$80,134.21							\$82,938.93	\$85,841.81	\$87,558.64		
			Biweekly		\$2,954.45	\$3,013.54	\$3,073.81								\$3,181.39	\$3,292.74	\$3,358.60	
		7/1/22 - 6/30/23	Annual		\$77,022.50	\$78,562.98	\$80,134.21								\$82,938.93	\$85,841.81	\$87,558.64	
			Biweekly		\$2,954.45	\$3,013.54	\$3,073.81								\$3,181.39	\$3,292.74	\$3,358.60	
<b>P-4</b>																		
	<b>OFFICER</b>	7/1/21 - 6/30/22	Annual		\$53,139.63	\$55,978.33	\$59,795.71	\$60,991.62	\$62,211.41	\$63,455.69	\$64,724.80	\$66,019.30	\$67,339.68	\$69,696.57	\$72,135.97	\$73,578.68		
			Biweekly		\$2,038.34	\$2,147.23	\$2,293.66	\$2,339.53	\$2,386.32	\$2,434.05	\$2,482.73	\$2,532.39	\$2,583.03	\$2,673.44	\$2,767.01	\$2,822.35		
		7/1/22 - 6/30/23	Annual		\$53,139.63	\$55,978.33	\$59,795.71	\$60,991.62	\$62,211.41	\$63,455.69	\$64,724.80	\$66,019.30	\$67,339.68	\$69,696.57	\$72,135.97	\$73,578.68		
			Biweekly		\$2,038.34	\$2,147.23	\$2,293.66	\$2,339.53	\$2,386.32	\$2,434.05	\$2,482.73	\$2,532.39	\$2,583.03	\$2,673.44	\$2,767.01	\$2,822.35		

**CONTRACT NOT SETTLED AT TIME OF PRINTING**

**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>	7/1/21 - 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
		7/1/22 - 6/30/23	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>	7/1/21 - 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
		7/1/22 - 6/30/23	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	7/1/21 - 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
		7/1/22 - 6/30/23	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	7/1/21 - 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
		7/1/22 - 6/30/23	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	7/1/21 - 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
		7/1/22 - 6/30/23	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.	7/1/21 - 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
		7/1/22 - 6/30/23	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	7/1/21 - 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
		7/1/22 - 6/30/23	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**

**PART-TIME, SEASONAL AND OTHER POSITIONS**

<b>OFFICE OF THE TOWN CLERK</b>	<b>FY2022 SALARY</b>	<b>FY2023 SALARY</b>
<b>Registrar of Voters</b>	\$500 per year	\$500 per year
<b>Election Warden</b>	\$16.50 per hour	\$17.00 per hour
<b>Election Clerk</b>	\$14.50 per hour	\$15.00 per hour
<b>Election Inspector</b>	\$13.50 per hour	\$14..25 per hour
<b>INSPECTORS</b>	<b>FY2022 SALARY</b>	<b>FY2023 SALARY</b>
<b>Inspector of Animals</b>	\$500 per year	\$500 per year
<b>Sealer of Weights and Measures</b>	<i>vacant</i>	<i>vacant</i>
<b>Assistant Plumbing, Wiring, Gas Inspectors</b>	\$25.32 - \$32.24 per hour	\$25.95 - \$33.05 per hour
<b>PUBLIC SAFETY POSITIONS</b>	<b>FY2022 SALARY</b>	<b>FY2023 SALARY</b>
<b>Assistant Animal Control Officer</b>	\$14.90 - \$20.81 per hour	\$15.27 - \$21.33 per hour
<b>Fire Alarm Maintenance Specialist</b>	\$33.83 per hour	\$34.68 per hour
<b>Fire Apparatus Maintenance Specialist</b>	\$31.54 - \$45.00 per hour	\$31.54 - \$45.00 per hour
<b>Police Matron</b>	\$22.50 per hour	\$22.50 per hour
<b>Police Academy Trainee</b>	\$23.59 per hour	\$24.18 per hour
<b>Traffic Supervisors:</b>		
<b>Level 1</b>	\$21.00 per hour	\$21.53 per hour
<b>Level 2</b>	\$22.50 per hour	\$23.06 per hour
<b>Level 3</b>	\$24.10 per hour	\$24.70 per hour
<b>PUBLIC WORKS POSITIONS</b>	<b>FY2022 SALARY</b>	<b>FY2023 SALARY</b>
<b>Engineering Intern</b>	\$14.75 - \$16.30 per hour	\$15.00 - \$16.30 per hour
<b>Seasonal Laborer - Highway</b>	\$13.50 - \$14.91 per hour	\$14.25 - \$15.73 per hour
<b>GOVERNMENT SERVICES POSITIONS</b>	<b>FY2022 SALARY</b>	<b>FY2023 SALARY</b>
<b>Board / Commission Secretary</b>	\$15.00 - \$28.00 per hour	\$15.00 - \$28.00 per hour
<b>COA Part-Time Van Driver</b>	\$15.98 - \$19.95 per hour	\$16.38 - \$20.45 per hour
<b>Carer of Graves</b>		\$1250 - \$1500 per year
<b>Energy Manager</b>		\$48.00 - \$62.00 per hour
<b>Temporary Support Staff</b>	\$13.50 - \$27.50 per hour	\$15.00 - \$27.50 per hour
<b>Town Counsel</b>	\$100.69 per hour	\$80.00 - \$105.00 per hour
<b>Veterans Agent</b>	\$1200 per year	\$1200 per year
<b>Veterans Service Director</b>	\$1800 per year	\$1800 per year

## Recreation Part-Time Seasonal Compensation Plan for 2022

Grade	Position Title	Fiscal Year		Step 1	Step 2	Step 3	Minimum Requirements
1	Counselor	1/1/21 - 12/31/21	Hourly	\$13.50			Asst. Leader: 2 yrs. CIT Experience or Similar Exp.w/Children Required. First Aid, CPR/AED Certification Required.
		1/1/22 - 12/31/22	Hourly	\$14.25			
	Water Safety Aide Deck Hand	1/1/21 - 12/31/21	Hourly	\$13.50			Aquatics: Minimum Age 15+, Lifeguard Training (LGT) Required. First Aid, CPR/AED Certification Required.
		1/1/22 - 12/31/22	Hourly	\$14.25			
2	Senior Counselor	1/1/21 - 12/31/21	Hourly	\$14.00			2 yrs. Asst. Leader & Group Supervision Experience Required.
		1/1/22 - 12/31/22	Hourly	\$14.75			High School Graduate. First Aid, CPR/AED Cert Required.
3	Specialist/Coach	1/1/21 - 12/31/21	Hourly	\$16.50	\$16.83	\$17.17	Minimum 3 yrs. Supervisory Experience.
		1/1/22 - 12/31/22	Hourly	\$16.50	\$16.83	\$17.17	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; Coaching Experience Preferred.
4	Supervisor	1/1/21 - 12/31/21	Hourly	\$16.25	\$16.58	\$16.91	HS Graduate, Minimum 3 yrs. Leader & Supervisory Experience.
		1/1/22 - 12/31/22	Hourly	\$16.75	\$17.09	\$17.43	First Aid, CPR/AED Certification Required.
5	Lifeguard	1/1/21 - 12/31/21	Hourly	\$14.75	\$15.05	\$15.35	Minimum Age 16+, Lifeguard Training Required.
		1/1/22 - 12/31/22	Hourly	\$17.00	\$17.34	\$17.69	First Aid, CPR/AED Certification Required.
6	Water Safety Instructor	1/1/21 - 12/31/21	Hourly	\$15.60	\$15.91	\$16.23	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required.
		1/1/22 - 12/31/22	Hourly	\$17.75	\$18.11	\$18.47	First Aid, CPR/AED Certification Required.
7	Senior Supervisor Assistant Coordinator	1/1/21 - 12/31/21	Hourly	\$18.00	\$18.36	\$19.00	Min Age 21+, Bachelors Degree Pref., Min. 3 yrs. Supervisory Experience.
		1/1/22 - 12/31/22	Hourly	\$18.50	\$18.87	\$19.25	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; 3 yrs. Supervisory Experience.
8	Coordinator	1/1/21 - 12/31/21	Hourly	\$21.50	\$22.25	\$23.00	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience.
		1/1/22 - 12/31/22	Hourly	\$21.50	\$22.25	\$23.00	First Aid, CPR/AED Certification Required.
9	Camp Director	1/1/21 - 12/31/21	Hourly	\$24.50	\$25.25	\$26.25	Bachelor Degree Required; Teacher Certification Preferred; Min. 4+ yrs.
		1/1/22 - 12/31/22	Hourly	\$24.50	\$25.25	\$26.25	Supervisory Experience. First Aid and CPR/AED Certification Required.
10	Certified Instructor				MIN	MAX	
		1/1/21 - 12/31/21	Hourly		\$25.00	\$50.00	5+ yrs. Experience & Certification in Subject Area.
		1/1/22 - 12/31/22	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**

**Appendix B.  
Salary Schedule for School Employees**

**ADMINISTRATION**

Superintendent	FY '23	\$	226,281
	FY '22	\$	220,762
Assistant Superintendent	FY '23	\$	165,604
	FY '22	\$	162,357
Director of Student Services	FY '23	\$	165,294
	FY '22	\$	162,053
Director of Business and Finance	FY '23	\$	155,387
	FY '22	\$	152,341
Director of Technology	FY '23	\$	155,270
	FY '22	\$	152,226

**PRINCIPALS**

**ASST. PRINCIPALS**

Senior High School	FY '23	\$	145,324	\$	100,482
	FY '22	\$	142,475	\$	98,512
Dean of Students	FY '23	\$	90,780		
	FY '22	\$	89,000		
Middle School	FY '23	\$	137,088	\$	123,930
	FY '22	\$	134,400	\$	121,500
Elementary	FY '23		\$121,375 - \$156,782		
	FY '22		\$134,433 - \$153,708		

**FY23 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 '23	\$ 16.40	\$ 17.31	\$ 18.64	\$ 19.80	\$ 20.56	\$ 21.37
	FY '22	\$ 16.00	\$ 16.88	\$ 18.19	\$ 19.31	\$ 20.06	\$ 20.85
Cooks	FY '23	\$ 16.15	\$ 17.05	\$ 18.38	\$ 19.54	\$ 20.31	\$ 21.11
	FY '22	\$ 15.75	\$ 16.63	\$ 17.94	\$ 19.06	\$ 19.81	\$ 20.60
General	FY '23	\$ 15.25	\$ 16.14	\$ 17.41	\$ 18.57	\$ 19.36	\$ 20.12
	FY '22	\$ 14.87	\$ 15.75	\$ 16.99	\$ 18.11	\$ 18.89	\$ 19.63



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

**TEACHERS & 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 & NURSES**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '23	1								
FY '23	2								
FY '23	3								
FY '23	4								
FY '23	5								
FY '23	6								
FY '23	7								
FY '23	8								
FY '23	9								
FY '23	10								
FY '23	11								
FY '23	12								
FY '23	13								
FY '23	14								
FY '23	15								

**\*\* In the FY23 budget, a salary reserve was established for collective bargaining.**



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

**ADMINISTRATIVE ASSISTANTS**

		Step 1	Step 2	Step 3	Step 4	Step 5
Classification 1	FY '23 **					
Classification 1	FY '22	27.84	28.96	30.11	31.31	32.57
Classification 2	FY '23 **					
Classification 2	FY '22	26.22	27.27	28.37	29.50	30.67
Classification 3	FY '23 **					
Classification 3	FY '22	25.18	26.19	27.24	28.33	29.47

**SCHOOL CUSTODIANS**

Classification:		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Jr. Custodian	FY '23 **						
Jr. Custodian	FY '22	\$ 19.78	\$ 20.85	\$ 21.60	\$ 22.74	\$ 23.83	\$ 25.26
Senior Custodian	FY '23 **						
Senior Custodian	FY '22	\$ 21.61	\$ 22.89	\$ 23.59	\$ 24.74	\$ 25.90	\$ 27.41
Head Grounds	FY '23 **						
Head Grounds	FY '22	\$ 24.97	\$ 26.25	\$ 26.95	\$ 28.10	\$ 29.26	\$ 30.77
Maintenance	FY '23 **						
Maintenance	FY '22	\$ 29.13	\$ 30.29	\$ 31.50	\$ 32.78	\$ 34.08	\$ 35.44

**DIRECTOR OF OPERATIONS**

FY '23 \$ 123,930

FY '22 \$ 121,500

**FY23 numbers reflect the amounts in the proposed budget.**

**INSTRUCTIONAL ASSISTANTS**

	Step 1	Step 2	Step 3	Step 4	Step 5
FY '23	\$ 17.00	\$ 17.90	\$ 18.82	\$ 19.85	\$ 20.86
FY '22	\$ 16.67	\$ 17.55	\$ 18.45	\$ 19.46	\$ 20.46

**\*\* In the FY23 budget, a salary reserve was established for collective bargaining..**

## Appendix C

### Salary Schedule for Elected Town Officers Fiscal Year July 1, 2022 – June 30, 2023

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<i>Position</i>	<i>Fiscal Year 2022 Salary</i>	<i>Fiscal Year 2023 Salary</i>
<i>Town Clerk (Full Time)</i>	\$105,040	\$110,358
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Select Board Member</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 FY2023 Departmental Salary/Expense Budgets**

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
Select Board Department						
1. Salaries	653,977	676,536	700,519	23,983	3.5%	Taxation
2. Expenses	33,277	57,500	45,500	(12,000)	-20.9%	Taxation
	687,254	734,036	746,019	11,983	1.6%	
Finance and Warrant Commission						
Salary	19,946	21,149	22,208	1,059	5.0%	Taxation
Expenses	38,951	43,900	43,900	0	0.0%	Taxation
3. Total Finance and Warrant Commission	58,897	65,049	66,108	1,059	1.6%	
Accounting Department						
4. Salaries	271,952	276,926	284,527	7,601	2.7%	Taxation
5. Expenses	3,148	7,000	7,000	0	0.0%	Taxation
	275,100	283,926	291,527	7,601	2.7%	
Assessors Department						
6. Salaries	218,477	223,999	231,871	7,872	3.5%	Taxation
7. Expenses	16,331	22,450	22,450	0	0.0%	Taxation
	234,808	246,449	254,321	7,872	3.2%	
Treasurer Department						
8. Salary	119,875	124,298	129,953	5,655	4.5%	Taxation
9. Expenses	7,167	10,450	10,450	0	0.0%	Taxation
	127,042	134,748	140,403	5,655	4.2%	
Collector Department						
10. Salaries	123,153	126,013	130,179	4,166	3.3%	Taxation
11. Expenses	84,340	84,650	84,650	0	0.0%	\$42,500 Ambulance receipts/Taxation
	207,493	210,663	214,829	4,166	2.0%	For Ambulance Billing Service
Legal Department						
Salary	102,984	135,716	139,113	3,397	2.5%	Taxation
Expenses	108,393	98,000	98,000	0	0.0%	Taxation
12. Total Legal Department	211,377	233,716	237,113	3,397	1.5%	
Human Resources Department						
13. Salary	243,665	262,276	273,643	11,367	4.3%	Taxation
14. Expenses	1,157	7,500	7,500	0	0.0%	Taxation
	244,822	269,776	281,143	11,367	4.2%	
Information Systems Department						
15. Salaries	282,715	307,971	329,948	21,977	7.1%	Taxation
16. Expenses	78,487	78,500	78,500	0	0.0%	Taxation
	361,201	386,471	408,448	21,977	5.7%	

Appendix D  
Proposed FY2023 Departmental Salary/Expense Budgets

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
Town Clerk Department						
Salaries	184,921	184,633	236,691	52,058	28.2%	Taxation
Expenses	75,848	72,100	89,133	17,033	23.6%	Taxation
17. Total Town Clerk Department	260,769	256,733	325,824	69,091	26.9%	
Housing Authority						
Salary	22,508	23,862	25,062	1,200	5.0%	Taxation
Expenses	4,500	13,600	11,600	(2,000)	-14.7%	Taxation
18. Total Housing Authority	27,008	37,462	36,662	(800)	-2.1%	
Outside Professional Services						
19. Expenses	37,579	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
20. Expenses	5,325	15,000	15,000	0	0.0%	Taxation
<b>Total General Government</b>	<b>2,738,674</b>	<b>2,920,529</b>	<b>3,063,897</b>	<b>143,368</b>	<b>4.9%</b>	

Police Department						
Salaries	4,307,596	4,553,643	4,690,810	137,167	3.0%	Taxation
Expenses	276,183	321,350	337,850	16,500	5.1%	Taxation
	4,583,779	4,874,993	5,028,660	153,667	3.2%	
Auxiliary Police/Civil Defense						
Expenses	1,729	3,500	3,500	0	0.0%	Taxation
	1,729	3,500	3,500	0	0.0%	
Animal Control						
Salary	61,990	62,146	63,720	1,574	2.5%	Taxation
Expenses	1,498	10,350	10,350	0	0.0%	Taxation
	63,488	72,496	74,070	1,574	2.2%	
21. Total Police	4,648,996	4,950,989	5,106,230	155,241	3.1%	
Fire Department						
Salaries	4,701,775	4,819,624	4,935,227	115,603	2.4%	\$324,000 Ambulance Receipts/Taxation
Expenses	224,950	293,750	300,000	6,250	2.1%	\$40,000 Ambulance Receipts/Taxation
22. Total Fire	4,926,724	5,113,374	5,235,227	121,853	2.4%	
<b>Total Public Safety</b>	<b>9,575,720</b>	<b>10,064,363</b>	<b>10,341,457</b>	<b>277,094</b>	<b>2.8%</b>	

**Appendix D**  
**Proposed FY2023 Departmental Salary/Expense Budgets**

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
Conservation Division						
Salary	79,524	80,447	82,476	2,029	2.5%	\$17,000 Conservation Receipts/Taxation
Expenses	1,265	6,400	6,400	0	0.0%	Taxation
	80,789	86,847	88,876	2,029	2.3%	
Planning Division						
Salaries	103,953	107,202	109,820	2,618	2.4%	Taxation
Expenses	4,999	4,500	4,500	0	0.0%	Taxation
	108,952	111,702	114,320	2,618	2.3%	
Housing & Zoning Division						
Salaries	69,951	80,087	76,086	(4,001)	-5.0%	Taxation
Expenses	1,096	3,150	3,150	0	0.0%	Taxation
	71,047	83,237	79,236	(4,001)	-4.8%	
Community & Economic Development						
Salaries	228,576	239,721	254,645	14,924	6.2%	Taxation
Expenses	1,613	3,400	3,400	0	0.0%	Taxation
	230,189	243,121	258,045	14,924	6.1%	
Building Inspection Division						
Salaries	350,436	390,267	402,705	12,438	3.2%	Taxation
Expenses	25,773	41,050	38,850	(2,200)	-5.4%	Taxation
	376,210	431,317	441,555	10,238	2.4%	
Health Division						
Salaries	277,524	292,767	311,156	18,389	6.3%	Taxation
Expenses	6,850	12,200	12,200	0	0.0%	Taxation
	284,374	304,967	323,356	18,389	6.0%	
Outside Health Agencies	10,916	13,416	13,416	0	0.0%	Taxation
<b>23. Total Community and Economic Development</b>	<b>1,162,477</b>	<b>1,274,607</b>	<b>1,318,804</b>	<b>44,197</b>	<b>3.5%</b>	
Department of Public Works						
Salaries	1,737,590	1,840,754	1,888,377	47,623	2.6%	Taxation
Expenses	531,867	559,600	571,100	11,500	2.1%	Taxation
Total DPW Admin/Operations	2,269,457	2,400,354	2,459,477	59,123	2.5%	
Building Maintenance						
Salaries	309,788	362,714	415,144	52,430	14.5%	Taxation
Expenses	1,001,138	1,058,300	1,085,900	27,600	2.6%	Taxation
Total Building Maintenance	1,310,926	1,421,014	1,501,044	80,030	5.6%	
Municipal & School Field Maintenance	178,618	185,000	185,000	0	0.0%	Taxation
Street / Traffic Lighting Maintenance	139,376	115,000	122,500	7,500	6.5%	Taxation
<b>24. Total Department of Public Works</b>	<b>3,898,377</b>	<b>4,121,368</b>	<b>4,268,021</b>	<b>146,653</b>	<b>3.6%</b>	
<b>25. Snow &amp; Ice</b>	<b>523,613</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>0.0%</b>	Taxation
<b>Total Public Works</b>	<b>4,421,989</b>	<b>4,571,368</b>	<b>4,718,021</b>	<b>146,653</b>	<b>3.2%</b>	

Appendix D  
Proposed FY2023 Departmental Salary/Expense Budgets

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
26. Disability Commission	0	500	500	0	0.0%	Taxation
Council On Aging Department						
27. Salaries	371,936	384,167	397,124	12,957	3.4%	Taxation
28. Expenses	29,521	38,850	41,650	2,800	7.2%	Taxation
	401,457	423,017	438,774	15,757	3.7%	
Youth and Family Services Department						
29. Salaries	281,257	289,287	361,517	72,230	25.0%	Taxation
30. Expenses	11,999	15,000	15,000	0	0.0%	Taxation
	293,256	304,287	376,517	72,230	23.7%	
Veterans Services Department						
Salaries	64,256	31,850	33,481	1,631	5.1%	Taxation
Expenses	68,698	106,414	106,414	0	0.0%	Taxation
31. Total Veterans Services	132,953	138,264	139,895	1,631	1.2%	
<b>Total Human Services</b>	<b>827,666</b>	<b>866,068</b>	<b>955,686</b>	<b>89,618</b>	<b>10.3%</b>	
Public Library						
Salaries	1,036,747	1,113,926	1,168,226	54,300	4.9%	Taxation
Expenses	395,011	328,750	367,650	38,900	11.8%	Taxation
Lost Books	815	1,600	1,600	0	0.0%	Taxation
32. Total Library Department	1,432,573	1,444,276	1,537,476	93,200	6.5%	
Recreation Department						
Salaries	463,503	479,914	499,138	19,224	4.0%	\$332,442 Recreation Funds/Taxation
Expenses	14,617	15,784	15,784	0	0.0%	Taxation
33. Total Recreation Department	478,120	495,698	514,922	19,224	3.9%	
34. Memorial/Veteran's Day/Westwood Day Expenses	12,188	23,800	23,800	0	0.0%	Taxation
<b>Total Culture and Recreation</b>	<b>1,922,881</b>	<b>1,963,774</b>	<b>2,076,198</b>	<b>112,424</b>	<b>5.7%</b>	
<b>Other</b>						
35. Communications Systems	162,930	163,000	166,000	3,000	1.8%	Taxation
<b>Total Other</b>	<b>162,930</b>	<b>163,000</b>	<b>166,000</b>	<b>3,000</b>	<b>1.8%</b>	
<b>Total Municipal Budget</b>	<b>20,812,337</b>	<b>21,823,709</b>	<b>22,640,063</b>	<b>816,354</b>	<b>3.74%</b>	



**Appendix D**  
**Proposed FY2023 Departmental Salary/Expense Budgets**

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
<b>Westwood Public Schools</b>						
Salaries	40,393,841	43,392,352	44,177,983	785,631	1.8%	Taxation
Expenses	7,953,659	6,620,236	7,584,414	964,178	14.6%	Taxation
36. Total Westwood Public Schools	48,347,500	50,012,588	51,762,397	1,749,809	3.50%	
37. Blue Hills Regional School Assessment	132,293	129,617	131,397	1,780	1.4%	Taxation
Crossing Guards						
Salaries	84,729	116,241	119,072	2,831	2.4%	Taxation
Expenses	848	3,000	3,000	0	0.0%	Taxation
38. Total Crossing Guards	85,577	119,241	122,072	2,831	2.4%	
<b>Total School Budgets</b>	<b>48,565,370</b>	<b>50,261,446</b>	<b>52,015,866</b>	<b>1,754,420</b>	<b>3.5%</b>	

**Fixed Costs Budgets - School and Municipal**

**School Employee Benefits/Costs**

Retirement Assessments	1,736,210	1,838,126	1,970,534	132,408	7.2%	Taxation
Workers Compensation	218,544	371,310	371,310	0	0.0%	Taxation
Unemployment Compensation	61,883	130,671	143,738	13,067	10.0%	Taxation
Health Insurance	4,374,957	5,131,080	5,490,256	359,176	7.0%	Taxation
Life Insurance	6,287	8,000	8,800	800	10.0%	Taxation
Payroll service/Other	26,712	38,495	40,170	1,675	4.4%	Taxation
Medicare Part B	122,111	183,785	183,785	0	0.0%	Taxation
Social Security Tax	1,865	7,500	7,500	0	0.0%	Taxation
Medicare Payroll Tax	554,791	904,229	994,652	90,423	10.0%	Taxation
<b>School Employee Benefits/Costs</b>	<b>7,103,360</b>	<b>8,613,196</b>	<b>9,210,745</b>	<b>597,549</b>	<b>6.9%</b>	

**Appendix D  
Proposed FY2023 Departmental Salary/Expense Budgets**

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
<b>Municipal Employee Benefits/Costs</b>						
Retirement Assessment	4,051,323	4,289,289	4,602,407	313,118	7.3%	Taxation
Workers Compensation	102,529	174,865	174,865	0	0.0%	Taxation
Unemployment Compensation	3,020	18,448	20,293	1,845	10.0%	Taxation
Health Insurance	1,700,911	1,699,210	1,818,155	118,945	7.0%	Taxation
Life Insurance	3,662	5,000	5,500	500	10.0%	Taxation
Pre-Hire/Payroll/Other	97,049	142,830	143,870	1,040	0.7%	Taxation
Public Safety Medical/111F ins	62,356	96,000	99,000	3,000	3.1%	Taxation
Medicare Part B	51,958	74,547	74,547	0	0.0%	Taxation
Social Security Tax	447	5,000	5,000	0	0.0%	Taxation
Medicare Payroll Tax	252,061	355,585	391,144	35,559	10.0%	Taxation
<b>Municipal Employee Benefits/Costs</b>	<b>6,325,316</b>	<b>6,860,774</b>	<b>7,334,781</b>	<b>474,007</b>	<b>6.9%</b>	
<b>Shared/Other Fixed Costs</b>						
Comprehensive & Liability Insurance	462,938	608,580	608,580	0	0.0%	Taxation
Waste Collection/Disposal Expenses	1,501,025	1,658,284	1,694,500	36,216	2.2%	Taxation
Energy/Sustainability Efforts		58,322	109,810	51,488	88.3%	Taxation
Townwide Hardware/Software Maintenance	415,358	458,650	515,500	56,850	12.4%	\$4,575 Ambulance Receipts/Taxation
Town Wide Newsletter Communication			30,000	30,000		Taxation
Audit Services -Town and School	80,804	81,250	81,250	0	0.0%	Taxation
<b>Total Shared/Other Fixed Costs</b>	<b>2,460,126</b>	<b>2,865,086</b>	<b>3,039,640</b>	<b>174,554</b>	<b>6.1%</b>	
<b>39. Total Benefits/Shared Fixed Costs</b>	<b>15,888,801</b>	<b>18,339,056</b>	<b>19,585,166</b>	<b>1,246,110</b>	<b>6.8%</b>	
<b>Reserve Funds</b>						
40. Select Board Reserve Fund***	0	295,000	295,000	0	0.0%	Taxation
41. Special Town Mtg/Election/Charter	0	25,000	60,000	35,000	140.0%	Taxation
42. Reserve Fund	0	405,000	405,000	0	0.0%	Taxation
<b>Total Reserves</b>	<b>0</b>	<b>725,000</b>	<b>760,000</b>	<b>35,000</b>	<b>4.8%</b>	
<b>Total Fixed Costs Budget</b>	<b>15,888,801</b>	<b>19,064,056</b>	<b>20,345,166</b>	<b>1,281,110</b>	<b>6.7%</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	3,284,359	3,484,593	3,570,725	86,132	2.5%	Taxation
School Related Debt Service	2,664,118	2,264,738	2,248,195	(16,543)	-0.7%	\$1,401,276 Sch Bld Reimb/ \$2,098 Bond Premium/Taxation \$16,280 BAN premium
<b>43. Total Debt Budget</b>	<b>5,948,477</b>	<b>5,749,331</b>	<b>5,818,920</b>	<b>69,589</b>	<b>1.2%</b>	

**FY23 Debt Change**

Non Exempt	<b>\$44,662</b>
Exempt	<b>\$24,927</b>
<b>Total</b>	<b>\$69,589</b>

Appendix D  
Proposed FY2023 Departmental Salary/Expense Budgets

Description	Expended FY2021	Current FY2022 Budget	Proposed FY2023 Budget	\$ Change FY23 vs FY22	% Change FY23 vs FY22	Funding Source
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**Sewer Enterprise**

Salaries	419,930	474,127	472,658	(1,469)	-0.3%	Sewer Enterprise Funds
Expenses	248,143	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	153,898	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,121,245	3,271,442	3,305,428	33,986	1.0%	Sewer Enterprise Funds
Mandated Inspections	40,796	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	214,588	164,688	174,088	9,400	5.7%	Sewer Enterprise Funds
System Ext./Repairs	8,828	25,000	25,000	0	0.0%	Sewer Enterprise Funds

44.

<b>Total Sewer Enterprise</b>	<b>4,207,428</b>	<b>4,421,757</b>	<b>4,463,674</b>	<b>41,917</b>	<b>0.9%</b>	
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Note: Sewer revenue budget will be Operating Budget Plus:

427,695	433,331	Indirect Costs
4,849,452	4,897,005	Total Sewer Revenue

<b>Total Operating Budget</b>	<b>95,422,413</b>	<b>101,320,299</b>	<b>105,283,689</b>	<b>3,963,390</b>	<b>3.9%</b>	
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**APPENDIX E**

**FY'23 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	\$1,322,340	\$70,089	\$61,893	\$1,454,322	\$1,600	\$36,260	\$2,925	\$40,785	\$1,495,107
412	Downey	\$1,640,746	\$69,789	\$93,837	\$1,804,372	\$2,500	\$42,514	\$3,705	\$48,719	\$1,853,091
413	Hanlon	\$1,350,848	\$70,089	\$64,451	\$1,485,388	\$1,200	\$35,302	\$2,575	\$39,077	\$1,524,465
414	Martha Jones	\$1,657,902	\$76,140	\$66,794	\$1,800,836	\$900	\$55,389	\$4,270	\$60,559	\$1,861,395
415	Sheehan	\$1,729,793	\$78,025	\$62,571	\$1,870,389	\$2,500	\$50,524	\$3,925	\$56,949	\$1,927,338
<b>Middle School</b>										
421	Thurston	\$470,577	\$169,654	\$0	\$640,231	\$5,000	\$33,900	\$29,300	\$68,200	\$708,431
242	English/Language Arts-MS	\$956,522	\$0	\$0	\$956,522	\$0	\$15,500	\$4,200	\$19,700	\$976,222
252	Foreign Language-MS	\$325,278	\$0	\$0	\$325,278	\$0	\$6,200	\$600	\$6,800	\$332,078
282	Mathematics-MS	\$984,945	\$0	\$0	\$984,945	\$0	\$4,000	\$0	\$4,000	\$988,945
312	Science-MS	\$789,402	\$0	\$0	\$789,402	\$0	\$14,250	\$0	\$14,250	\$803,652
322	Social Studies-MS	\$610,457	\$0	\$0	\$610,457	\$0	\$6,300	\$0	\$6,300	\$616,757
332	CACE-MS	\$65,062	\$0	\$0	\$65,062	\$1,000	\$8,000	\$200	\$9,200	\$74,262
<b>High School</b>										
431	High School	\$536,737	\$220,045	\$54,800	\$811,582	\$36,577	\$23,250	\$68,200	\$128,027	\$939,609
240	English/Language Arts	\$1,128,214	\$0	\$0	\$1,128,214	\$0	\$18,385	\$1,831	\$20,216	\$1,148,430
250	Foreign Languages	\$999,459	\$0	\$0	\$999,459	\$3,000	\$13,550	\$3,850	\$20,400	\$1,019,859
280	Mathematics	\$1,106,565	\$0	\$0	\$1,106,565	\$350	\$11,100	\$3,250	\$14,700	\$1,121,265
310	Science	\$1,284,926	\$0	\$0	\$1,284,926	\$3,400	\$31,170	\$11,600	\$46,170	\$1,331,096
320	Social Studies	\$1,015,641	\$0	\$0	\$1,015,641	\$0	\$16,700	\$2,600	\$19,300	\$1,034,941
220	Athletics	\$330,657	\$0	\$0	\$330,657	\$144,758	\$36,044	\$76,951	\$257,753	\$588,410
<b>K-12 Instruction</b>										
180	Libraries	\$542,062	\$0	\$25,155	\$567,217	\$10,200	\$80,490	\$2,130	\$92,820	\$660,037
210	Art	\$786,077	\$0	\$0	\$786,077	\$500	\$52,720	\$2,400	\$55,620	\$841,697
290	Performing Arts	\$1,436,307	\$0	\$0	\$1,436,307	\$14,440	\$29,275	\$29,615	\$73,330	\$1,509,637
300	Wellness	\$1,077,702	\$0	\$0	\$1,077,702	\$0	\$13,875	\$3,000	\$16,875	\$1,094,577
340	Technology Education	\$1,015,091	\$0	\$163,119	\$1,178,210	\$135,000	\$116,947	\$161,228	\$413,175	\$1,591,385
<b>Student Services</b>										
390	Student Services	\$600,051	\$71,881	\$2,850,067	\$3,521,999	\$944,516	\$37,000	\$1,031,940	\$2,013,456	\$5,535,455
380	Pre-School Special Education	\$314,645	\$38,731	\$6,000	\$359,376	\$0	\$8,800	\$2,500	\$11,300	\$370,676
391	Student Services-Elementary	\$3,539,603	\$64,525	\$20,000	\$3,624,128	\$0	\$26,225	\$3,850	\$30,075	\$3,654,203
392	Student Services-MS	\$1,719,135	\$0	\$3,000	\$1,722,135	\$0	\$11,500	\$1,250	\$12,750	\$1,734,885
393	Student Services-HS	\$1,523,038	\$0	\$4,910	\$1,527,948	\$0	\$4,850	\$1,900	\$6,750	\$1,534,698
260	Guidance	\$882,509	\$95,028	\$0	\$977,537	\$7,000	\$4,600	\$10,100	\$21,700	\$999,237
265	Nursing	\$691,283	\$0	\$0	\$691,283	\$21,125	\$8,050	\$5,000	\$34,175	\$725,458
<b>District wide</b>										
100	Central Administration	\$749,969	\$485,024	\$0	\$1,234,993	\$83,875	\$21,700	\$83,000	\$188,575	\$1,423,568
120	Shared Management Info Services	\$120,345	\$0	\$0	\$120,345	\$42,400	\$0	\$0	\$42,400	\$162,745
150	Curriculum and Instruction	\$2,044,922	\$0	\$137,653	\$2,182,575	\$161,834	\$51,013	\$133,716	\$346,563	\$2,529,138
500	Facilities & Maintenance	\$255,482	\$32,500	\$1,763,546	\$2,051,528	\$686,134	\$1,401,000	\$83,201	\$2,170,335	\$4,221,863
550	Transportation	\$0	\$0	\$0	\$0	\$1,104,120	\$0	\$0	\$1,104,120	\$1,104,120
600	Other Expenses	\$167,000	\$1,095,043	\$392,332	\$1,654,375	\$69,290	\$0	\$0	\$69,290	\$1,723,665
<b>Total</b>		<b>35,771,292</b>	<b>2,636,563</b>	<b>5,770,128</b>	<b>44,177,983</b>	<b>3,483,219</b>	<b>2,326,383</b>	<b>1,774,812</b>	<b>7,584,414</b>	<b>51,762,397</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 FY23 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 FY23 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.

# FY23 Budget Summary

The FY23 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 FY22 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.

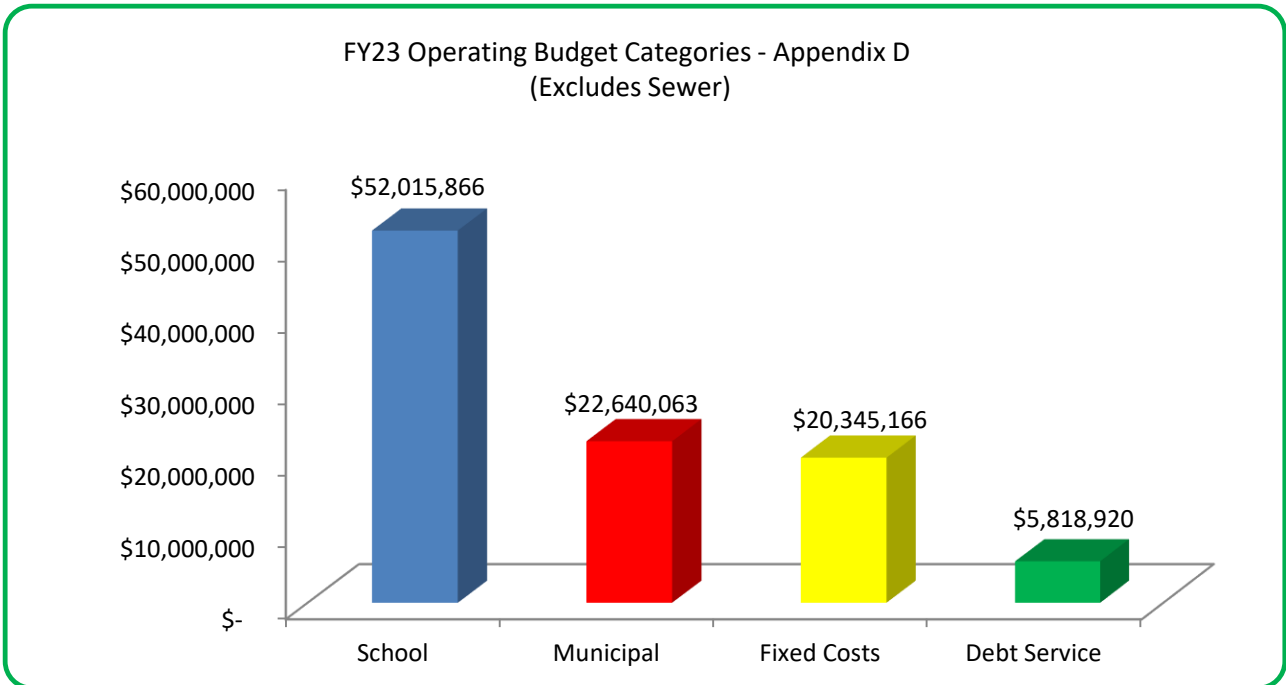
# FY23 Budget Summary

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 FY23 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY23 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 3.7% increase to municipal and 3.5% to school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,373,250.
- 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 \$1.515M annual appropriation. This allows the Town to remain on target with the liability funding schedule.
- Additional use of \$300,000 of Free Cash to expand senior tax relief through the successful Aid to the Elderly program.



*For further detail on the operating budget, please see the FY23 Proposed Budget section of this book*

## 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 FY22 and plan for continued services in FY23.

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 \$1.39M
    - \$960K Schools
    - \$435K Municipal
  - FEMA
  - School specific state reopening funds \$675K
  - Small grants specific for:
    - Board of Health
    - Elections

These outside Federal and State funding sources allowed School and Municipal departments to offset additional COVID costs. The Town did not need to supplement budgets or use Town reserves to pay for these costs in FY21 or FY22.

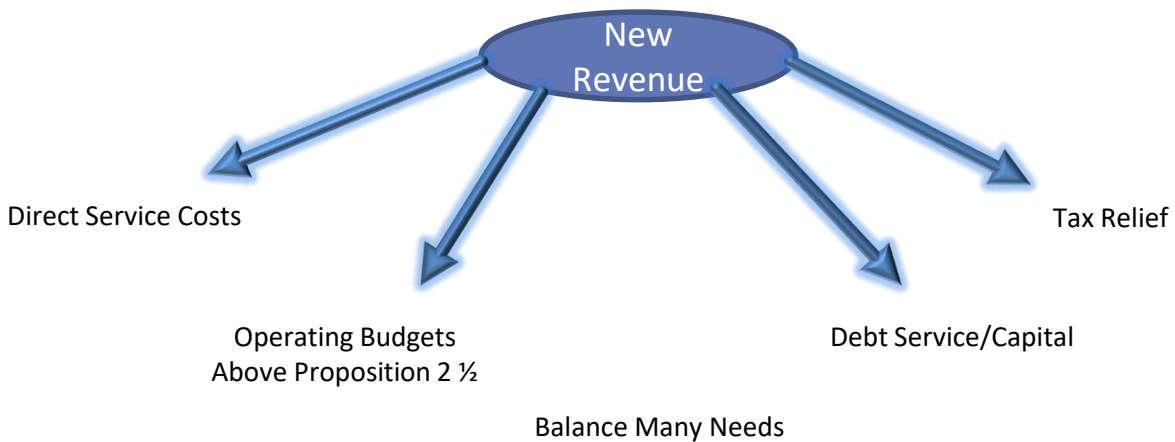


## University Station

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.

FY23 will represent the eighth year of new tax revenue from the University Station project. To date through FY22, the project has increased our tax levy by \$6.6M.

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.

The University Station revenue has been an important component to allow the Town to provide Municipal and School services without the need for a general override. The Town has not had a general override since 2007.

*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.

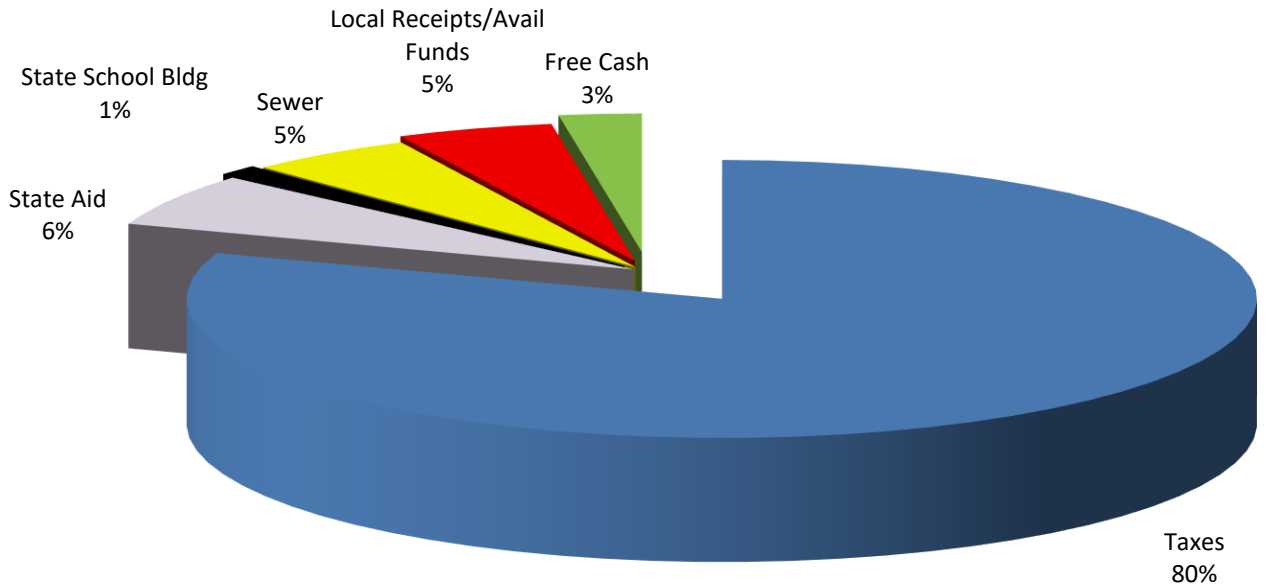
As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

# Town of Westwood Summary of Proposed FY23 Budget

	FY2020 Approved Per Recap	FY2021 Approved Per Recap	FY2022 Approved Per Recap	FY2023 Proposed
<b>BUDGET CATEGORIES</b>				
<b>Appropriations Made by Town Meeting:</b>				
Operations Budget	\$94,627,946	\$98,247,867	\$101,320,299	\$105,283,689
Capital - Municipal	\$1,322,000	\$1,304,400	\$1,304,650	\$1,356,250
Capital - Schools	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000
Capital - Sewer	\$1,050,000	\$765,000	\$70,000	\$700,000
Stabilization Account Appropriation - annual article	\$125,000	\$125,000	\$125,000	\$125,000
OPEB Account Appropriation - annual article	\$1,440,000	\$1,465,000	\$1,490,000	\$1,515,000
Other Financial Warrant Articles	\$0	\$0	\$31,000	\$300,000
Prior yr. Adjustments voted at Town Meeting	\$99,500	\$444,000	\$217,500	\$527,000
Other Capital - School & Municipal	\$1,407,000	\$1,127,220	\$1,495,000	\$682,000
	\$0	\$0	\$0	\$0
<b>Total Appropriations -Town Meeting</b>	<b>\$101,088,446</b>	<b>\$104,495,487</b>	<b>\$107,070,449</b>	<b>\$111,505,939</b>
<b>Other Amounts to be Raised (not Voted at Town Meeting)</b>				
State Aid Offsets (Funds which must be restricted )	\$22,831	\$22,946	\$27,806	\$29,196
State and County Charges	\$703,146	\$691,591	\$715,069	\$834,680
Overlay (Reserve for abatements/exemptions)	\$689,710	\$551,218	\$553,564	\$530,969
Other - Snow & Ice Raised on Recap	\$0	\$0	\$0	\$0
<b>Total Other Amounts</b>	<b>\$1,415,687</b>	<b>\$1,265,755</b>	<b>\$1,296,439</b>	<b>\$1,394,845</b>
<b>Total Expenditures</b>	<b>\$102,504,133</b>	<b>\$105,761,242</b>	<b>\$108,366,888</b>	<b>\$112,900,784</b>
<b>Financial Resources</b>				
<b>State Revenue:</b>				
State Aid	\$6,395,080	\$6,523,982	\$6,622,672	\$6,917,131
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$1,401,276
<b>Local Revenue:</b>				
Total Property Taxes	\$80,224,068	\$83,468,800	\$86,593,963	\$90,335,810
Local Receipts	\$4,195,857	\$4,195,857	\$4,195,857	\$4,195,857
Enterprise (Sewer ) Funding (for all - capital , articles, etc)	\$5,790,177	\$5,614,461	\$4,919,452	\$5,597,007
Available Funds for misc articles	\$167,000	\$158,720	\$502,500	\$224,000
Available Funds	\$527,176	\$539,246	\$443,518	\$446,453
Meals/Hotel Tax	\$515,000	\$0	\$1,060,000	\$650,000
Free Cash	\$3,288,500	\$3,858,900	\$2,627,650	\$3,133,250
<b>Total Revenues</b>	<b>\$102,504,134</b>	<b>\$105,761,242</b>	<b>\$108,366,888</b>	<b>\$112,900,784</b>
<b>Total Revenue less Expenditures</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>
<b>Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :</b>				
Approved at 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		
Approved at 2021 ATM - Hanlon/Deerfield School Project " Bridge" Funding			\$1,460,000	
Approved at 2021 ATM -DPW/Fire Vehicle			\$650,000	
Approved at 2021 ATM -Sewer System - MWRA Grant/Loan Program			\$500,000	
Approved at Special Town Meeting Fall 2021 Hanlon /Deerfield New School Construction			\$84,610,386	
Proposed for 2022 ATM - Conant Road Culvert Design				\$200,000
Proposed for 2022 ATM - Cemetery Expansion Design				\$125,000
Proposed for 2022 ATM - Canton Street Sidewalk Design				\$900,000

# FY2023 Projected Budget Revenue

## FY2023 Projected Budget Revenue



### FY2023 Projected Budget Revenue

	FY2022	FY2023 Proj	\$ Change	% Change
Taxes	\$86,593,963	\$90,335,810	\$3,741,847	4.3%
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	\$5,597,007	\$677,555	13.8%
Local Receipts	\$4,195,857	\$4,195,857	\$0	0.0%
Available Funds	\$443,518	\$446,453	\$2,935	0.7%
Available Funds - prior yr/other articles	\$502,500	\$224,000	(\$278,500)	-55.4%
Meals/Hotels Tax	\$1,060,000	\$650,000	(\$410,000)	
Free Cash	\$2,627,650	\$3,133,250	\$505,600	19.2%
<b>Total</b>	<b>\$108,366,888</b>	<b>\$112,900,784</b>	<b>\$4,533,896</b>	<b>4.2%</b>

# The Tax Levy

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

## What is Proposition 2 ½?

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

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

There are Different types of Overrides

## What is a General Override?

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

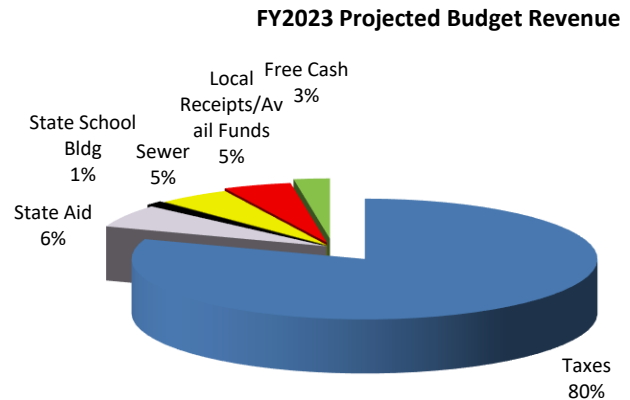
## What is a Debt Exclusion?

## What is a Capital Outlay Expenditure Exclusion?

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

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

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



## Proposition 2 ½ Overrides

Project Date of Vote	Amount	Type of Override	Year Cost Impact to be Completed
School Override 1995 Annual Town Election	\$560,413	General Override	Permanent change to the allowable taxation levy limits
School Override 1999 Special Town Election	\$999,164	General Override	Permanent change to the allowable taxation levy limits.
School Override 2002 Annual Town Election	\$1,615,203	General Override	Permanent change to the allowable taxation levy limits.
School Override 2007 Annual Town Election	\$2,777,387	General Override	Permanent change to the allowable taxation levy limits.
<b><i>Debt/Capital Exemption Overrides Approved &amp; Still Ongoing</i></b>			
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	Will be completed in 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Annual Town Election	\$8,333,640	Debt Exemption*	
Library – New Construction 2010 Annual Town Election	\$9,300,000	Debt Exemption	Will be completed in 2031. Net cost to average home \$1,947 total, or \$97/yr. for 20 years.
Hanlon/Deerfield New School 2021 Special Town Election	\$87,820,386	Debt* Exemption	Net cost to average home \$13,855 or \$462/ year for 30 years
*Amount of taxation is directly reduced by any state reimbursement from MSBA .			
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 FY2023

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 2.5%
Plus New Growth**	\$950,531	\$661,466	\$889,111	\$1,356,788	\$450,000	New growth
New Tax Levy - University Station	\$276,000	\$503,000	\$491,000	\$208,000	\$100,000	Uni Station growth
General Overrides	\$0	\$0	\$0	\$0	\$0	General Override
<b>Tax Levy Limit</b>	<b>\$76,623,854</b>	<b>\$79,703,916</b>	<b>\$83,076,625</b>	<b>\$86,718,329</b>	<b>\$89,436,287</b>	
<b>Exempt Debt*</b>	<b>\$1,429,505</b>	<b>\$1,320,986</b>	<b>\$1,217,416</b>	<b>\$1,048,819</b>	<b>\$1,059,561</b>	Exempt Debt
<b>Levy Capacity</b>	<b>\$78,053,359</b>	<b>\$81,024,902</b>	<b>\$84,294,041</b>	<b>\$87,767,148</b>	<b>\$90,495,848</b>	What we could tax
Actual Levy Assessed	\$76,955,697	\$80,224,068	\$83,468,800	\$86,593,963	\$90,335,810	What we actually tax
Excess Levy(Taxes not raised )	\$1,097,662	\$800,834	\$825,241	\$1,173,185	\$160,038	Unused tax levy
Increase in Actual Levy (including new growth)	4.0%	4.2%	4.0%	3.7%	4.3%	
<b>Increase in Levy without new growth</b>	<b>2.33%</b>	<b>2.73%</b>	<b>2.32%</b>	<b>1.87%</b>	<b>3.69%</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.

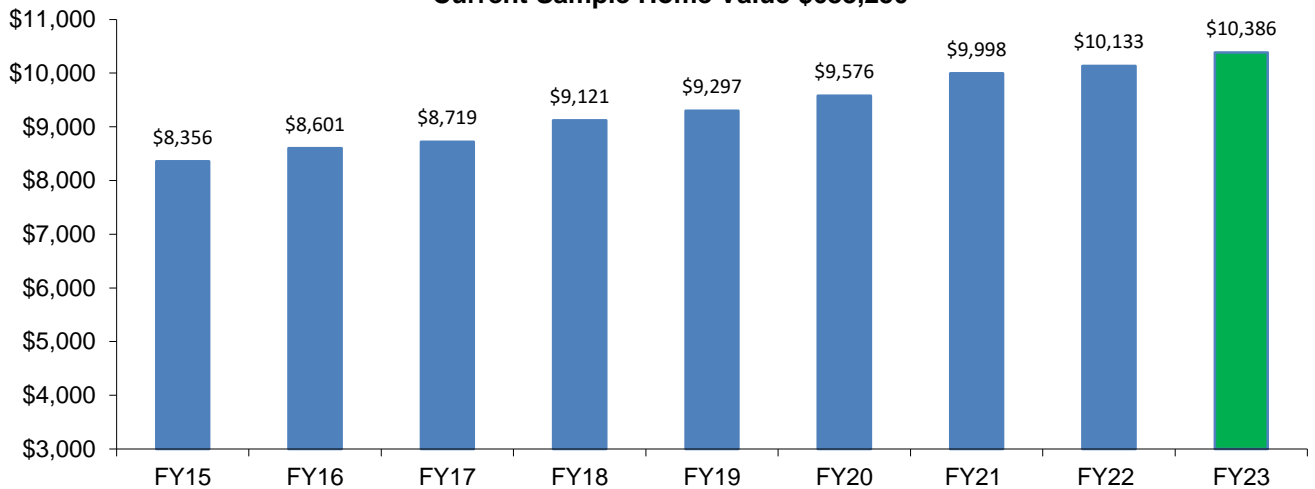
- No general override since 2007
- Exempt debt - High School bond ends in 2023



# Tax Rate/Tax Bill History

Tax Rate per Thousand	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Projected FY23
Residential	\$15.24	\$14.66	\$14.57	\$15.09	\$14.65	\$14.51	\$14.78	\$14.83	
Commercial	\$28.79	\$28.27	\$28.20	\$29.30	\$28.24	\$28.22	\$28.59	\$28.99	
<b>% of Total Town Value</b>									
Residential Property	87.5%	85.5%	85.1%	84.9%	84.1%	84.8%	85.26%	84.3%	
Commercial Property	12.5%	14.4%	14.8%	15.1%	15.9%	15.3%	14.74%	15.7%	
Tax Shift Factor	1.70	1.70	1.70	1.70	1.68	1.70	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%	73.4%	
Commercial Properties	21.3%	24.5%	25.2%	25.7%	26.7%	25.9%	25.1%	26.6%	
<b>Sample Residential Tax Bill</b>									
Home Value	\$548,315	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	\$676,520	\$683,285	
Tax Bill	\$8,356	\$8,601	\$8,719	\$9,121	\$9,297	\$9,576	\$9,998	\$10,133	\$10,386
Tax Bill Increase	1.9%	2.9%	1.3%	4.6%	2.0%	3.0%	4.4%	1.3%	2.5%
Single Tax Rate	\$16.93	\$16.63	\$16.59	\$17.24	\$16.81	\$16.60	\$16.81	\$17.05	
Savings to Tax Bill from Having Split Tax Rate	\$926	\$1,155	\$1,207	\$1,300	\$1,370	\$1,380	\$1,374	\$1,517	

**Sample Residential Tax Bill**  
Current Sample Home Value \$683,250



	Home Value			Tax Bill		
	FY21	FY22	% Change	FY21	FY22	% Change
DOR Calculated Average Value	\$837,300	\$838,710	.17%	\$12,375	\$12,438	.5%
Median Value	\$725,700	\$727,000	.18%	\$10,725	\$10,781	.52%
Sample Home	\$676,520	\$683,285	1%	\$9,999	\$10,133	1.3%

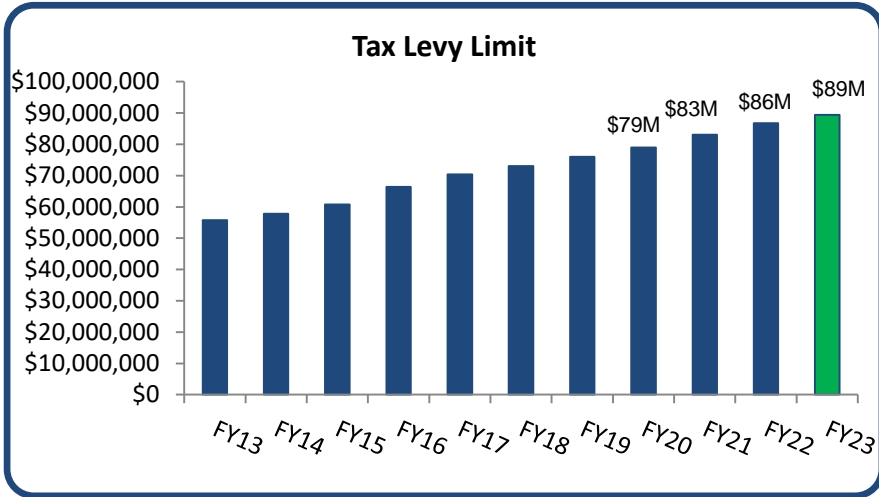
# The Components of the Tax Levy

Property tax levy:

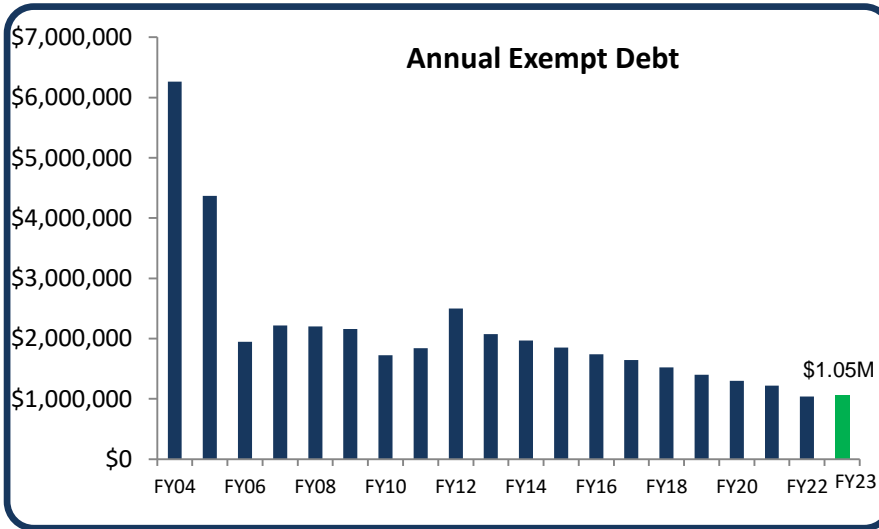
- Revenue a community can raise through property taxes.
- Proposition 2 ½ places constraints on the amount of the levy raised by a community and on how much the levy can be increased from year to year.

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.

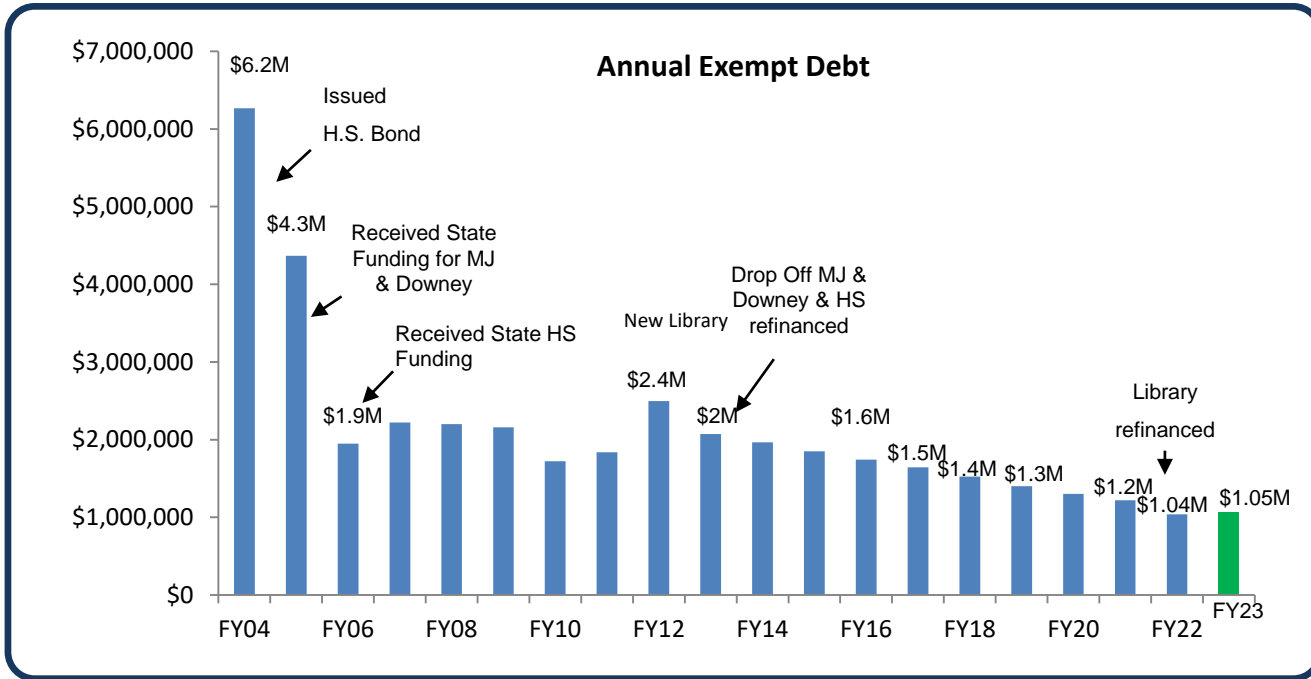


Proposition 2 ½ governs total taxes raised by the Town,  
not an individual home's bill.

# 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



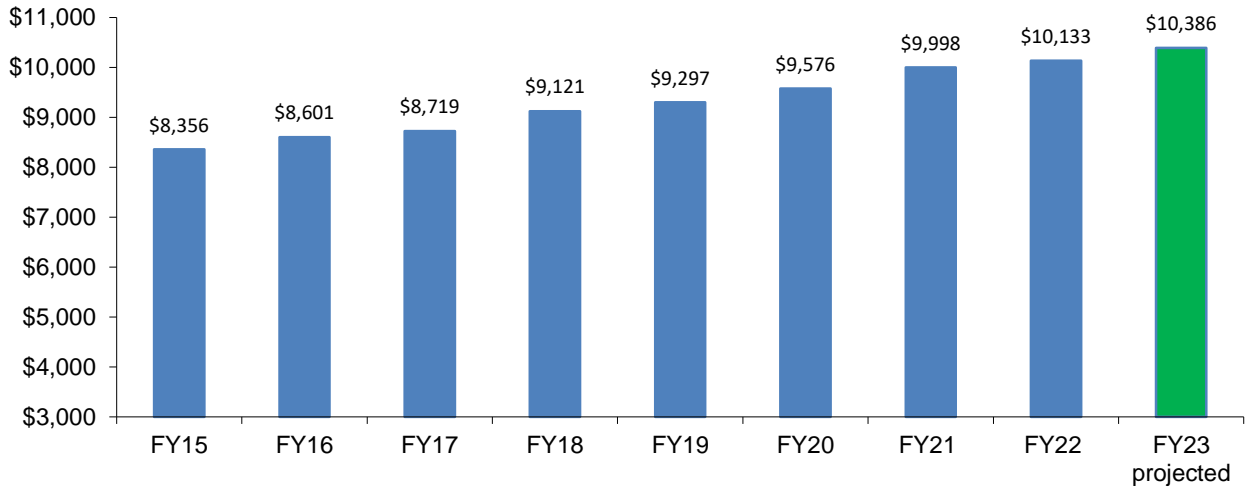
- FY12:
  - New library bond added to exempt debt.
- FY13:
  - MJ and Downey bonds completed in FY12.
  - High School bond refinanced – resulting in \$1.1M budget savings.
- High School bond ends in 2023. Library Bond ends 2031.
- FY21 Library bond refinanced- resulting in \$759K budgetary savings. Bond ends 2031.
- New Hanlon/Deerfield School project was approved at the October 2021 Special Town Meeting, as a debt exemption, the full construction bond has not yet been issued.
  - The feasibility and design portions of the school project were added to exempt debt in FY23.

• FY23 Exempt Debt:

High School	\$404,276 (Last Payment)
Library	\$547,600
Hanlon/Deerfield School	<u>\$107,685</u>
<b>Total</b>	<b>\$1,059,561</b>

# A Look At the Tax Bill

**Sample Residential Tax Bill**  
**Current Home Value \$683,250**



- This graph shows the taxes for a house valued at \$683K. 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.
- FY23 bill projected increase of \$253 or 2.5%.
  - Based on net tax levy change only, not any change in commercial/residential shift.

	FY18	FY19	FY20	FY21	FY22	Projected FY23
Sample Home Tax Bill Increase	4.6%	2%	3%	4.4%	1.34%	2.5%
Savings to Tax Bill Resulting from Split Tax Rate	\$1,300	\$1,370	\$1,380	\$1,374	\$1,517	
Sample Residential Tax Bill Home Value	\$604,000	\$634,636	\$660,021	\$676,520	\$683,000	
Sample Tax Bill	\$9,121	\$9,297	\$9,576	\$9,998	\$10,133	\$10,386

## Westwood's Ranking in the State Average Tax Bill Per Department of Revenue Website

FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
18	17	17	18	17	18	18	17	2196

## ***Information about your Fiscal Year 2022 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 3.5%, 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 May 2021 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 FY22?***

The FY22 tax rates per \$1,000 of valuation are as follows:

<b>Tax Rate</b>	<b>FY21</b>	<b>FY22</b>	<b>Rate Change FY21 to FY22</b>	<b>% Change in Rate FY21 to FY22</b>
Residential	\$14.78	\$14.83	+.05	.34%
Commercial	\$28.59	\$28.99	+.40	1.4%

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

This certified tax rate is multiplied by the value of your house to arrive at your new FY22 annual tax bill.

### ***Did overall property value in Westwood change from FY21 to FY22?***

Yes. The value of all real estate in Town increased by 2.3%, with residential value increasing 1.2 % and commercial value increasing 8.8%.

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

Yes. Almost all of the residential homes in Town had a change in value for FY22. 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.

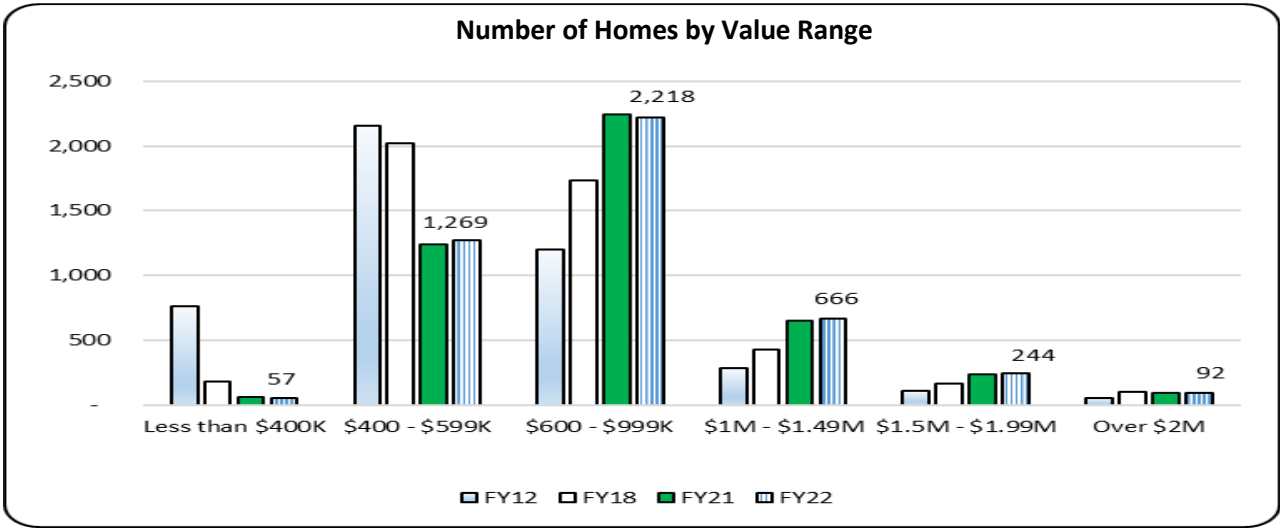
Approximately 67% of homes had a value change in the range of -2% to +2%. Homes with significant new construction experienced a higher value increase. The median home value increased to \$727,000, and the DOR calculated average home value is now \$838,710.

A report listing all home values for FY21 and FY22 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 FY22 tax bill is based on the assessed value of your home as of **January 1, 2021** based on home sales that occurred during calendar year **2020**.

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?**

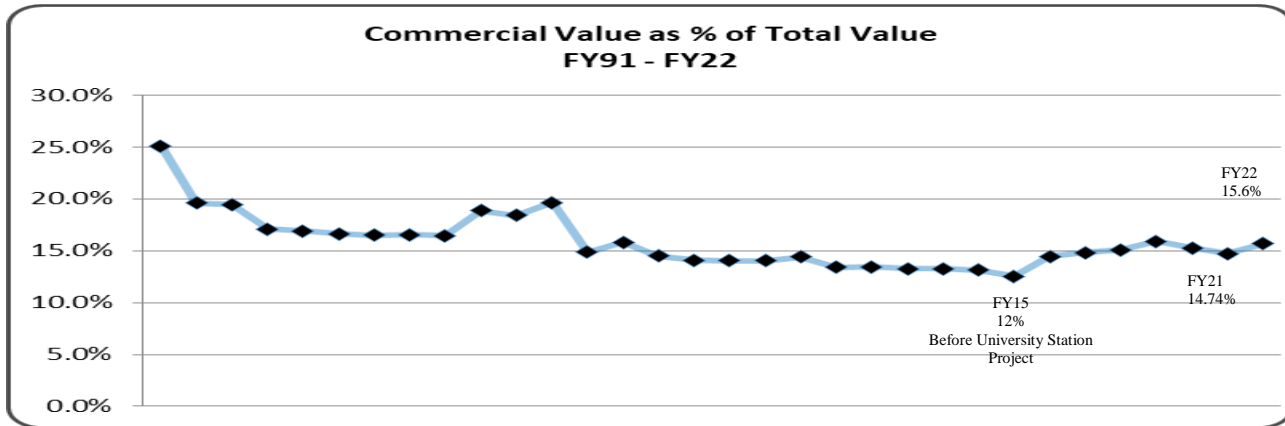
No. As stated above, every tax bill is based on the tax rate and home value. As the chart below depicts, there is a wide range of changes in home value and resulting tax impact.

Home Value			Tax Bill		
FY21	FY22	% Change	FY21	FY22	% Change
\$1,945,950	\$1,899,400	-2.4%	\$28,761	\$28,168	-2.1%
\$1,845,850	\$1,950,000	+5.64%	\$27,281	\$28,918	+6%
\$1,747,800	\$1,881,850	+7.67%	\$25,832	\$27,908	+8%
\$1,511,550	\$1,464,050	-3%	\$22,340	\$21,711	-3%
\$1,263,350	\$1,234,600	-2.3%	\$18,672	\$18,309	-1.9%
\$954,800	\$922,900	-3.3%	\$14,112	\$13,687	-3%
\$875,900	\$896,700	+2%	\$12,945	\$13,298	+3%
\$722,600	\$731,600	+1.25%	\$10,680	\$10,849	+1.6%
\$695,900	\$696,700	.1%	\$10,285	\$10,332	.5%
\$615,200	\$599,900	-2.5%	\$9,093	\$8,897	-2.2%
\$538,700	\$549,450	+2%	\$7,962	\$8,148	+2.3%
\$533,550	\$521,150	-2.3%	\$7,885	\$7,728	-2%

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

***Did total commercial property value change for FY22?***

Yes. The total commercial property saw an overall increase in value of approximately \$64.4 million or 8.8%.

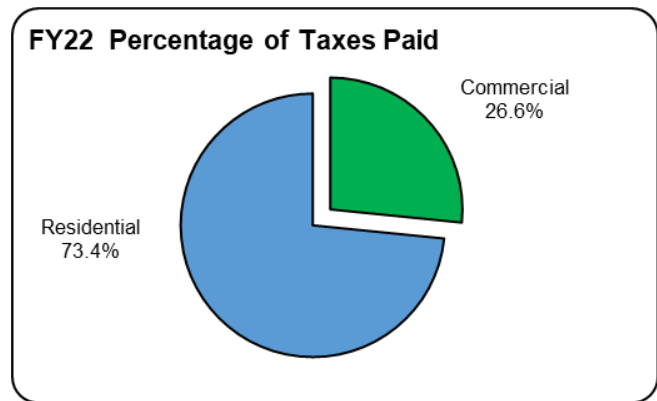
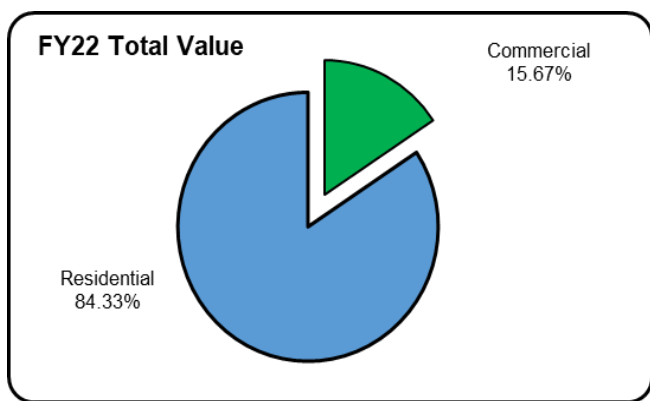


In FY22, commercial properties are 15.6% of the Town’s total value, an increase from 14.74% in FY21.

***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 FY22 shift factor, which sets the different rates, at 1.70.

In FY22, commercial property, while only representing 15.6% of the Town's value, will pay 26.6% of the total taxes, an increase from the 25% in FY21.



In FY22, commercial properties are 15.6% of the Town’s total value, but will pay 26.6% 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 \$838,710 would increase an additional 15% or \$1,861. 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 FY22 tax levy includes principal and interest payments that the Town will be making for the Proposition 2 ½ debt exclusion projects listed below.

Project/Bond Issued	Fiscal Year Debt Will Be Completed	FY22 Debt Payments	Net Amount of Debt in FY22 Levy
High School Construction - \$39.2 million	2023	19 <sup>th</sup> of 20	\$485,727
Library Construction - \$9.3 million	2031	11 <sup>th</sup> of 20	\$563,093

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. The 20 year library bond was refinanced in the Spring of 2021, reducing the net interest rate on the bond to 1.15%. This refinancing provides budget savings over the remaining bond of \$759K, reducing the exempt debt by approximately \$75K per year.

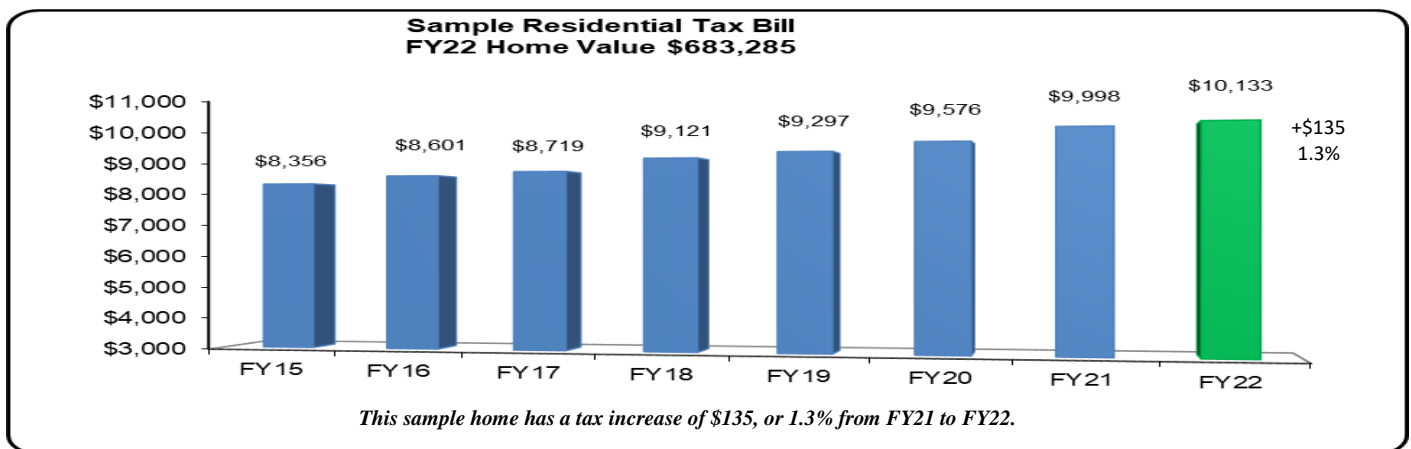
The FY22 tax levy does not yet include any taxes for the recently approved Hanlon/Deerfield School project.

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

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

The tax rate on your bill is based upon the value of the residential and commercial property in the Town and the amount of money that was voted to be spent at the May 2021 Town Meeting. It also includes debt currently approved outside of Proposition 2 ½. This tax rate is then multiplied by the value of your house to arrive at your new tax amount.

Proposition 2 ½ places limits on the total amount of taxes that can be raised by a city or town. It does not apply to an individual tax bill. While the total taxes collected by the Town including new growth increased by 3.5%, each individual tax bill is determined by the change in the tax rate and the change in valuation for that particular parcel.



**Are there resources available for assistance with my tax bill?**

Yes. There are programs available to help with payment of your tax bill.

Town programs, including Senior Exemptions, Senior Tax Work Off, Tax Deferral, and the Aid to the Elderly program, have information available on the Town website, or by calling the Assessor’s Office (781) 326-1904, the Collector’s Office (781) 320-1015 or the Council on Aging (781) 329-8799.

Additionally, the Westwood Community Chest is a resource available to all residents. Westwood Community Chest provides emergency financial assistance to residents facing financial difficulties by awarding funds towards basic needs. Their website is: [www.WestwoodCommunityChest.org/Request-Help/](http://www.WestwoodCommunityChest.org/Request-Help/)

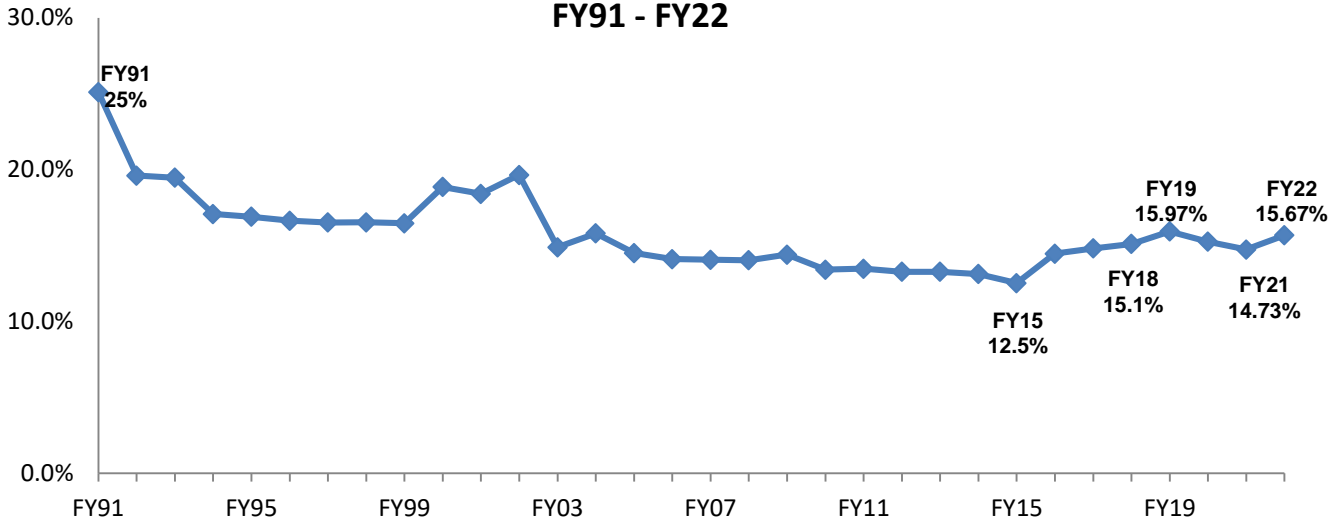


# Assessed Value by Classification

- 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
2022	4,283,363,617	\$14.83	556,387,365	117,194,550	122,267,730	795,849,645	28.98	15.67%	17.05	5,079,213,262

**Commercial Value as % of Total Value  
FY91 - FY22**



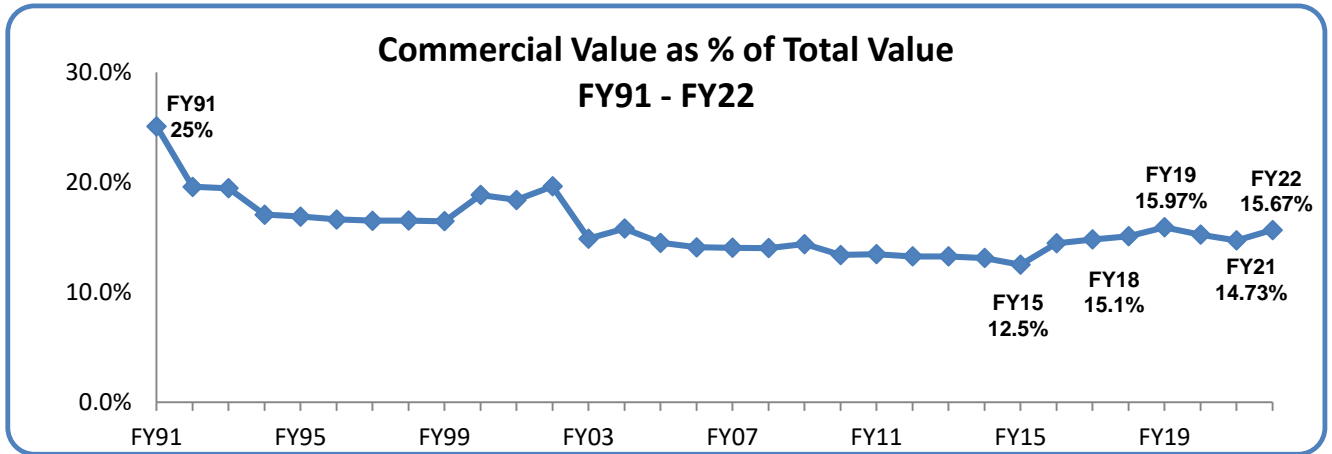
→  
University Station  
comes on line

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

A report listing all individual property values for FY21 and FY22 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).

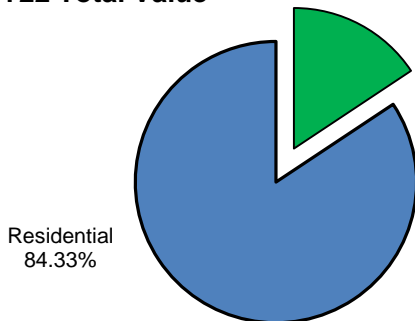
# Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

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



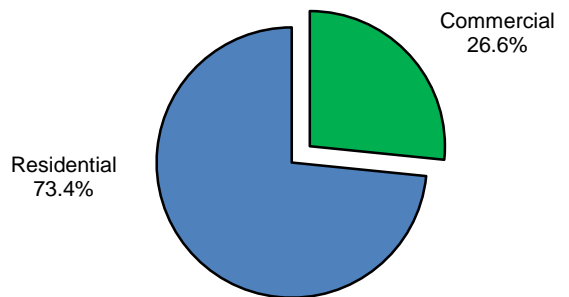
Type of Property	Tax Rate
Commercial	\$28.99
Residential	\$14.83

**FY22 Total Value**



Commercial  
15.67%

**FY22 Percentage of Taxes Paid**



Commercial is 15.67% of value, but pays 26.6% of taxes

In FY22, the split tax rate saves the average homeowner \$1,517 or 15% 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 as much as possible.
  - 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.

# Tax Relief Efforts

## Recent Steps Taken to Address Residential Tax Relief

### FY17:

- Approved new police station debt within Proposition 2 ½.
- Not utilizing all of the available tax levy (approximately \$1.5 million) permitted by state law. Historically, the Town had used all of the available levy.
- 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, leaving a balance 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 leaving a balance 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 leaving a balance 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 leaving a balance of \$825K.

### FY22:

The Select Board continued with tax relief measures in FY22.

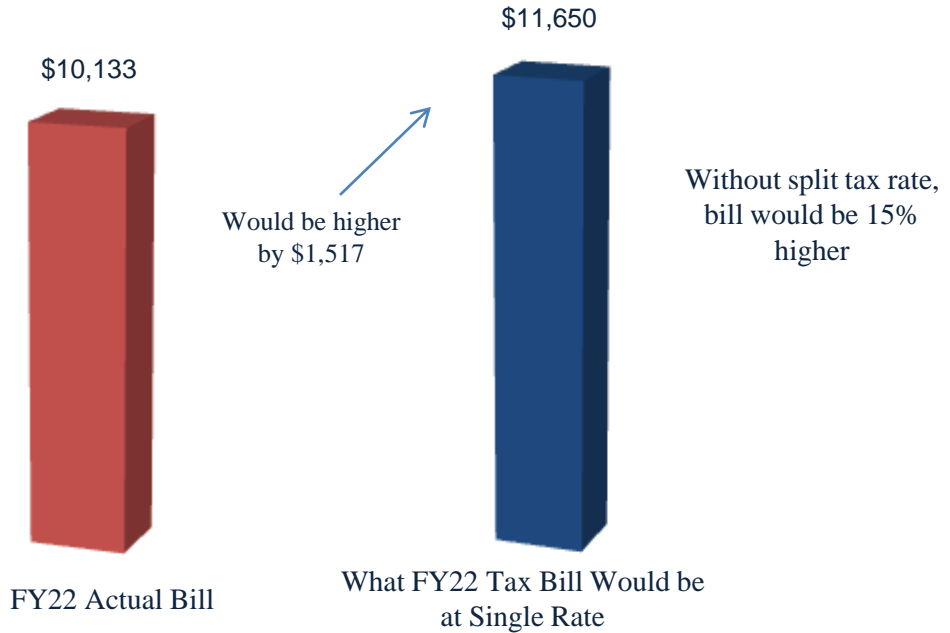
- Keeping all debt (excluding major new school project) and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy leaving a balance of \$1.17M.

### FY23:

The Select Board continued with tax relief measures in FY23.

- 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 leaving a balance of \$160K.
- Expanding Town contribution to Aid to the Elderly Fund – warrant article \$300K.

## Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.

In FY22 that relief is \$1,517.

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 FY22 shift factor, which sets the different rates, at 1.70.

In FY22, commercial property, while only representing 15.67% of the Town's value, will pay 26.6% of the total taxes, an increase from 25.05% in FY21.

### FY22 Tax Rates

Residential	\$14.83
Commercial	\$28.99

# 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 the State Circuit Breaker level (approximately \$62K) 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
  - Annual separate mailing
  - Council on Aging
  - Insert in each quarterly tax bill
  - Online on the Town Website

# Aid to the Elderly and Disabled Taxation Fund

- 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 a transfer from their reserve account to supplement donations.
- In FY22, the Select Board was able to supplement the collected donations with \$70,000 of Town funds, in accordance with the 2016 Town Meeting vote. The Fund distributed approximately \$95,000.
  - Approximately 53 residents received a payment of approximately \$1,800 directly toward their tax bill.
- Additionally, at May 2022 Annual Town Meeting an article is included in the warrant to fund \$300,000 toward the Aid to the Elderly fund. The purpose of this funding is to allow for greater distribution from the fund to our senior recipients.
  - Increased number of participants
  - Increased award amount
  - Additionally, the increased funding will allow the Program to offset for these recipients the new school tax impact, beginning in FY24.

## 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

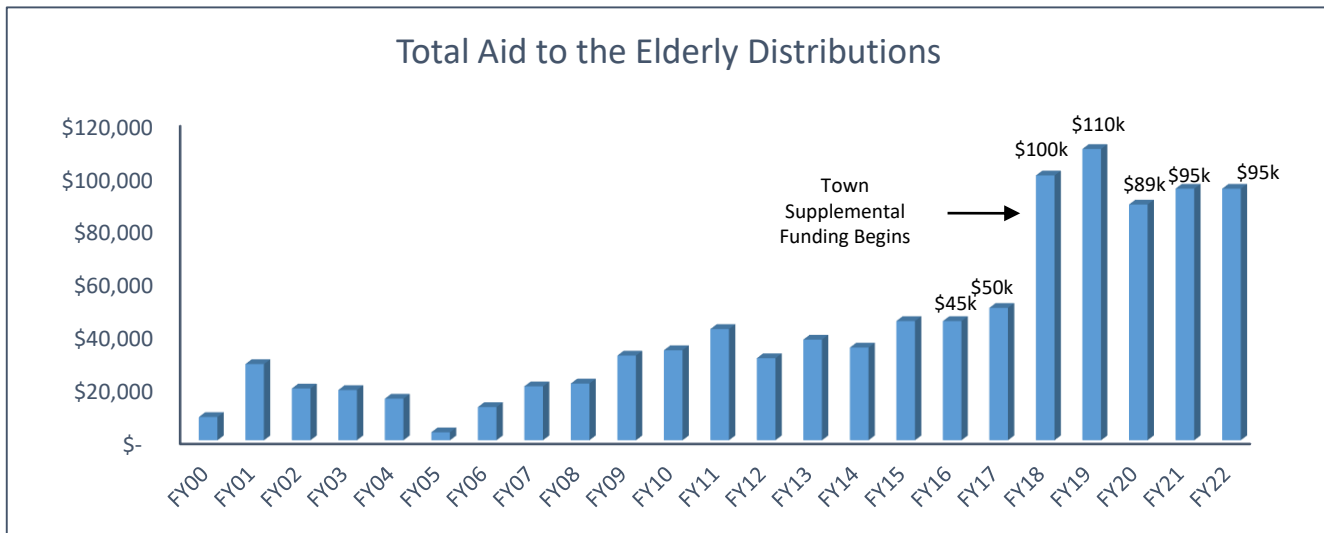
Westwood Residents who donate are happy to do so, and often send encouraging notes with their donations:

- "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:
  - Approximately 80 years old
  - Has lived in Westwood for 40- 50 years



- Approximately 45-55 residents are assisted each year
- Since inception 23 years ago, fund has distributed a total of \$990,000 to our seniors.
- Typical Distribution Award Amount per house
  - FY10 - FY17 \$800 - \$1,200
  - FY18 – FY19 \$2,500
  - FY20 – FY22 \$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 the State Circuit Breaker level (approximately \$62K) 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.

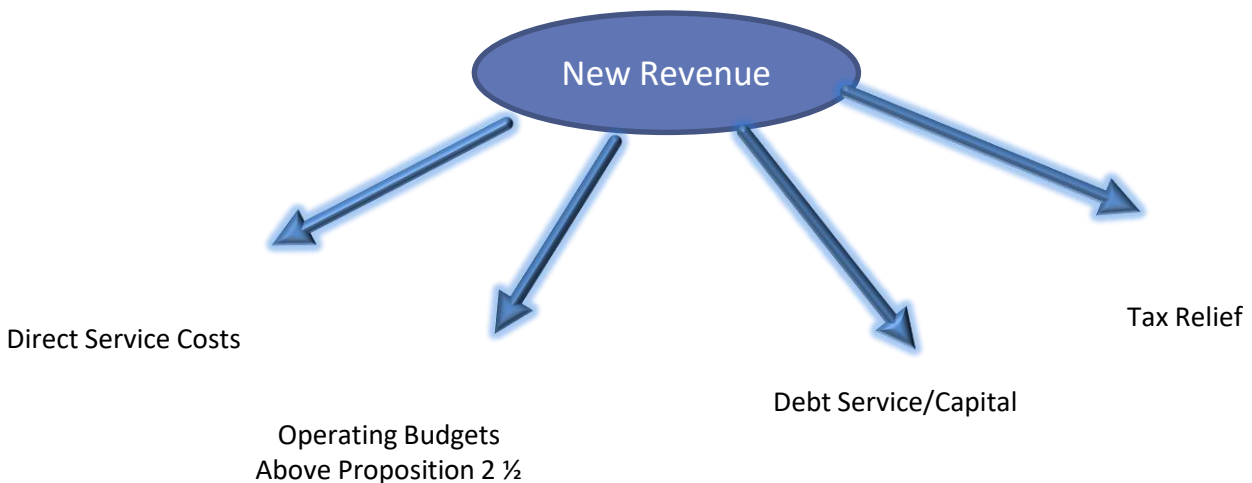
The Town, as planned before the start of the project, has utilized this new revenue for several important financial areas including:

- 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	FY22	Total
\$4,979,037	\$179,000	\$276,000	\$503,000	\$491,000	\$208,000	\$6,636,031

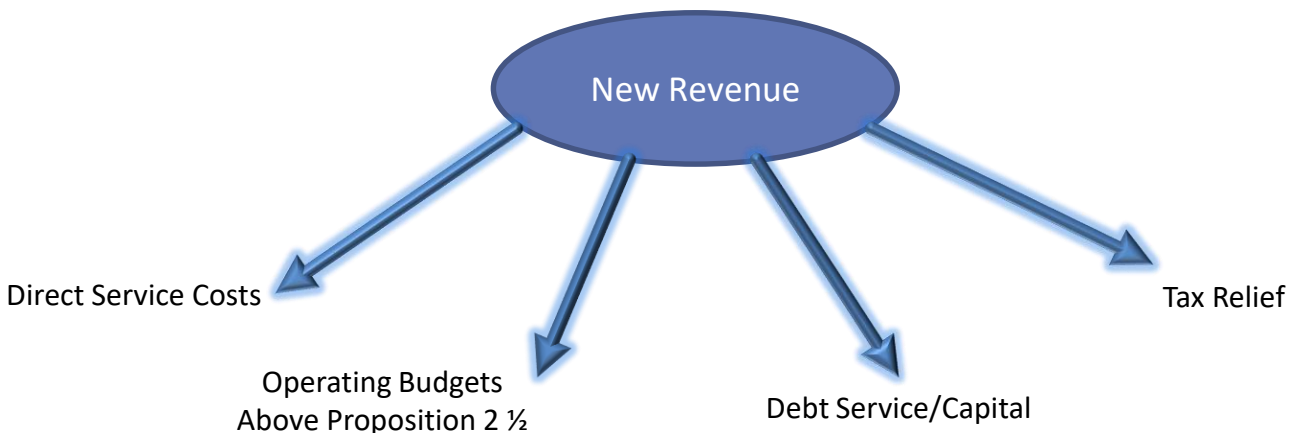
This chart shows the additional tax revenue each year from the project. The additional annual revenue is now \$6.6M. As taxes on the property before development were approximately \$2million, the total current University Station development pays over \$8.6M in annual taxes.

FY23 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.
- **In the FY22** budget, new tax revenue was \$208,000. This revenue, combined with \$825,000 of prior year unused tax levy, left \$1,033,000 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>	<b>FY22</b>
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000	\$825,000	\$1,033,000

- 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	FY22
Unused Tax Levy	\$500,000	\$670,000	\$279,000	\$555,000	\$378,000	\$825,000	\$1,033,000

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

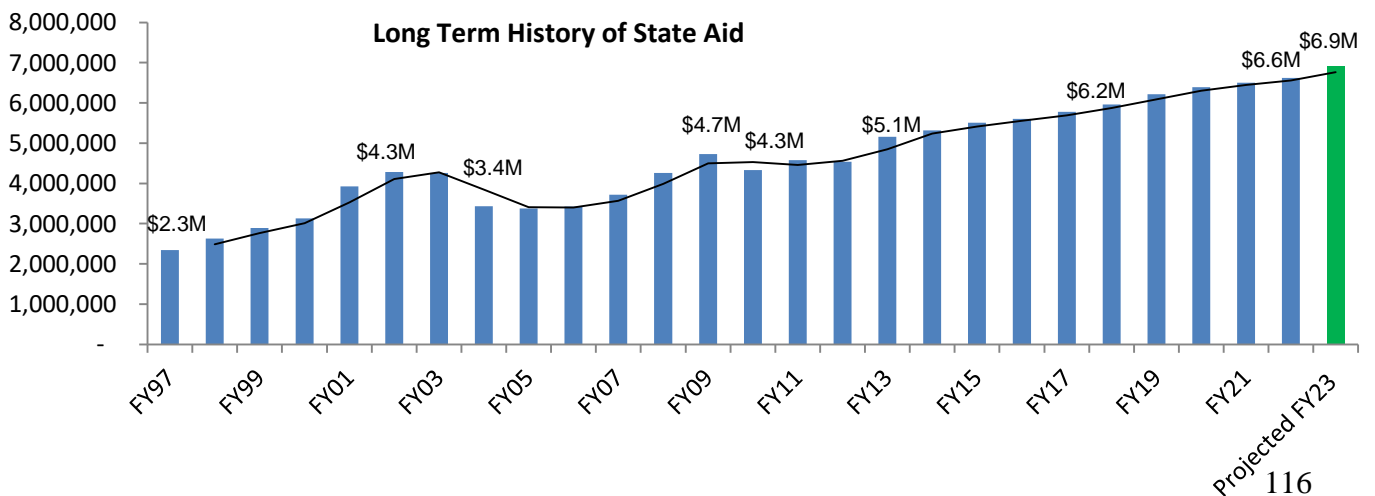
# State Aid

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 FY23 budget utilizes the Governor’s estimate
- Governor’s preliminary FY23 local aid projections are the initial step of the State budget process. We will monitor the State budget process and update the estimate accordingly.

	FY2020	FY2021	FY2022	Governor Projected FY2023
Chapter 70-Education	\$5,496,384	\$5,635,405	\$5,723,453	\$6,007,132
Municipal Aid	\$774,708	\$774,708	\$801,823	\$823,472
Other	\$101,157	\$91,105	\$69,590	\$59,426
Offsets (Restricted to Library)	\$22,831	\$27,535	\$27,806	\$27,101
<b>Total Receipts</b>	<b>\$6,395,080</b>	<b>\$6,528,753</b>	<b>\$6,622,672</b>	<b>\$6,917,131</b>
Charges				
County Tax	200,141	205,145	206,700	211,868
MBTA Assessment	363,653	361,219	371,431	375,618
Other	\$139,352	\$125,227	\$136,938	\$247,194
<b>Total Charges</b>	<b>\$703,146</b>	<b>\$691,591</b>	<b>\$715,069</b>	<b>\$834,680</b>
<b>Net State Aid</b>	<b>\$5,691,934</b>	<b>\$5,837,162</b>	<b>\$5,907,603</b>	<b>\$6,082,451</b>





# State School Building Assistance

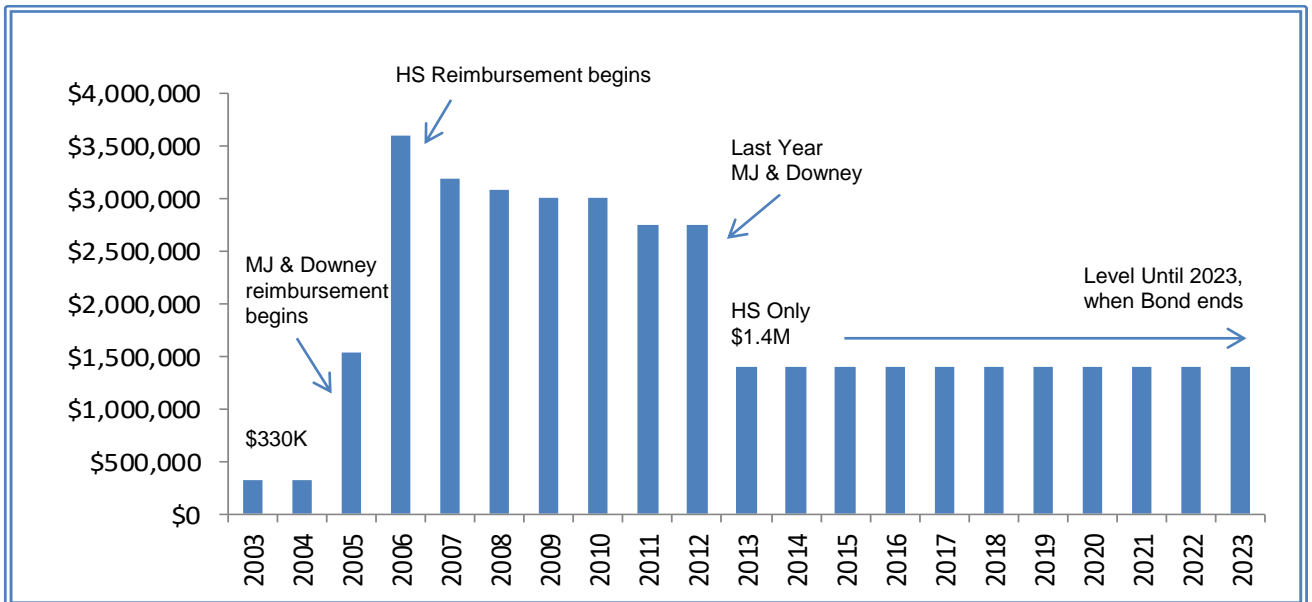
School building projects have been done as part of the Massachusetts School Building Assistance Program. Through this program, the State pays a significant portion of the total cost of the project. The Town renovated and expanded the Martha Jones and Downey schools and constructed the new High School 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 will end in FY2023, when the debt ends.
- High school bond was refinanced to a lower interest rate in FY13.
- The State payment is applied directly to the current debt.

## School Building Reimbursement History



## Current MSBA Program

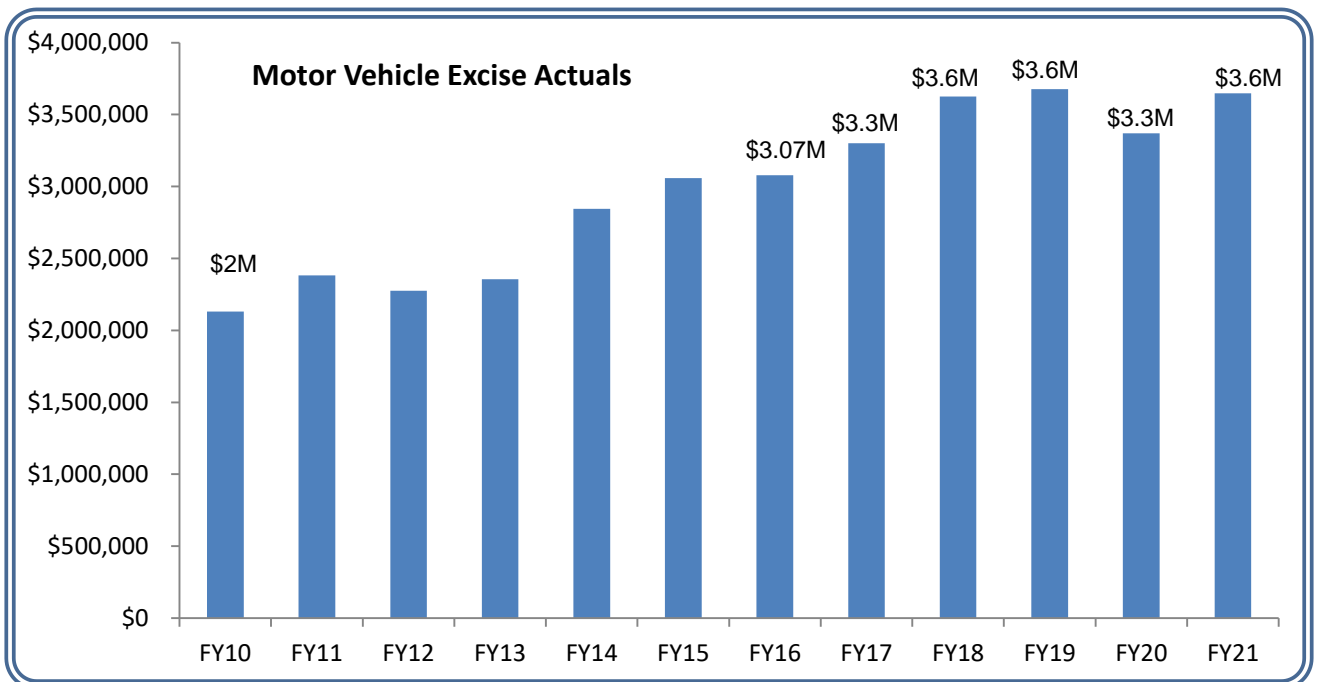
- The MSBA has changed this program. New projects now receive the MSBA's funding share on a pay as you go basis.
- In Fall 2021, Town Meeting approved an amount of \$87.8M for a new Hanlon Deerfield School. The project was accepted into MSBA program with anticipated MSBA reimbursement of \$18.2M, leaving the Town share at \$69.5M.
  - To date, the Town has received \$1.4M of MSBA reimbursement for the Hanlon/Deerfield feasibility and design portion.

## FY2023 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.

	FY19	FY20	FY21	FY21	FY22	FY23
	Actual	Actual	Budget	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$3,675,895	\$3,368,741	\$2,680,000	\$3,648,226	\$2,718,500	\$2,718,500
Penalties and Interest	\$210,068	\$93,136	\$90,000	\$136,758	\$90,000	\$90,000
License/Permits	\$1,200,836	\$1,283,355	\$657,915	\$959,731	\$658,615	\$658,615
Departmental Receipts	\$397,861	\$311,462	\$310,500	\$413,885	\$292,300	\$292,300
Investment Income	\$216,319	\$169,795	\$90,000	\$69,046	\$69,000	\$69,000
Recreation	\$180,000	\$180,000	\$332,442	\$332,442	\$332,442	\$332,442
Other	\$80,560	\$208,807	\$35,000	\$39,947	\$35,000	\$35,000
	<b>\$5,961,539</b>	<b>\$5,615,295</b>	<b>\$4,195,857</b>	<b>\$5,600,035</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. This has been particularly important during COVID and economic disruptions.
- 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.



## FY2023 Available Funds

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

Available Funds Allocated	FY19	FY20	FY21	FY22	FY23
	Budget	Budget	Budget	Budget	Budget
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Lot Sales	\$101,250	\$96,750	\$92,250	\$0	\$0
Ambulance Receipts for Ongoing Budget	\$376,500	\$391,075	\$411,075	\$411,075	\$411,075
High School Bond Premium (will end FY23)	\$10,912	\$8,690	\$6,468	\$4,197	\$2,098
Library Bond Premium (end with bond refinance 3/21)	\$15,170	\$13,661	\$12,453	\$11,246	\$0
BAN Premium for Hanlon/Deerfield					\$16,280
	<b>\$520,832</b>	<b>\$527,176</b>	<b>\$539,246</b>	<b>\$443,518</b>	<b>\$446,453</b>

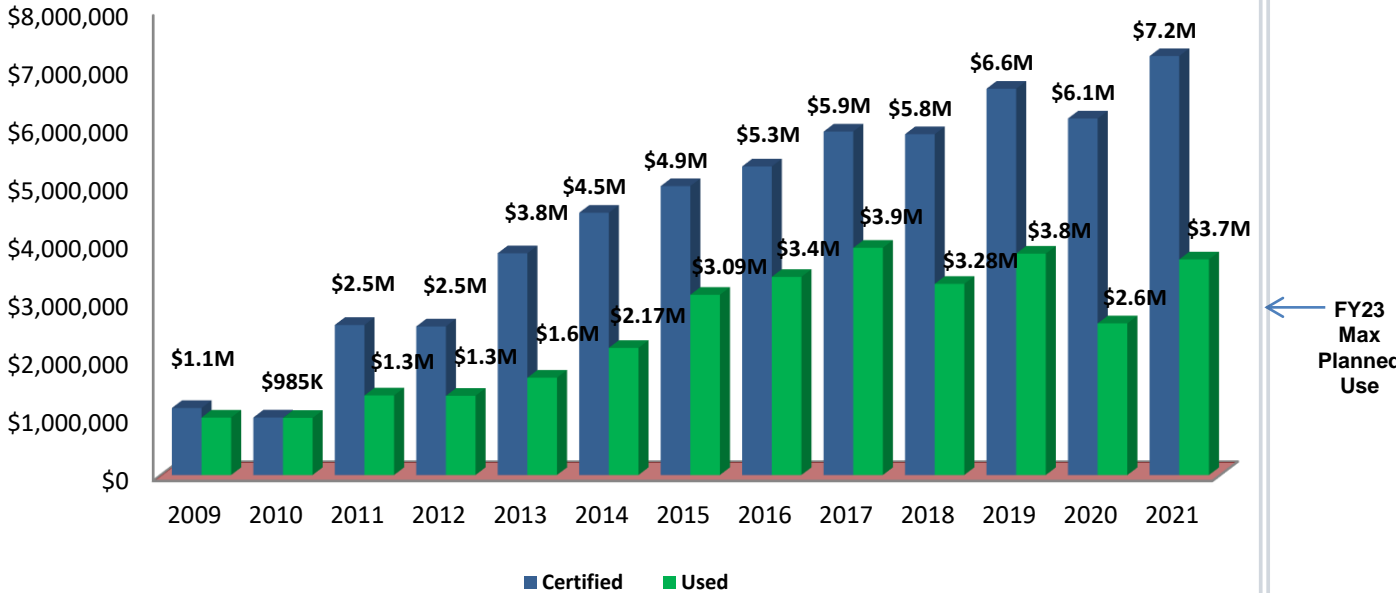
Available Funds for Prior Year/Misc Warrant Articles	FY19	FY20	FY21	FY22	FY23
	Budget	Budget	Budget	Budget	Budget
Additional Ambulance (equipment/salaries/purchase ambulance)	\$514,760	\$141,000	\$127,220	\$502,500	\$224,000
Sale of Assets Account					
Overlay Surplus	\$35,000	\$26,000	\$31,500		
Cemetery Lot Sales for special article					
Additional State Aid					
Bond Premium					
Miscellaneous Funding	\$489,000				
	<b>\$1,038,760</b>	<b>\$167,000</b>	<b>\$158,720</b>	<b>\$502,500</b>	<b>\$224,000</b>

- Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.
  - Major available fund is ambulance receipts – used to offset costs of providing service.
    - Current balance in ambulance account (1/22) before appropriation - \$947K.
  - 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 library premium ended with the refinancing of the Library bond 3/2021
    - The HS premium will end in FY23 when the bond ends.
  - 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 debt ended in FY21.

## A Look at Free Cash

- Certified Free Cash as of June 30, 2021 is \$7,264,563.
- Good FY21 budget to actual results, strong management of COVID response 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.
- FY23 budget uses \$2.3M for capital and \$125,000 for Stabilization, and \$635K articles

### Certified/Used Free Cash



Certified Date	July 2021	July 2020	July 2019	July 2018	July 2017	July 2016
Amount	\$7,264,563	\$6,124,816	\$6,637,200	\$5,854,683	\$5,900,219	\$5,386,795
Fall Town Meeting/ Other	Planned Use:				\$801,000	\$256,000
Stabilization	\$125,000	\$125,000	\$125,000	\$125,000	\$100,000	\$100,000
Capital	\$2,373,250	\$2,321,650	\$3,383,900	\$3,163,500	\$2,198,118	\$1,769,050
Articles	\$635,000	\$181,000	\$350,000	\$0	\$861,000	\$1,295,000
<b>Total Used</b>	<b>\$3,133,250</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>Unallocated</b>	<b>\$4,131,313</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>

- Financial Policy target is approximately \$3.5M 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

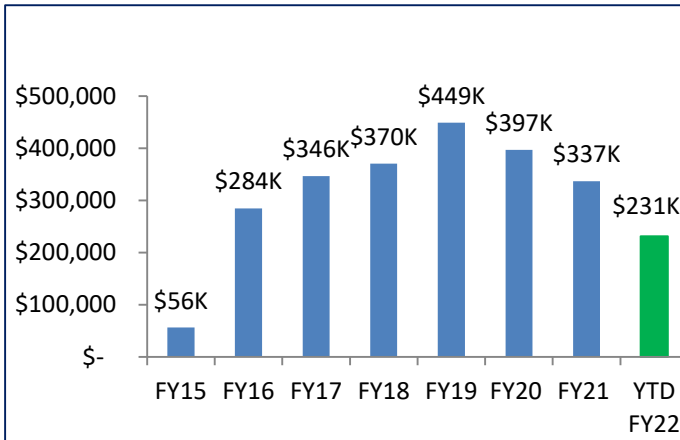
- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

### Restricted Funding

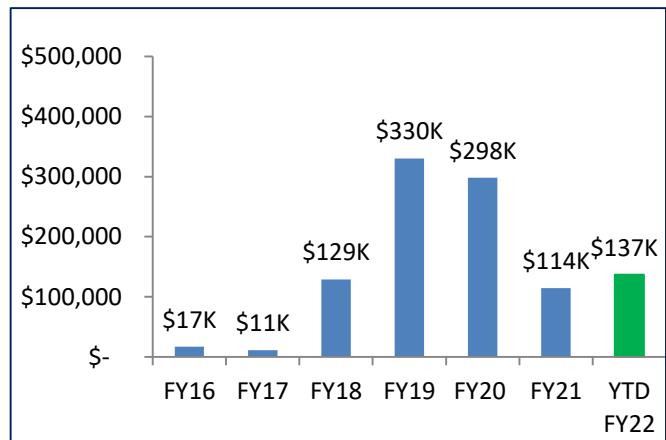
- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

## Revenue

**Annual Meals Tax Revenue**



**Annual Hotels Tax Revenue**



## **Most Recent Quarterly Receipts**

	Meals	Hotels
9/30/20	\$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/Hotel Tax

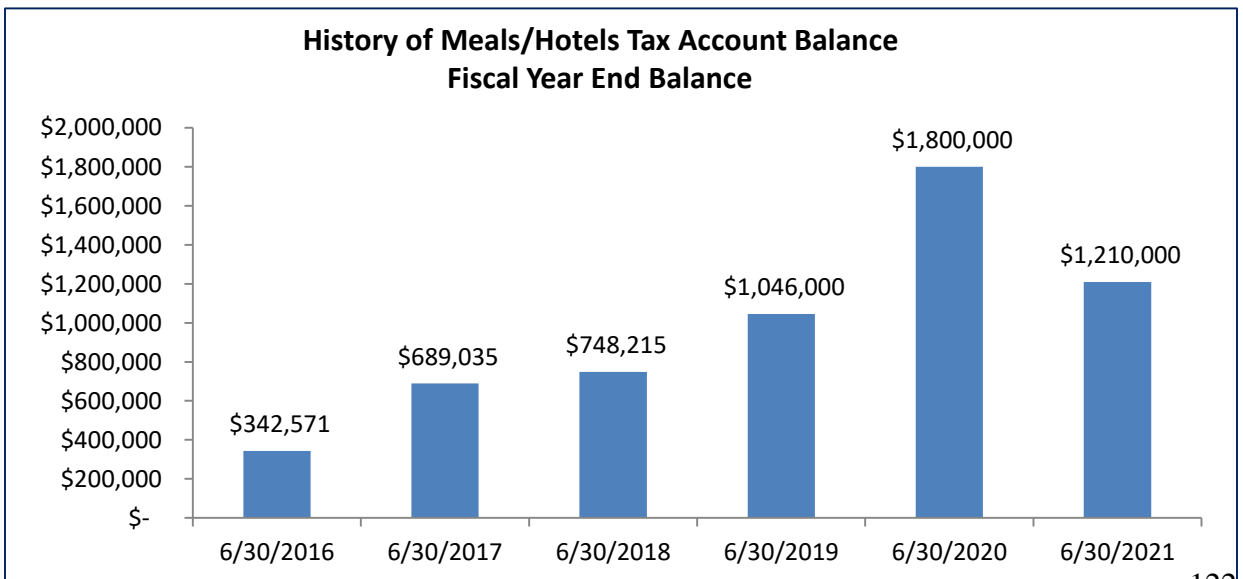
## Use of Funds

Any use of funds must be appropriated by Town Meeting, and requires a 2/3 vote. Funds have been used for capital projects.

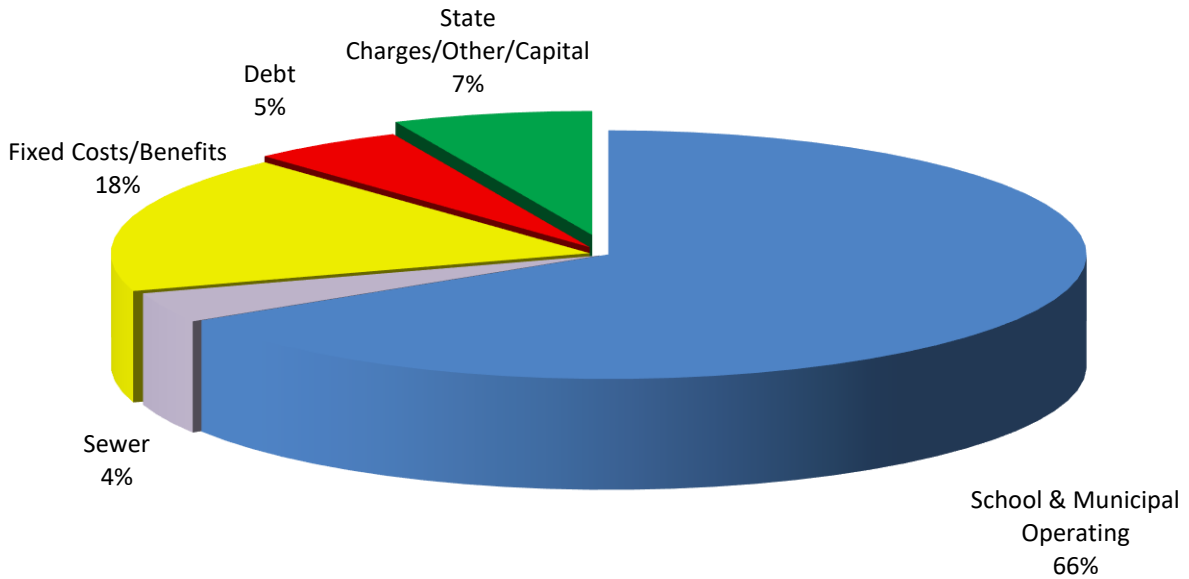
- May 2018 Town Meeting appropriated \$432K of funds:
  - Lighting of the High School tennis courts
  - HVAC project at the High School pool
  - These facilities receive extensive use by residents of all ages.
- May 2019 Town Meeting appropriated \$515K of funds:
  - Design of Recreation Field Lighting
  - 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/ Drainage and Refurbishment
  - These facilities receive extensive use by residents of all ages.
- Proposal for May 2022 Town Meeting \$650,000
  - School Street Playground Refurbishment \$60,000
  - Fire – Self contained breathing apparatus system upgrade - \$215,000
  - Building Maintenance – Library Parking Lot - \$75,000
  - Schools Project – Network Upgrade - \$300,000

## 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



## FY2023 Expenditure Summary



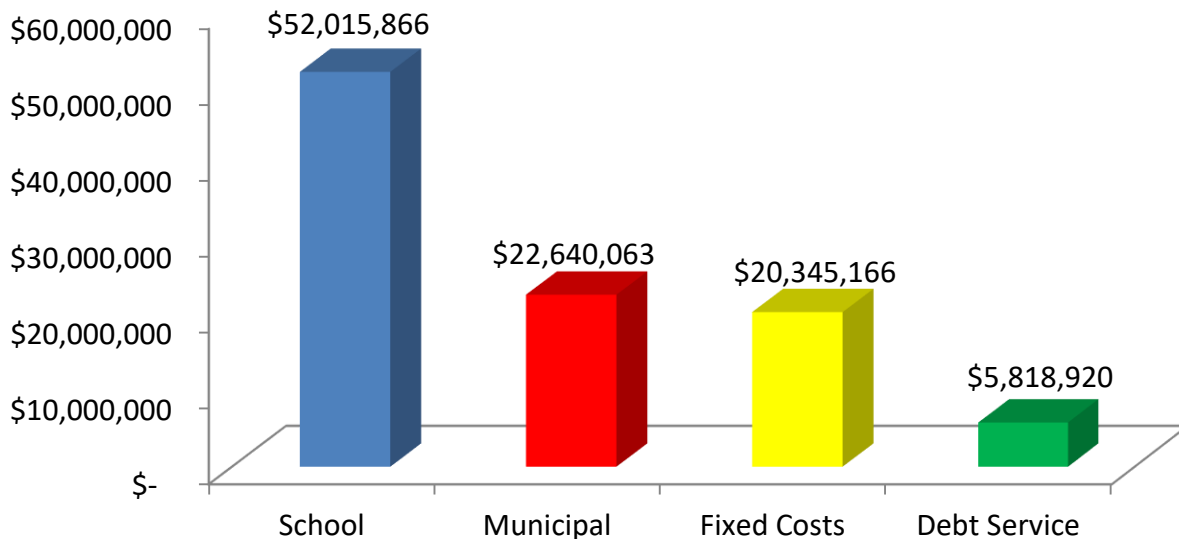
### FY2023 Proposed Expenditure Summary

	FY2022	FY2023 Projected	\$ Change	% Change
Operating Budget - School Categories	\$50,261,446	\$52,015,866	\$1,754,420	3.5%
Operating Budget - Municipal	\$21,823,709	\$22,640,063	\$816,354	3.74%
Benefits/Reserves/Insurance	\$19,064,056	\$20,345,166	\$1,281,110	6.7%
Sewer - Operating	\$4,421,757	\$4,463,674	\$41,917	0.9%
Debt Service	\$5,749,331	\$5,818,920	\$69,589	1.2%
<b>Total Operating</b>	<b>\$101,320,299</b>	<b>\$105,283,689</b>	<b>\$3,963,390</b>	<b>3.9%</b>
Capital Base Budget - School & Municipal	\$2,321,650	\$2,373,250	\$51,600	2.2%
Capital - Sewer	\$70,000	\$700,000	\$630,000	900.0%
<b>Other Appropriations:</b>				
To Stabilization	\$125,000	\$125,000	\$0	0.0%
Additional Capital	\$1,495,000	\$682,000	(\$813,000)	-54.4%
To OPEB Trust	\$1,490,000	\$1,515,000	\$25,000	1.7%
Prior Year/Other Articles	\$248,500	\$827,000	\$578,500	232.8%
State Charges/Offsets/Overlay/Snow	\$1,296,439	\$1,394,845	\$98,406	7.6%
<b>Total Expenditures</b>	<b>\$108,366,888</b>	<b>\$112,900,784</b>	<b>\$4,533,896</b>	<b>4.2%</b>

# Operating Budget Categories

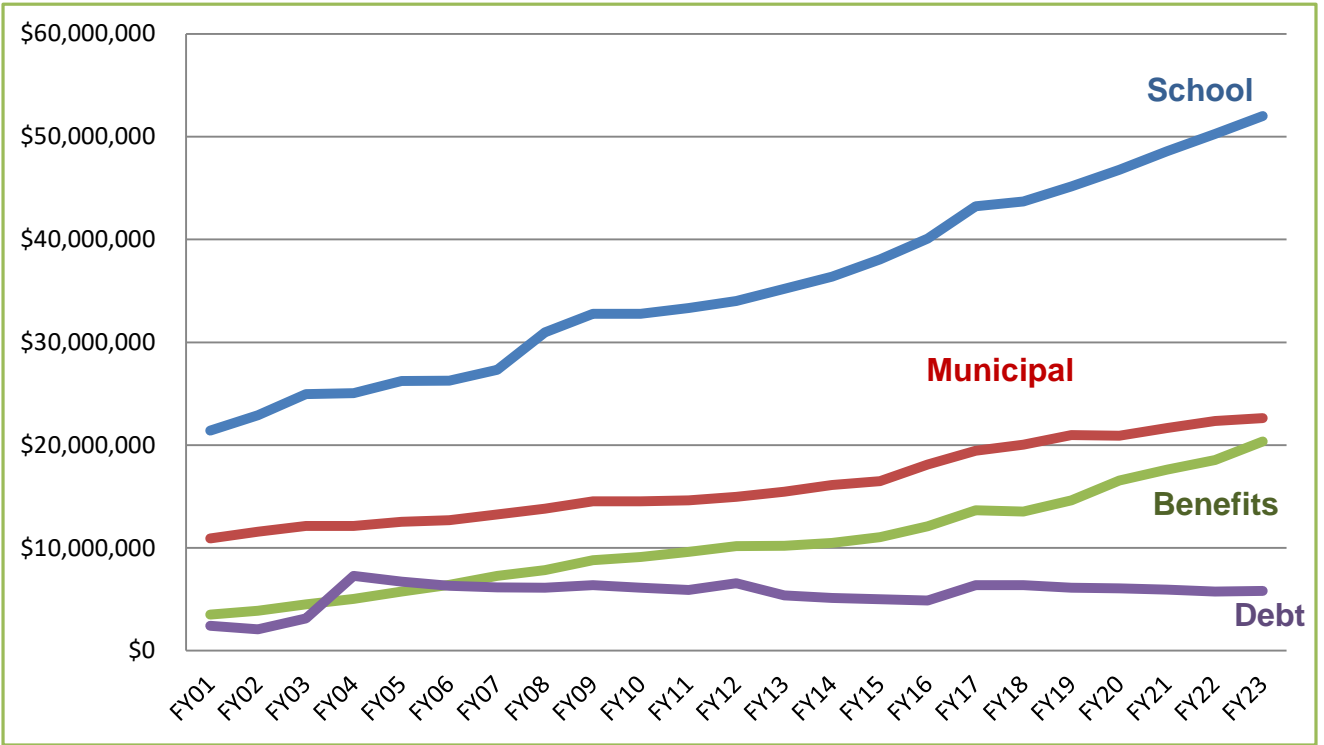
FY22 Budget	Category	FY23 Proposed	\$ Change FY23 v FY22	% Change FY23 v FY22
\$ 50,012,588	School Operating	\$ 51,762,397	\$ 1,749,809	3.50%
\$ 21,823,709	Municipal Operating	\$ 22,640,063	\$ 816,354	3.74%
\$ 129,617	Blue Hills Regional School	\$ 131,397	\$ 1,780	1.37%
\$ 119,241	Traffic Supervisors	\$ 122,072	\$ 2,831	2.37%
\$ 19,064,056	Fixed Costs	\$ 20,345,166	\$ 1,281,110	6.72%
\$ 5,749,331	Debt Service	\$ 5,818,920	\$ 69,589	1.21%
\$ 4,421,757	Sewer	\$ 4,463,674	\$ 41,917	0.95%
<b>\$ 101,320,299</b>	<b>Total</b>	<b>\$ 105,283,689</b>	<b>\$ 3,963,390</b>	<b>3.9%</b>

FY23 Operating Budget Categories - Appendix D  
(Excludes Sewer)





# A Look at the Budget History



Budget	% Change in Budget								
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
School Budgets	4.2%	5.3%	4.9%	3.3%	3.4%	3.47%	3.6%	3.44%	3.50%
Municipal Budgets	3.4%	5.2%	3.7%	3.6%	3.8%	3.5%	3.57%	3.17%	3.74%
Benefits/ Insurance/ Reserves	5.5%	3.1%	8.8%	10.6%	8.1%	4.1%	6.4%	5.3%	6.7%
Debt Service	-2.3%	-2.3%	30%	-1.4%	-3.6%	-1.3%	-1.8%	-3.4%	1.2%

# Municipal Budget Summary

**This is a short summary of the FY23 Municipal Budget. For further detail, please refer to the entire Municipal Budget, Posted on the Finance Section of the Town's website.**

## **Municipal Budget – Delivering Service to Many Areas in the Community**

The municipal budget encompasses such a wide range of services to the community. Municipal government does not just serve one segment of the population – we service residents of all ages in a wide range of program areas. A hallmark of Westwood government is the collaboration that occurs between all of our departments to provide a high level of service to the whole community.

Public safety services, in the area of police and fire programs, are the most important area of the budget, and are often what people think of when they think of municipal government. Included in this area are police and fire prevention, community programs, and advance life support ambulance services. But the municipal budget consists of so many more areas of services, including the major services produced by the DPW department including weekly trash removal, plowing and upkeep of streets and roadways and maintenance of all playing fields and municipal buildings in Town. The public works and public safety budgets comprise approximately 67% of the total municipal budget.

But the municipal budget goes even further in providing services to the community that enhance the lives of all residents. These include the programs offered through the public Library, the Council on Aging, and the Recreation departments. Residents of all ages, young and old alike, participate in these programs on a daily basis and consider them part of their quality of life in Westwood.

In addition, the municipal budget is charged with carrying out many state and federal regulations. These include public health inspections, state, local and federal elections, services for our veterans, compliance with state building, zoning, planning and conservation issues.

The municipal budget covers all of these varied services – touching many aspects of the daily health, safety, and well being of Westwood residents of all ages. The challenge has been to continuously try to become more efficient and try to respond to increasing demand for services and programs – still doing it all with a responsible funding plan.

## **FY23 Budget Requests – Continuing to Provide Quality Services After a Difficult Year**

The FY23 budget request is an increase of 3.7% over the current year budget. The budget strives to maintain the current level of quality services provided by all municipal departments.

The past two years during the COVID pandemic has been very difficult for everyone, including municipal governments. Our departments worked hard during this year to continue to help our residents stay safe, healthy and continue to receive necessary services and programs. The municipal departments have worked hard to continue to provide quality services and care for our community despite the challenges, finding innovative ways to deliver their services during this unusual time.

These efforts include, but are not limited to, the following:

- Public Safety departments and Police and Fire staff continued to be out in the community providing essential services of safety, ambulance and lifesaving efforts. In addition, the Fire department has coordinated several vaccine and testing clinics for residents and staff.

# Municipal Budget Summary

- The Public Health department has been directly responsible for the Town's efforts to handle the COVID impact on the community, including communication and contact tracing efforts to keep the residents safe.
- The Council on Aging department, while having to close access to the Senior Center, continued to perform tremendous outreach assistance to our Senior community. They have been active in delivering meals and books and performing home check ins. The department has also done a wonderful job of delivering programs online and through the Westwood Media Center to continue to provide programming to our seniors. The department is thrilled to now be reopened and able to welcome back seniors to in person services.
- The Town Clerk's office has continued to provide ongoing services for vital records and licensing, while also undertaking an enormous effort to safely continue important election activity through early voting and mail in voting. As the public returns to Town Hall, the Town Clerk's office remains the main office visited by our residents.
- The Library continued to find new ways to deliver services to all residents, despite having to close to the building to public access. From curbside pickup, to limited browsing, to online programming for children and adults, the staff continually finds new ways to serve. The Library is delighted to reopen and again offers in person services, while continuing offering many of the services and programs in hybrid fashion to reach all residents.
- Administrative offices remained onsite throughout the year, staffing to assist residents and allow important functions such as payroll, accounts payable, collections, inspections, planning and zoning and Boards and Committees' business to continue uninterrupted. Zoom was a help to all to achieve these results. Remote public meeting access was a key to continuing our operations during the year. The ability to conduct public meetings remotely is currently scheduled to end per the Governor's order in Spring 2022.

The efforts of our departments to respond to Covid will continue into FY23 as needed. Our departments will continue to assist our residents with efforts to stay safe and healthy, pivoting as needed to respond to changing conditions.

As we look forward to FY23, the FY23 budget looks to strengthen several areas of the budget. These include:

- Additional staffing levels in Town Clerks Office to handle increased service demands and increase in expense for upcoming election cycle.
- Continued enhancements of Town Facility Maintenance including consolidation of library custodian staff, to properly maintain municipal buildings.
- Expanded library branch operating hours to take advantage of the new Wentworth Hall/Community Center facility.
- Strengthening of Human Services division to respond to increasing demand in services.

Again our departments will continue to respond to increase in service demands while continuing to effectively provide a high level of service, all while striving to live within budget constraints.

# Municipal Budget Summary

## FY23 Proposed Municipal Budget Summary

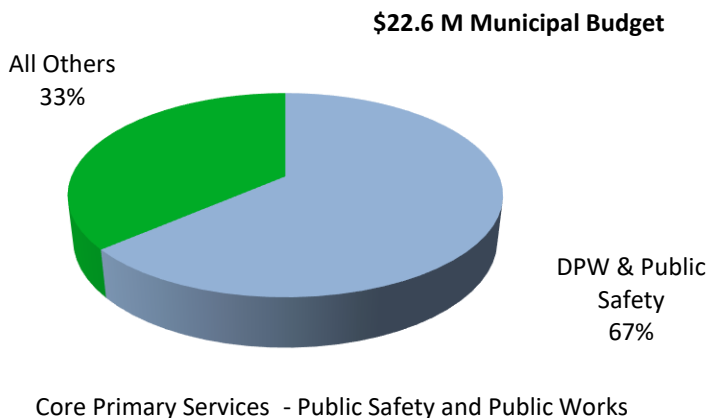
### What Does the Municipal Budget Provide?

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

The municipal budget provides for many diverse programs throughout the Town. While many think of the municipal budget as “Town Hall”, or the “Police-Fire Departments”, the budget comprises a much broader category of departments.

- The municipal budget includes all public safety operations including police, fire, ambulance, and dispatch services.
- It also delivers all Department of Public Works programs including maintenance of all Town and School fields, municipal buildings, roadway upkeep, trash collection, and snow and ice services.
- This budget also provides services to residents of every age in Town, including programs for our seniors through the Council on Aging as well as programs for all ages through the Recreation Department and Library.
- The budget also handles all Community and Economic Development activity. State required oversight of many programs is also provided including Board of Health, Planning, Zoning and Conservation requirements, building inspection services, and alcohol licensing issues. In addition, efforts to provide economic development for the Town is important to generate appropriate commercial growth.
- The municipal budget also provides for the administrative areas of Town government. This includes the Town wide administration for all school and municipal financial needs, including collection of taxes and fees, payroll and benefits, accounts payable and cash management. Administrative services also include the overall Town administration including the Select Board and Town Administrator, legal services, human resources and information systems programs.

The municipal budget is always challenged to provide for this wide range of programs and services. Our residents have come to expect and rely on a high quality of service in each area, and they seek increasing services in areas of direct community services such as our public safety, culture and recreation and human services areas. It is important that each area remains funded and able to perform at the level expected by our residents.



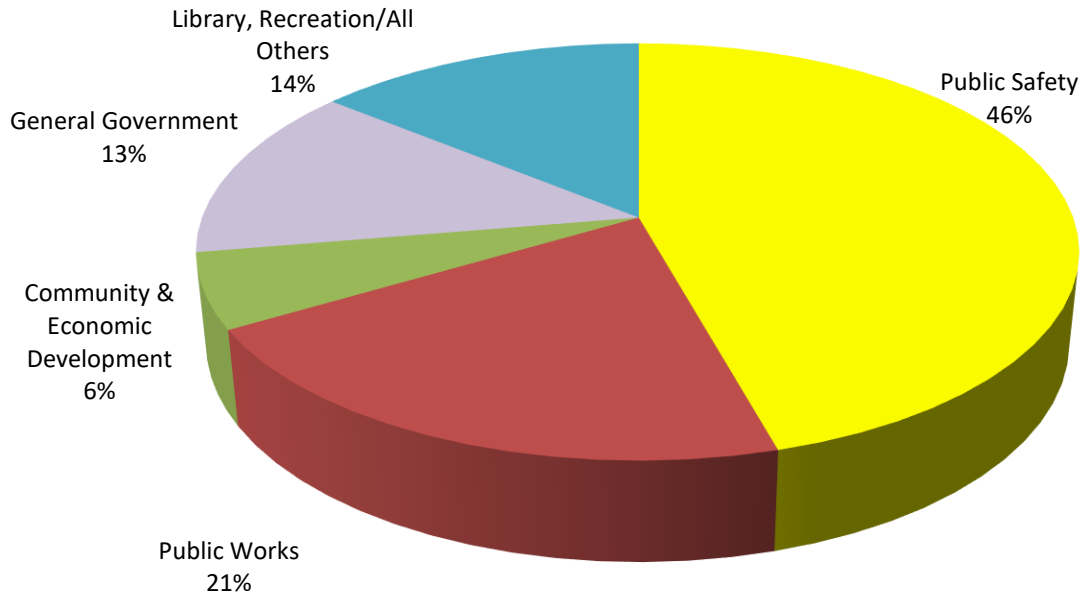
# Municipal Budget Summary

## FY23 Proposed Municipal Budget Summary

### 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.

The following graph and chart display how the current and proposed FY23 municipal budget is allocated to each area.



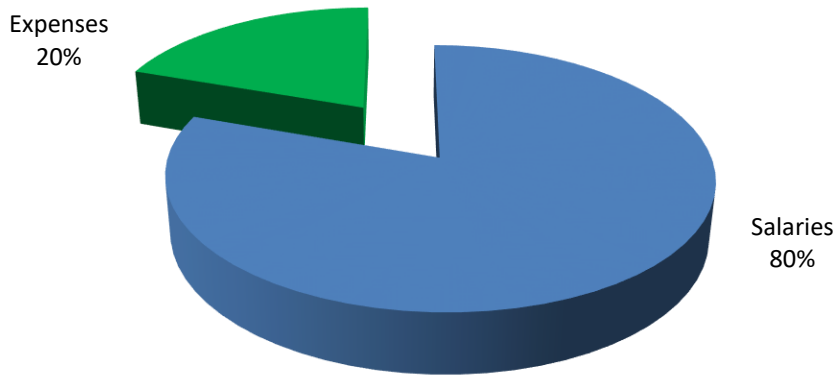
	FY22	FY23	\$ Increase	% Increase
General Government	\$2,920,529	\$3,063,897	\$143,368	4.9%
Public Safety	\$10,064,363	\$10,341,457	\$277,094	2.8%
Community & Eco Dev	\$1,274,607	\$1,318,804	\$44,197	3.5%
Public Works	\$4,571,368	\$4,718,021	\$146,653	3.2%
Human Services	\$866,068	\$955,686	\$89,618	10.3%
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 safety comprises the primary service area of municipal government. Accordingly, this area has the largest piece of the municipal budget and is the area experiencing the most growth.
- It is a challenge to fund and maintain quality services in all areas of municipal government.

# Municipal Budget Summary

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

FY23 Municipal Staffing	
Full Time	183
Part Time	40
<b>Total</b>	<b>223</b>

- Of the 183 full time FY23 staff, 126 or 69% are in the DPW/Public Safety departments.

# 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 or 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 for new Wentworth Hall/Community Center	\$50,000
Building Maintenance	Library custodial staffing enhancements/reorganization	\$23,000
Human Services	Strengthening staffing of Human Services Division	\$50,000
	<b>Total</b>	<b>\$695,000</b>

# Municipal Budget Summary

## What are the expenses in the FY23 base 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>

- Total proposed FY23 expenses increase of 2.7%.
- Largest changes in expense listed below.

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) and other expense budget increases (\$23K)	\$38,000
DPW Building Maintenance	Continuing increases to ongoing repairs and maintenance for all buildings	\$27,000
DPW Street/Traffic Lighting	Increased ongoing maintenance activity	\$7,500
	<b>Total</b>	<b>\$104,500</b>





## WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

March 25, 2022

Dear Westwood Residents,

I am pleased to present to you an Abbreviated Summary of the *FY'23 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.

In January 2021, when I presented the proposed budget for the current school year, we were looking to the 2021-2022 school year with cautious optimism that students would attend school fully in-person once again. In fact, by April 2021, the Westwood Public Schools (WPS) returned students to full in-person learning successfully. With the challenges of the pandemic, last year was one of the most difficult years that the community has experienced. Fortunately, the community's consistent investment in its schools over time helped to create a district that could weather turbulent times and still provide a high quality education for children. With everyone pulling together last year and supporting each other – parents, students, educators, and community members – we were able to ensure that students learned even in an unprecedented context. Though we will be working through the many impacts of the pandemic for some time, our students did well. On last spring's MCAS exam, Westwood's grades 3 - 8 scores in the aggregate ranked 7th in all of Massachusetts for English language arts and 15th in Massachusetts for math. Our grade 5 scores on the Science, Technology and Engineering assessment ranked 6th in the state. While MCAS scores dropped significantly statewide, in Westwood, our MCAS scores were quite comparable to our students' pre-pandemic performance in ELA. While we saw some decline in math scores, the changes were generally much smaller than what happened statewide. For the grade levels or student subgroups where we saw a larger gap, we are able to use this assessment data, as well as internal data, to address student learning needs and move forward.

Last summer, the District ran its largest ever Extended School Year program for Special Education students and implemented general education academic intervention summer programming for identified students. I'm pleased to report that we secured approximately \$200K in state grant funding to offset the cost of these summer programs. This funding will assist us in closing the current fiscal year without having to significantly rely on our Special Education Reserve account. Having a robust Special Education Reserve factors heavily into our assessment of financial risk going into FY'23 and our ability to respond appropriately to unplanned Special Education needs that may arise.

In developing the FY'23 budget, we have continued to keep in mind our strategic priorities as well as needs that were identified in prior budgets but were not able to be addressed. For example, in FY'22, we were only able to partially fund the Director of Safety and Security position. The FY'23 budget proposal looks to fully fund that position. As we conclude the Social Studies curriculum review and align to the state's curriculum frameworks in History and Social Science, we are requesting a part-time teacher to facilitate the implementation of the new high school civics requirement. Finally, over the last several years, Westwood has committed to honor diversity, pursue equity, and promote integration through strategic

priorities for the District. Related to those priorities, the District recently applied for and was granted state funds for two purposes: 1) A grant (approx. \$67K) to increase efforts to recruit, hire, and retain a talented and diverse workforce; and 2) a significant increase in our METCO grant allocation (approx. \$250K) to expand our long-standing METCO program to the elementary level. While the talent diversification grant is one-time funding, the increase in our METCO grant includes both funding for planning and preparation this school year and an ongoing increase to annually offset the transportation and staffing costs for the expanded program. It also allowed us to reframe the work of our METCO Director to a broader Director of Equity and Community Partnerships role.

In addition, this school year the District began a recovery and stabilization process, while unfortunately continuing to navigate the challenges and disruption of the pandemic. The process of assessing and addressing potential learning gaps will continue for some time. The increase in instructional staff over the prior two budget cycles, along with restructured schedules at the secondary level has positioned us well to provide academic intervention to support students with learning gaps. We have prioritized maintaining elementary general education teacher positions in the FY'23 budget in order to keep our elementary classes small.

We also know that the disruption of the pandemic has resulted in an increased need for social/emotional support for students. The bulk of the proposed FY'23 budget requests, therefore, are in the realm of Student Services, most notably in providing an adjustment counselor at the high school and a Dean of Students position at the middle school. Though we have been able to add additional psychologist and counseling staff in the last two budget cycles, these FY'23 budget requests reflect our assessment of current student needs based on input from our teachers, counseling staff, parents, and administrators, as well as Social Emotional Learning assessment data, student surveys, discipline and attendance data, and trends in student mental health needs. We are also proposing to allocate the entire \$170K that the District received in ESSER III funding (a federal grant to address COVID recovery) to increase counseling support at the elementary level for the next 2 school years. The pandemic has affected all of us in ways that we may not yet fully understand, and we want to do our best as a community to support our students during an unprecedented time.

Finally, the District is very appreciative of residents' overwhelming support of the Hanlon-Deerfield Elementary Building Project at the Fall Town Meeting. Moving forward with this generational project is an enormous step in addressing the District's long-term facilities needs and represents an exciting vision of education for Westwood's students.

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. More than ever, in this challenging landscape, 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'23 SCHOOL DEPARTMENT OPERATING BUDGET REQUEST?

As the table below illustrates, our recommended budget for FY'23 totals \$51.8 million which represents a 3.5% increase over FY'22.

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

Though the needs in FY'23 are unique, the proposed increase in the FY'23 budget proposal is consistent with what the District has requested over the last several years. 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	FY'22	Proposed FY'23
5.4%	6.0%	3.3%	3.4%	3.5%	3.6%	3.4%	3.5%

## WHAT FACTORS ARE CONSIDERED WHEN DETERMINING THE BUDGET PRIORITIES?

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. As we assess budget priorities, we consider:

- **Contractual salary obligations and other fixed costs, such as transportation and utilities**  
With over 600 employees, salaries comprise 85% of our annual operating budget.
- **Enrollment trends**  
The FY'23 budget proposes no significant changes in general education staffing levels. During the last several years, there have been shifts in the population of students at each level in the district. Over the last several budget cycles, we have reallocated and added staff to account for these shifts in enrollment from the secondary to the elementary grade levels. We continue to prioritize favorable elementary class sizes as part of our recovery from the disruption of the pandemic. The elementary enrollment is projected to increase over the next several years. However, given our current favorable class sizes (average = 17.8), we believe that the current staffing levels can absorb an increase for FY'23.

- **Current student needs**  
The FY'23 focus is on stabilization and long-term recovery from pandemic, academically and emotionally.
- **WPS Strategy for District Improvement**  
The District continues to make progress in priority areas and goals articulated with robust funding for curriculum, instruction and professional development.

**WPS Strategy for District Improvement Objectives**

*Meaningful Learning Experiences  
Coherent, Connected Curriculum  
Healthy and Support School Community  
Infrastructure for the Future*

The WPS Strategy for District Improvement is posted at [www.westwood.k12.ma.us](http://www.westwood.k12.ma.us)

## WHAT ARE THE CHANGES TO THE BUDGET - FY'22 TO FY'23?

The following chart outlines the progression from the FY'22 Budget to the FY'23 Recommended Budget. It shows how the budget is “built.”

Budget Request	FTE <sup>1</sup> Net Change	FY'23 Proposed Budget Components
<b>FY'22 Budget</b>		\$50,012,588
Net increase in Town budget for salaries for existing personnel (contractual) <sup>2</sup>		\$326,225
Faculty/Professional Position Additions	3.8 FTE	\$215,000
Support Staff Positions	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. <sup>3</sup>		\$905,254
<b>Total Change</b>	<b>11.3 FTE</b>	
<b>FY'23 Superintendent's Recommended Budget</b>		<b>\$51,762,397</b>

<sup>1</sup> Full-Time Equivalent

<sup>2</sup> This change is net of over \$800,000 in reduced salaries for existing personnel due to changes in offsets, including a change in the Special Education IDEA grant.

<sup>3</sup> This change is an accounting change that counterbalances the change in the salary line footnoted above, due to changes in offsets, including change in the Special Education IDEA grant.

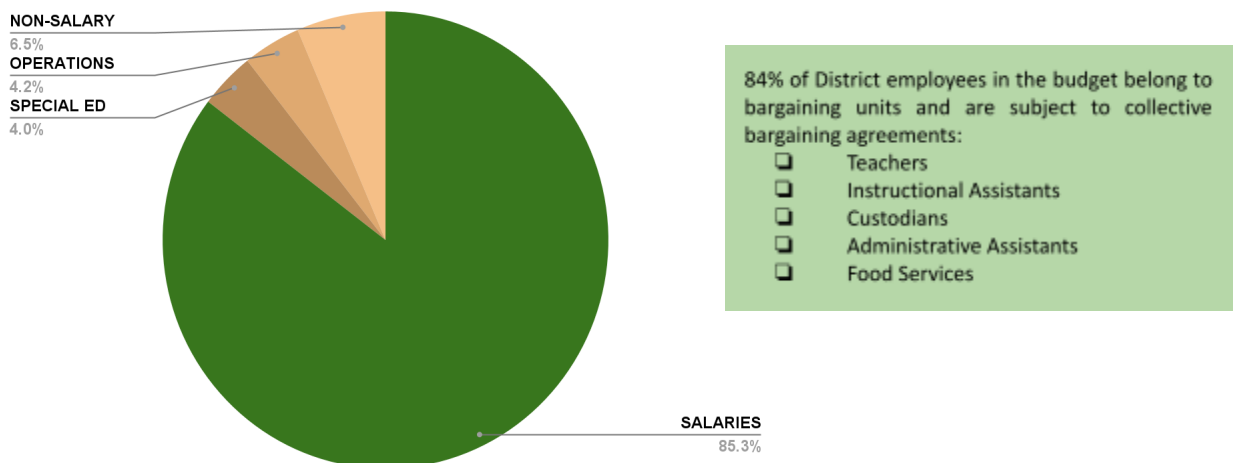
## MAJOR BUDGET CATEGORIES

The proposed FY'23 budget shifts \$800K of our federal Special Education IDEA Grant to pay for salaries rather than non-salary expenses, with a corresponding amount in Town funds shifted to pay for non-salary expenses, rather than salaries. This strategic shift will potentially allow us to increase our Medicaid reimbursement. Prior to adjusting for the IDEA Grant, the most noteworthy change incorporated in the budget is a 3.7% increase in salaries. This is driven by contractually-determined salary increases and the addition of new positions.

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				
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	\$3,157,073	\$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>

## SCHOOL BUDGETS ARE LARGELY ABOUT PEOPLE

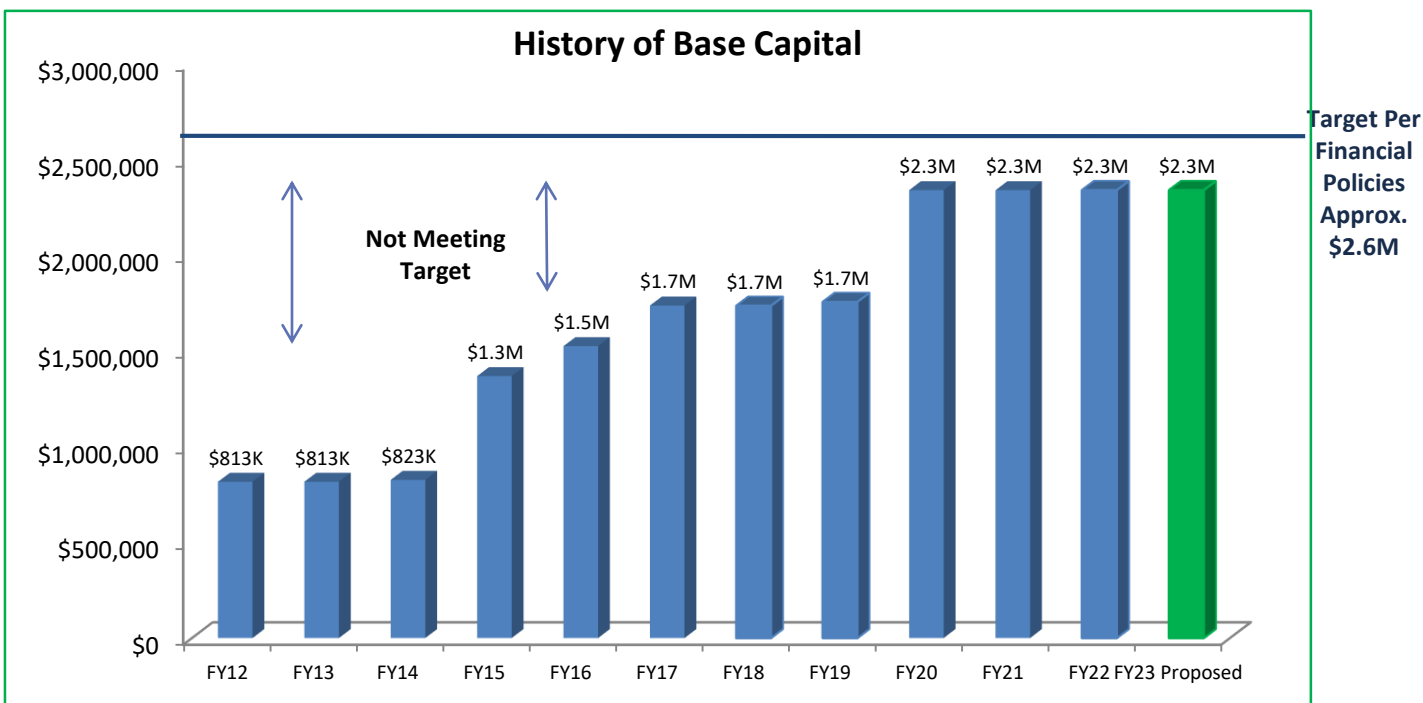
Students' daily experience is most powerfully influenced by the quality and skill of the teachers they work with in the classroom. The WPS budget, like all school districts, is primarily about people.



# 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.
- FY23 continues improvement in ongoing capital funding.



### Base Capital

- Article: Municipal Capital Improvements
  - \$1,356,250 funded with Free Cash
- Article: School Capital Improvements
  - \$1,017,000, funded with Free Cash

### Other Capital

- Article: Sewer Capital Improvements
  - \$700,000 funded with Sewer Retained Earnings

# Capital Funding

## Capital Budget – Other Capital Article

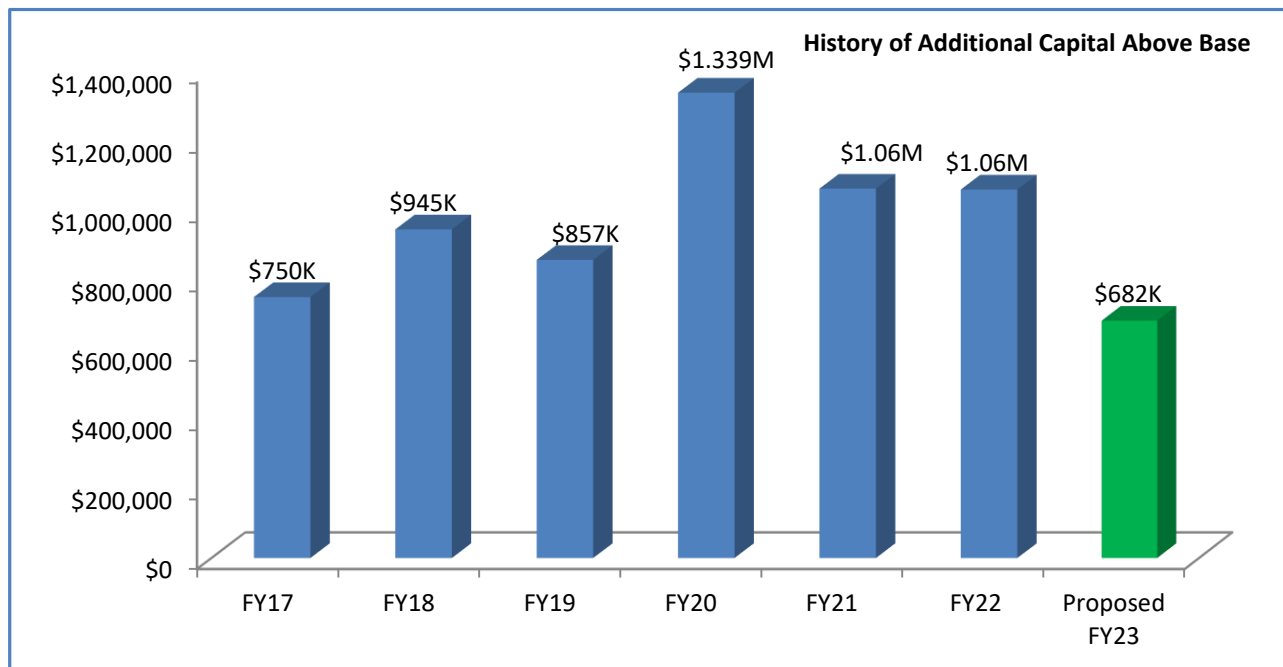
- Since FY17, the Town Meeting has approved an “additional” capital budget article beyond the main base articles.
- Effort to fund:
  - Capital that has been deferred by years of not meeting financial goal
  - Larger items that do not easily fit within base capital budget articles:

### Prior Years

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

### FY22

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



- FY23 Proposed Other Capital
  - \$650K Funded with Meals/Hotels Tax, \$32K funded with Ambulance Receipts
    - School Street Playground Refurbishment \$60,000
    - Fire – Self contained breathing apparatus system upgrade - \$215,000
    - Building Maintenance – Library Parking Lot - \$75,000
    - Schools Project – Network Upgrade - \$300,000
    - Fire – Rescue Upgrade and replacement - \$32,000

# FY23 Capital Articles

## Article Budget 4 - Municipal Capital Improvements

Equipment/Project	Requesting Department	Cost	Funding Source
Wheelchair Accessible Van	Council of Aging	\$90,000	Free Cash
One Ton Dump Truck with Plow	DPW	\$80,000	Free Cash
One Ton Dump Truck	DPW	\$80,000	Free Cash
Mechanic Lift Set	DPW	\$50,000	Free Cash
Design Funding for Downey St. Sidewalk to proceed w/ already approved State Grant of \$365k	DPW	\$75,000	Free Cash
Fire Turnout Gear	Fire	\$21,250	Free Cash
Fire Command Staff Vehicle	Fire	\$65,000	Free Cash
End User Technology – All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End Use Technology	Library	\$15,000	Free Cash
Library Sound Dampening Project	Library	\$50,000	Free Cash
Book Mobile – Retrofit existing COA Van	Library	\$30,000	Free Cash
Library Mobile Shelving Units	Library	\$10,000	Free Cash
Police Vehicles	Police	\$215,000	Free Cash
Police Equipment	Police	\$60,000	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Carby Municipal Building mechanical upgrades	DPW	\$45,000	Free Cash
Building Maintenance and Improvement (Year 5 of 5)	Housing Authority	\$150,000	Free Cash
Radio Upgrade and Replacement	Public Safety	\$15,000	Free Cash
Police, Fire, & EMS Radio Infrastructure	Public Safety	\$80,000	Free Cash
	<b>Total</b>	<b>\$1,356,250</b>	

## Article Budget 5 - School Capital Improvements

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	Schools	\$130,000	Free Cash
Furniture, Fixtures, and Equipment	Schools	\$30,000	Free Cash
HVAC and Controls	Schools	\$200,000	Free Cash
Roofing	Schools	\$150,000	Free Cash
Facility Improvements	Schools	\$487,000	Free Cash
Copiers	Schools	\$20,000	Free Cash
	<b>Total</b>	<b>\$1,017,000</b>	140



Article Budget 6 – Sewer Capital Improvements

Equipment/Project	Requesting Department	Cost	Funding Source
Stormwater Compliance	Sewer	\$75,000	Sewer Retained Earnings
Inflow and Infiltration Program	Sewer	\$125,000	Sewer Retained Earnings
Pump Station Facility Program	Sewer	\$500,000	Sewer Retained Earnings
	<b>Total</b>	<b>\$700,000</b>	

Article Budget 7 – Additional Capital Improvements

Equipment/Project	Requesting Department	Cost	Funding Source
School Street Playground Refurbishment	Recreation	\$60,000	Meals/Hotels Tax
Self-Contained Breathing Apparatus Full System Upgrade	Fire	\$215,000	Meals/Hotels Tax
Library Parking Lot	DPW	\$75,000	Meals/Hotels Tax
Schools Network Project	Schools	\$300,000	Meals/Hotels Tax
Rescue Equipment Upgrade and Replacement	Fire	\$32,000	Ambulance Receipts
	<b>Total</b>	<b>\$682,000</b>	

## Article Budget 8 – Borrowing Additional Capital Improvements

- This article seeks to authorize borrowing for the design phase of two DPW projects

Equipment/Project	Amount	Funding Source
Conant Road Culvert Design <ul style="list-style-type: none"> <li>Construction estimated to cost approx. \$1M</li> <li>Potential for State grant</li> </ul>	\$200,000	Borrowing
Cemetery Expansion Design <ul style="list-style-type: none"> <li>Construction estimated to cost approx. \$1.2M</li> <li>Cemetery expansion design and construction paid for with cemetery lot sales.</li> </ul>	\$125,000	Borrowing
	<b>\$325,000</b>	

### Article Language:

ARTICLE: To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to pay costs of design services related to repairs to the Conant Road Culvert, and the expansion of the Cemetery; to determine whether this appropriation shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

MOTION: That the Town appropriates \$325,000 to pay costs of design services related to repairs to the Conant Road Culvert (\$200,000), and the expansion of the Cemetery (\$125,000), 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 any other enabling authority, and to issue bonds or notes of the Town therefor.

Article Budget 12 – Borrowing Additional Capital Improvements

- This article seeks to authorize borrowing for the design phase of the Canton Street Sidewalk Design, needed to obtain a State grant.

Equipment/Project	Cost	Funding Source
Canton Street Sidewalk Design <ul style="list-style-type: none"> <li>• Construction estimated to be approximately \$9M to \$11M</li> <li>• State grant will fund</li> </ul>	\$900,000  <b>\$900,000</b>	Borrowing

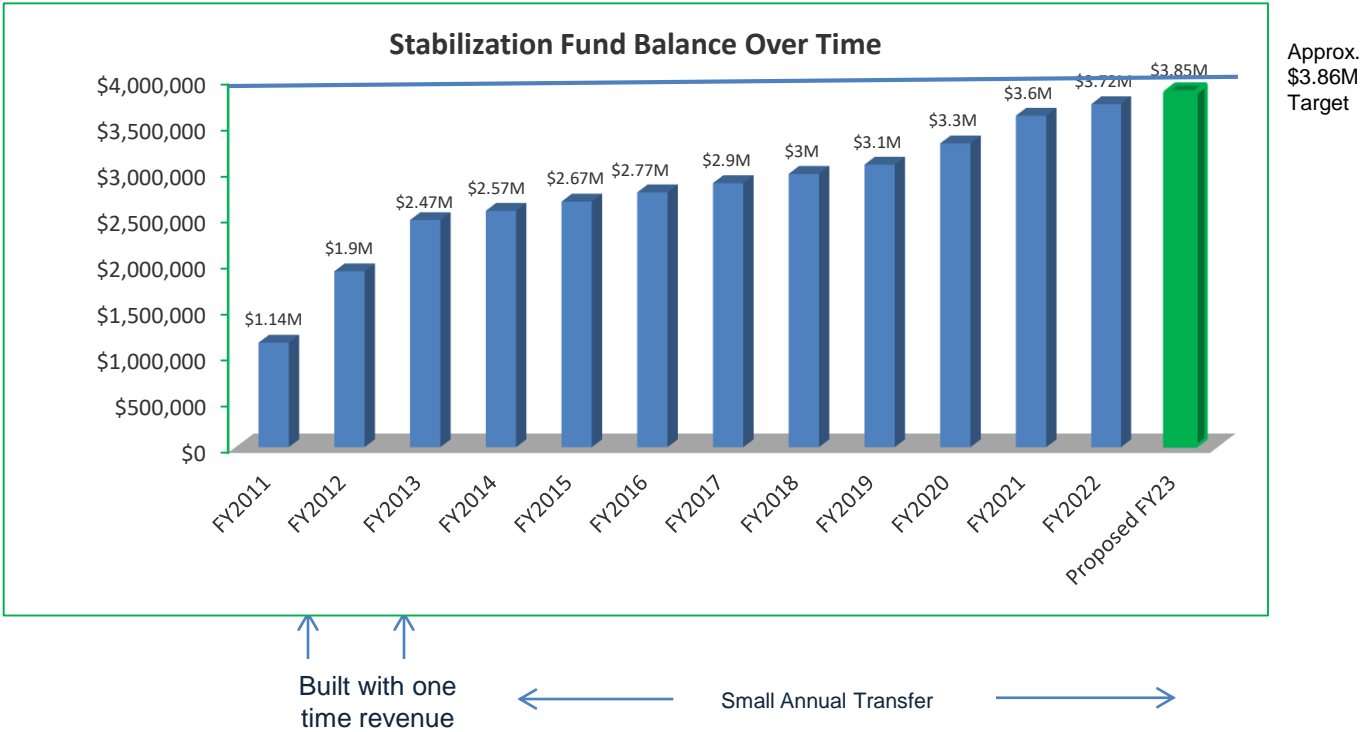
**Article Language:**

ARTICLE: To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to pay costs of design services related to the Canton Street Sidewalk Project; to determine whether this appropriation shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

MOTION: That the Town appropriates \$900,000 to pay costs of design services related to the Canton Street Sidewalk Project, 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 any other enabling authority, and to issue bonds or notes of the Town therefor.

# 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.

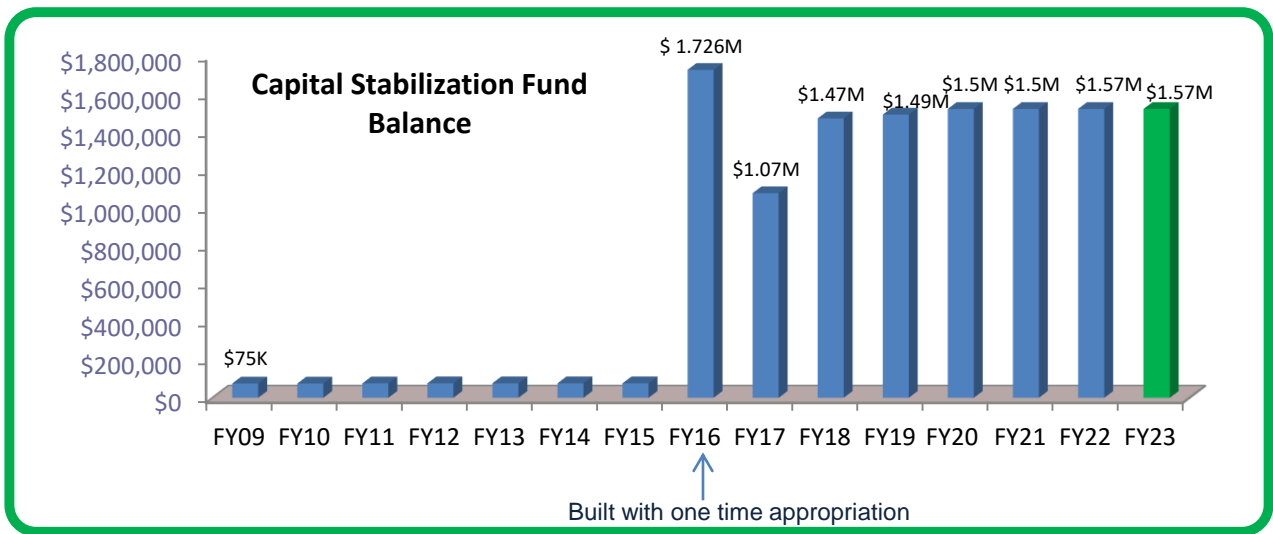


Stabilization Fund						
	FY2018	FY2019	FY2020	FY2021	FY22	Proposed FY23
<b>Annual Appropriation</b>	\$100,000	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000
<b>One Time Additional Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0

- The FY23 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	FY22	FY23
<b>Annual Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>One Time Appropriation</b>	\$1,650,000	\$0	\$397,000	\$0	\$0	\$0	\$0	\$0
<b>Town Meeting Voted Use</b>		\$650,000						

# Debt Management

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

The Town Treasurer and Selectmen support a rapid repayment schedule of ten years or less whenever possible. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads. For larger facilities, a longer term is more appropriate as it capitalizes on low interest rates and apportions the tax impact over today and future Town residents.

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.

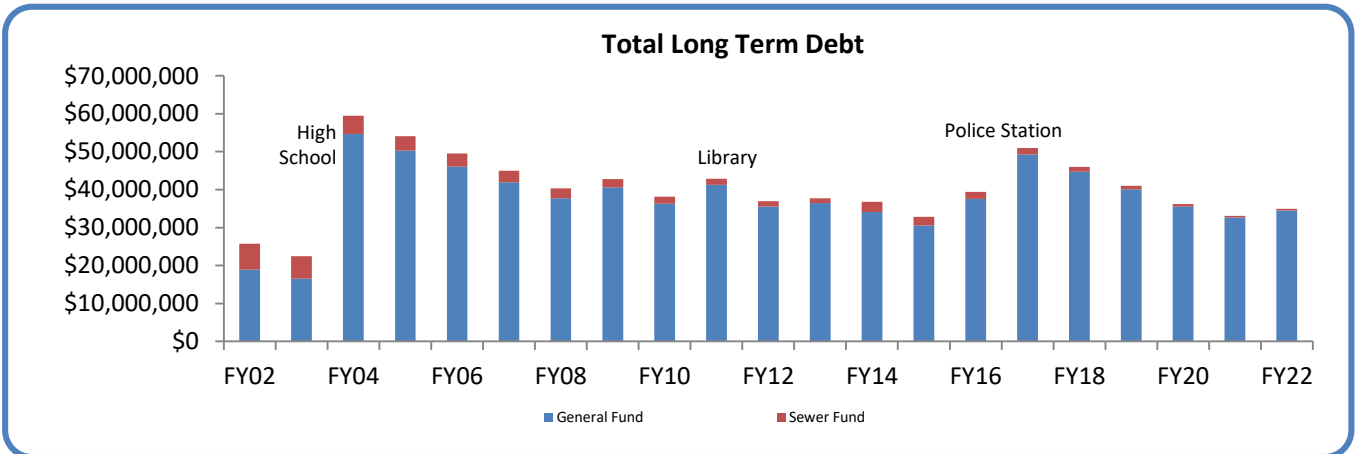
## Credit Rating

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 2022, in conjunction with the sale of a \$7.1M bond. Current Credit Ratings:

AAA Standard & Poor’s  
Aa1 Moody’s

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	FY17	FY18	FY19	FY20	FY21	FY22
<b>General Fund</b>	49,355,000	44,710,000	40,120,000	35,545,000	32,655,000	34,510,000
<b>Sewer Fund</b>	1,680,000	1,274,700	868,600	666,800	465,000	435,000
<b>Total</b>	51,035,000	45,984,700	40,988,600	36,211,800	33,120,000	34,945,000

# 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

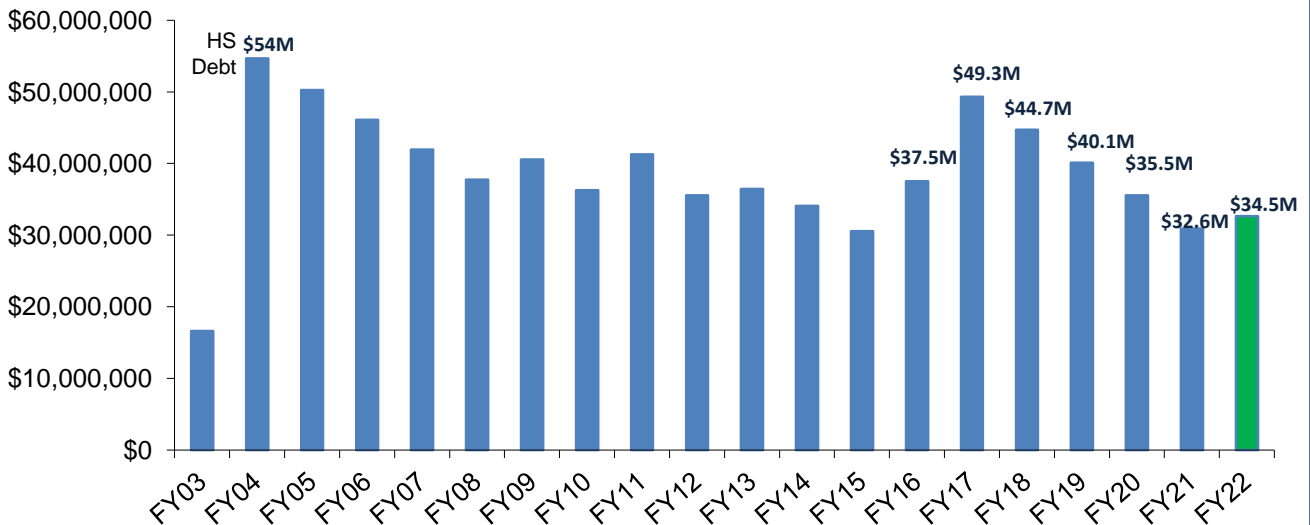
- Bond sold March 2021
  - \$7.715M, 8-20 year term, 1.148%
  - Also, completed refinance of older bonds, savings of \$1.12M achieved
  - \$4.45M BAN sale, 1 year term, .249%
- Bond sold August, 2016:
  - \$16.64M, 10-30 year term, 2.4%.

### Recent Bond Sales

- Long Term Bond sold March 2022
  - \$7.1M, terms 10-30 years
  - Net interest rate 2.27%
- \$4M BAN sale, term of 4 months,
  - Net interest rate of .88%

Debt Authorized, Not Yet Issued		
Hanlon/Deerfield New School Project	STM 2021	\$ 84,610,396

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



# Long Term Debt Outstanding

## Long Term Debt Outstanding – General Fund

Description	Net Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-22
Outside of Prop 2 1/2					
High School (2003) Refinanced 3.12	1.63	3/2012	6/2023	\$39,262,300	\$1,755,000
New Library (2011) Refinanced 4.21	1.15	4/2021	2/2031	\$9,300,000	\$3,510,000
Hanlon/Deerfield School Feasibility/Design	2.27	4/2022	4/2052	\$1,773,500	\$1,773,500
Within Prop 2 1/2					
High School Completion	3.48	8/2008	2/2023	\$1,950,000	\$130,000
Thurston Modulares (2009) Refinanced 4.21	1.15	4/2021	2/2029	\$3,500,000	\$925,000
School Roof	1.43	12/2012	6/2022	\$935,000	\$0
DPW Roads/Equipment	1.43	12/2012	6/2022	\$3,700,000	\$0
DPW Roads/Equipment	1.62	5/2014	5/2024	\$1,400,000	\$280,000
Design Fire Station	2.66	9/2015	9/2035	\$850,000	\$595,000
Construct Fire Station	2.66	9/2015	9/2035	\$8,650,000	\$6,055,000
LED Lights Upgrade	2.66	9/2015	9/2025	\$500,000	\$200,000
Cemetery Expansion	2.66	9/2015	9/2020	\$450,000	\$0
Deerfield Rd/Parking Improvements	2.42	9/2016	3/2026	\$2,000,000	\$800,000
Land Purchase	2.42	9/2016	3/2026	\$890,000	\$350,000
Police Station Design	2.42	9/2016	3/2045	\$1,000,000	\$790,000
Police Station Construction	2.42	9/2016	3/2046	\$12,755,000	\$10,200,000
Islington/Wentworth Library	1.15	4/2021	2/2041	\$1,831,696	\$1,735,000
Road improvement	1.15	4/2021	2/2031	\$895,000	\$805,000
Road improvement	2.27	4/2022	4/2032	\$4,606,500	\$4,606,500
<b>Total General Fund</b>					<b>\$34,510,000</b>

### General Fund Debt Authorized - Not Yet Issued Long Term

Hanlon/Deerfield New School	STM 2021	\$84,610,386
<b>Total</b>		<b>\$84,610,386</b>

Short term debt outstanding: \$4,000,000 . Four month BAN issued 4/8/2022 for Hanlon/Deerfield School

### Long Term Sewer Fund Debt Outstanding

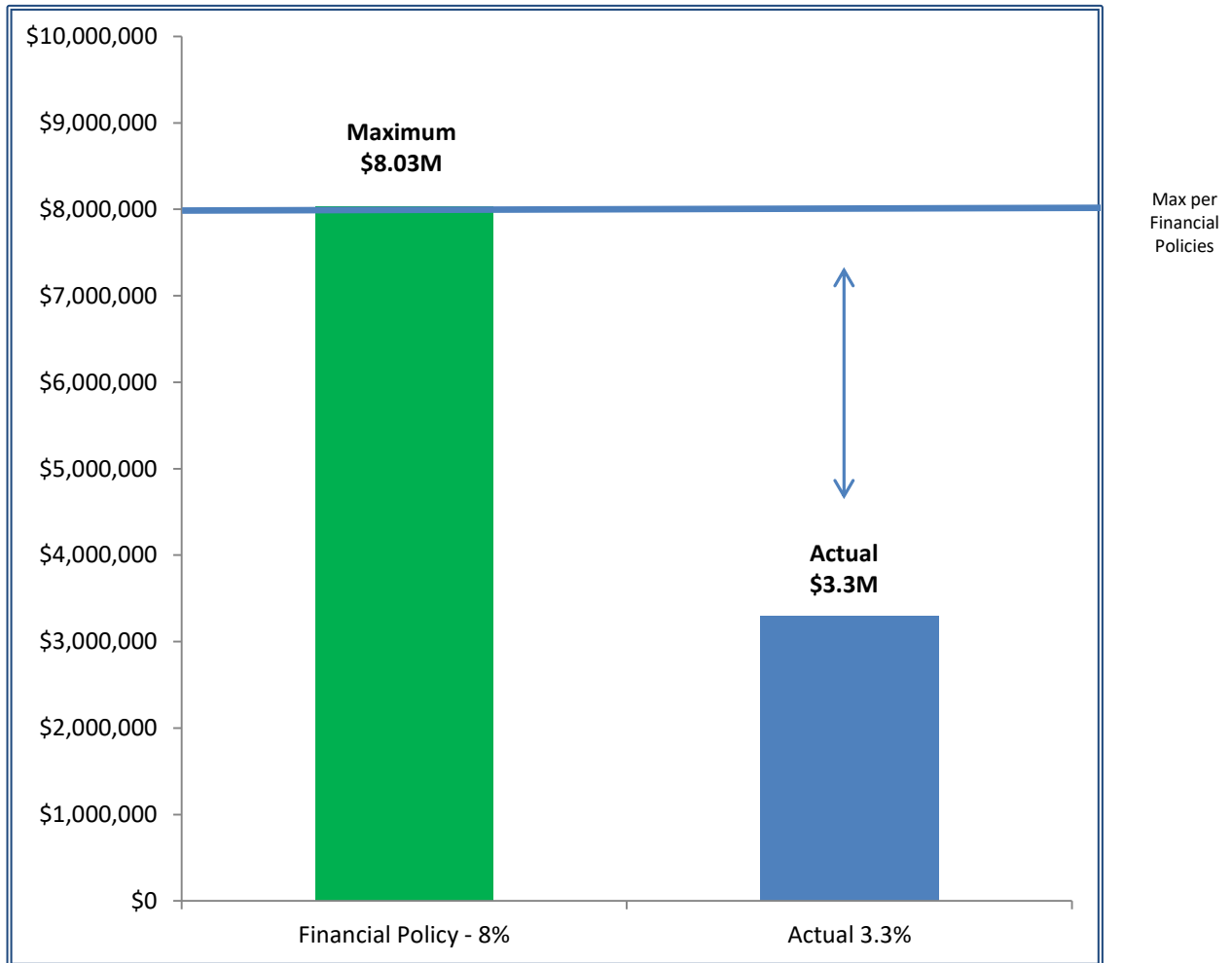
Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-22
MWRA - no interest loan	0.00	9/2021	8/2031	\$125,000	\$125,000
Sewer Bond	1.62	5/2014	5/2024	\$1,570,000	\$310,000
<b>Total Sewer Fund</b>					<b>\$435,000</b>

**Total General Fund and Sewer Debt Outstanding \$34,945,000**



## 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

### Long Term Bond Sale March 2022 - \$7.1M, very low interest rate

- The Town had a major bond sale, March 2022
- Prior to the bond sale, Town underwent an updated credit review with Standard & Poors (S&P)
  - Credit Review Result – AAA rating reaffirmed
    - This is an excellent rating for a small community.
    - Reflects well on the work done by the Town, including the Select Board, Finance and Warrant Commission, other appointed and elected officials and Boards, our management and staff and our residents, who all contribute to the work required to obtain this rating.
    - A high rating helps the Town issue debt at the lowest possible interest rate and save money for our residents.
    - Only 20% of communities in Massachusetts hold AAA ratings with S&P
- March 2022 Bond Sale
  - The Town sold a long term bond for \$ 7.1M
    - Terms 10-30 years, Net Interest Rate of 2.27%
  - The Town also sold a short term BAN for \$4M
    - Term 4 months, Net Interest Rate of .88%
- Previous Bond Sale - March 2021 Bond Sale
  - The Town sold a long term bond for \$ 7,715,000
    - Terms 8-20 years, Net Interest Rate of 1.148%

### Refinance Library and Thurston Bonds – Savings of \$1.12M

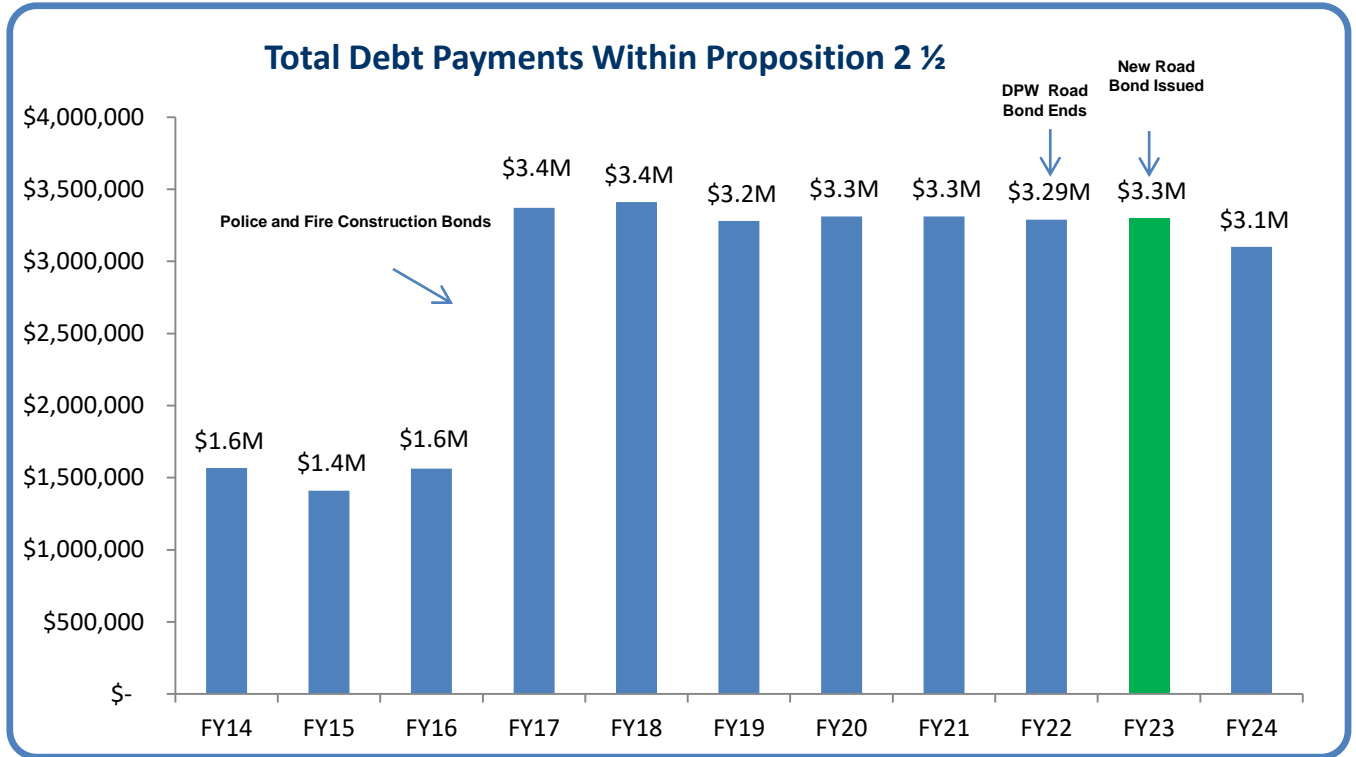
- The March 2021 bond sale included refinancing (refunding) of the Thurston School Modular and New Library bonds
  - Original Bonds:
    - Thurston Bond - \$3.5M bond, issued June 2009
    - Library Bond - \$9.3M bond, issued March 2011
  - Total Budget Savings of \$1.12M:
    - Thurston Modulares (8 years remaining) - \$369K budget savings
    - New Library (10 years remaining) - \$759K budget savings
  - As the New Library bond is exempt debt:
    - Will now raise \$759K less in taxes
    - Approximately \$75K less per year.

The Treasurer has capitalized on low interest rates to save our residents money

- This refinancing – saves \$1.12M
- High School bond refinanced in 2012 – saved \$2.7M (\$1.1M Town, \$1.6M MSBA)

# Non-Exempt Debt

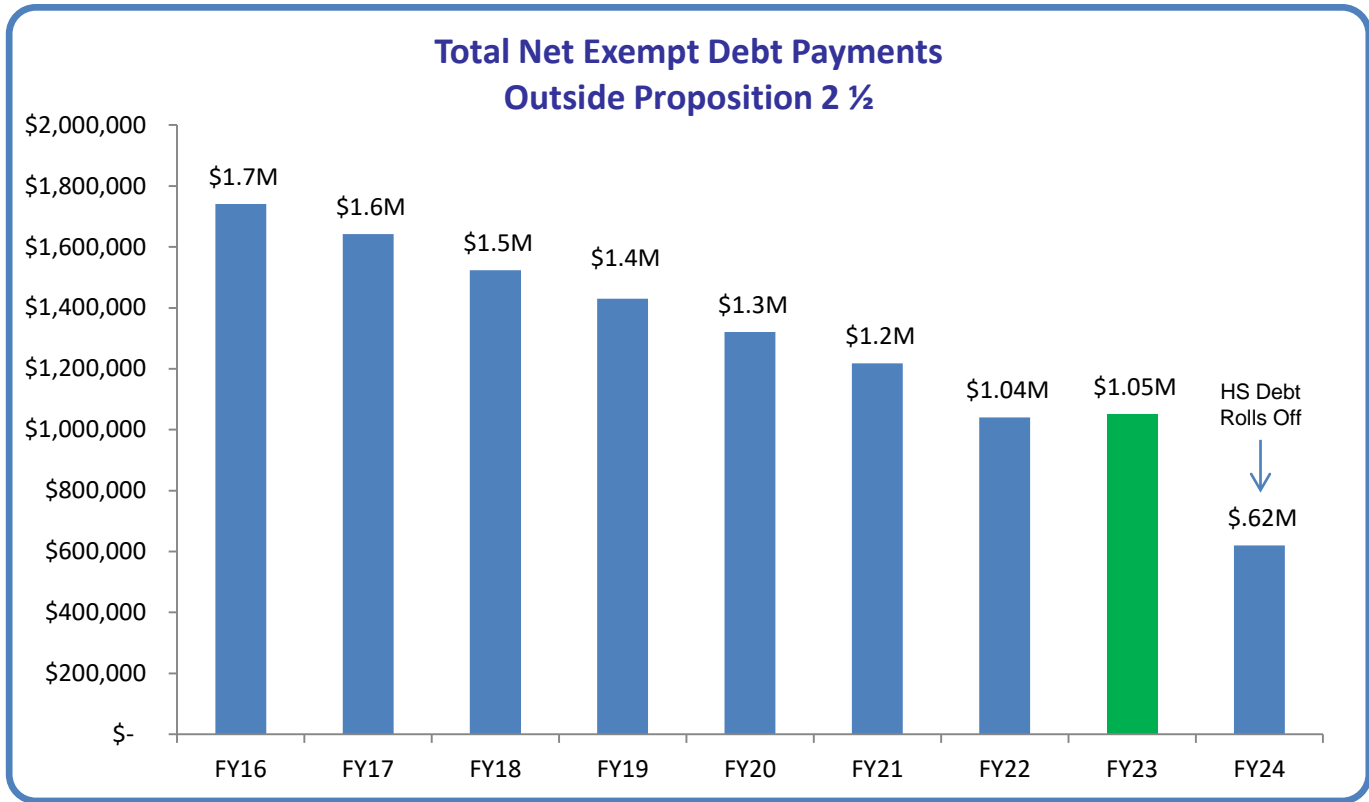
## Total Non Exempt Debt – Within Proposition 2 ½



### Debt within Proposition 2 ½

- Most Recent Road Bond:
  - \$4.6M, 10 year DPW bond for Roads, Equipment, and School Roofs, issued in 2012, is completed in 2022.
    - Provides space to issue new \$4.65M road bond approved at 2020 Town Meeting within Proposition 2 ½ .
  - The \$4.65M Road Bond was issued in March 2022. The new debt payments will start in FY23.
- As can be seen in the graph, the new road bond debt assumes the space of the prior debt roll off, keeping the debt budget at the approximate same level.

## Total Net Exempt Debt – Outside Proposition 2 ½



### **Debt outside of Proposition 2 ½**

- 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.
- FY23: High School \$404K, Library \$547K, Hanlon/Deerfield \$107K.
- High School bond ends FY2023, Library FY2031, Hanlon/Deerfield Feasibility/Design, FY52.
  
- High School bond ends 2023
  - Debt rollover will help with Hanlon/Deerfield Elementary School Project
  - Construction portion of new school debt will begin in FY24
  
- Library refinanced in April 2021
  - Total savings \$759K
  - Approximately \$75K per year savings for remaining life of bond

# Total Principal and Interest Payments

Outstanding as of 30-Jun-22	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31-52	Total FY23-FY52	
	<b>Debt Outside of Proposition 2 1/2</b>												
HS Construct (Exempt)-Refi 3/12	1,755,000	1,980,800	1,891,200	1,807,650	0							\$1,807,650	
Library Construct (Exempt) 4.21	3,510,000	656,813	563,093	547,600	533,600	519,350	499,850	480,350	460,850	446,350	426,600	406,850	\$4,321,400
Hanlon/Deerfield School (Exempt) 3.22	1,773,500	0	0	94,854	89,119	87,619	91,119	99,369	97,119	94,869	91,119	2,017,563	\$2,762,748
<b>Debt Within Proposition 2 1/2</b>													
High School Completion 8/08	130,000	145,990	140,660	135,330	0							\$135,330	
Middle Sch Modulars 2009. Refi 4.21	925,000	239,838	186,778	181,250	174,500	167,750	156,000	149,500	143,000	136,500	0	\$1,108,500	
DPW Roadway 12/12	0	159,000	154,500	0								\$0	
School Roof 12/12	0	99,490	91,670	0								\$0	
DPW Equipment 12/12	0	48,760	47,380	0								\$0	
DPW Drainage 12/12	0	21,200	20,600	0								\$0	
DPW Equipment 12/12	0	159,000	154,500	0								\$0	
DPW Roads 5/14	60,000	32,475	31,875	31,275	30,675	0						\$61,950	
DPW Drainage 5/14	120,000	64,950	63,750	62,550	61,350	0						\$123,900	
DPW Equipment 5/14	100,000	54,125	53,125	52,125	51,125	0						\$103,250	
Fire Station Design 8/15	595,000	66,619	64,494	62,369	60,244	58,119	55,994	54,400	53,338	52,169	50,894	278,482	\$726,009
Fire Station Construction 8/15	6,055,000	677,944	656,319	634,694	613,069	591,443	569,818	553,600	542,788	530,894	517,919	2,833,957	\$7,388,182
Street Lights LED upgrade 8/15	200,000	63,750	61,250	58,750	56,250	53,750	51,250	0				\$220,000	
Cemetery Expansion 8.15	0	92,250	0									\$0	
Deerfield Rd/Parking 8/16	800,000	248,000	240,000	232,000	224,000	216,000	208,000	0				\$880,000	
Land Purchase 8/16	350,000	111,200	107,600	104,000	100,400	91,800	88,400	0				\$384,600	
Police Design 8/16	790,000	60,494	59,094	57,694	56,294	54,894	53,494	52,094	50,694	49,294	49,294	623,751	\$1,048,202
Police Construction 8/16	10,200,000	752,781	735,781	718,781	701,781	684,781	667,781	650,781	633,781	625,281	616,781	8,461,750	\$13,761,499
Islington/Wentworth Hall 4.21	1,735,000	0	148,528	153,850	149,100	144,350	139,600	134,850	125,100	120,600	116,100	1,111,500	\$2,195,050
Road Improvement Bond 4.21	805,000	0	125,038	128,550	124,050	119,550	115,050	110,550	106,050	101,550	97,050	87,550	\$989,950
Road Improvement Bond 3.22	4,606,500	0	0	726,486	705,325	680,325	655,325	630,325	605,325	580,325	551,825	646,250	\$5,781,511
New Debt - Budget Adjustment		151,302	63,096	0	0	0	0	0	0	0	0	0	\$0
<b>Total General Fund Long Term Debt</b>	<b>34,510,000</b>	<b>5,886,779</b>	<b>5,660,331</b>	<b>5,789,808</b>	<b>3,730,882</b>	<b>3,469,731</b>	<b>3,351,681</b>	<b>2,915,819</b>	<b>2,818,045</b>	<b>2,738,532</b>	<b>2,517,582</b>	<b>16,467,653</b>	<b>43,799,731</b>
<b>Total Non - Exempt Long Term Debt</b>	<b>27,471,500</b>	<b>3,249,167</b>	<b>3,206,038</b>	<b>3,339,704</b>	<b>3,108,163</b>	<b>2,862,762</b>	<b>2,760,712</b>	<b>2,336,100</b>	<b>2,260,076</b>	<b>2,197,313</b>	<b>1,999,863</b>	<b>14,043,240</b>	<b>\$34,907,933</b>
<b>Non - Exempt BAN Payments</b>		<b>63,000</b>	<b>89,000</b>										<b>\$0</b>
<b>Total Non - Exempt Debt</b>	<b>3,312,167</b>	<b>3,295,038</b>	<b>3,339,704</b>	<b>3,108,163</b>	<b>2,862,762</b>	<b>2,760,712</b>	<b>2,336,100</b>	<b>2,260,076</b>	<b>2,197,313</b>	<b>1,999,863</b>	<b>14,043,240</b>	<b>\$34,907,933</b>	
<b>Change in non- Exempt Debt</b>		<b>0</b>	<b>(17,129)</b>	<b>44,666</b>	<b>(231,541)</b>	<b>(245,401)</b>	<b>(102,050)</b>	<b>(424,612)</b>	<b>(76,024)</b>	<b>(62,763)</b>	<b>(197,450)</b>		
<b>Total Exempt Debt Payments</b>	<b>7,038,500</b>	<b>2,637,613</b>	<b>2,454,293</b>	<b>2,450,104</b>	<b>622,719</b>	<b>606,969</b>	<b>590,969</b>	<b>579,719</b>	<b>557,969</b>	<b>541,219</b>	<b>517,719</b>	<b>2,424,413</b>	<b>\$8,891,798</b>
<b>Exempt BAN Payments</b>			<b>0</b>	<b>29,111</b>									<b>\$29,111</b>
<b>Total Exempt Debt</b>	<b>2,637,613</b>	<b>2,454,293</b>	<b>2,479,215</b>	<b>622,719</b>	<b>606,969</b>	<b>590,969</b>	<b>579,719</b>	<b>557,969</b>	<b>541,219</b>	<b>517,719</b>	<b>2,424,413</b>	<b>\$8,920,909</b>	
<b>Change in Gross Exempt Debt</b>		<b>(107,000)</b>	<b>(183,320)</b>	<b>24,922</b>	<b>(1,856,497)</b>	<b>(15,750)</b>	<b>(16,000)</b>	<b>(11,250)</b>	<b>(21,750)</b>	<b>(16,750)</b>	<b>(23,500)</b>		
<b>Total all short and long term debt payments</b>		<b>5,949,779</b>	<b>5,749,331</b>	<b>5,818,919</b>	<b>3,730,882</b>	<b>3,469,731</b>	<b>3,351,681</b>	<b>2,915,819</b>	<b>2,818,045</b>	<b>2,738,532</b>	<b>2,517,582</b>	<b>16,467,653</b>	<b>\$43,828,842</b>
<b>State Reimbursement Being Received - for High School Project - will end in FY23</b>													
High School Project - FY06 - FY23		1,401,276	1,401,276	1,401,276	0							\$1,401,276	
High School Bond Premium		6,648	4,197	2,098	0							\$2,098	
Library Bond Premium/Hanlon BAN Premium		12,453	0	16,280								\$16,280	
Total State/Bond Premium Annual payments		<b>1,420,377</b>	<b>1,405,473</b>	<b>1,419,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,419,654</b>	
<b>Net annual Exempt Debt</b>		<b>1,217,236</b>	<b>1,048,820</b>	<b>1,059,561</b>	<b>622,719</b>	<b>606,969</b>	<b>590,969</b>	<b>579,719</b>	<b>557,969</b>	<b>541,219</b>	<b>517,719</b>	<b>2,424,413</b>	<b>7,501,255.33</b>
<b>Change in total Exempt Debt</b>		<b>(103,570)</b>	<b>(168,416)</b>	<b>10,741</b>	<b>(436,843)</b>	<b>(15,750)</b>	<b>(16,000)</b>	<b>(11,250)</b>	<b>(21,750)</b>	<b>(16,750)</b>	<b>(23,500)</b>		

# Sewer Total Principal and Interest Payments

Outstanding as of 30-Jun-22	FY22	FY23	FY24	FY25	FY26	FY27	Total
<b>Principal and Interest payments for current Sewer Debt Outstanding</b>							
Balance							<b>Total FY23-32</b>
MWRA no interest loans - 2022 ( FY32)	125,000	0	12,500	12,500	12,500	12,500	\$125,000
Sewer - \$1.5m bond 5/14 (ends FY24)	310,000	164,688	158,488	0	0	0	\$320,076
	0	0	0	0	0	0	\$0
<b>Total Sewer Debt</b>	<b>\$ 435,000</b>	<b>\$ 164,688</b>	<b>\$ 174,088</b>	<b>\$ 170,988</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 445,076</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, 6/30/21 Study currently in process

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 FY22 appropriation was \$1.490M, and the planned appropriation for FY23 is \$1.515M.

### 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.

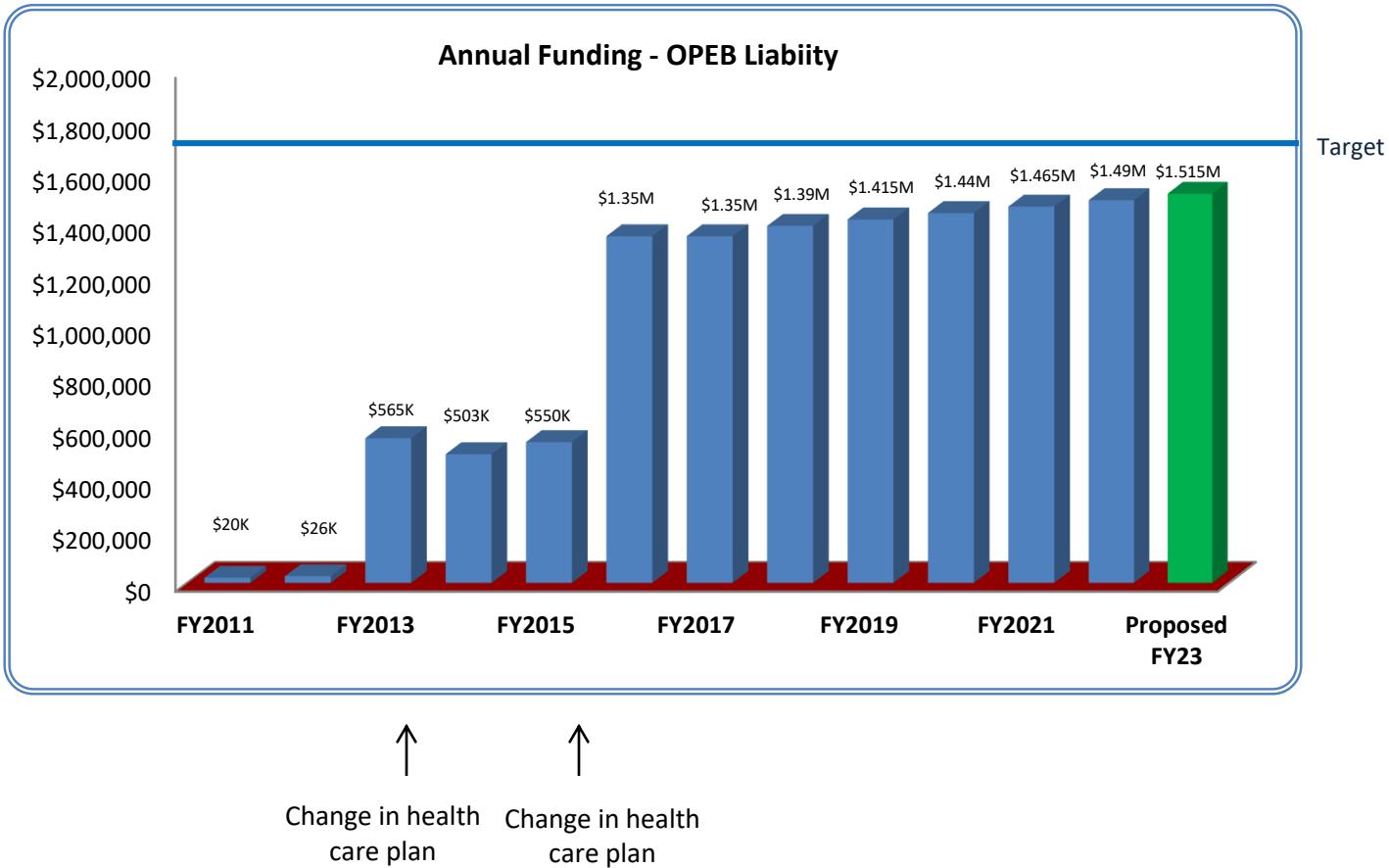
### Investment of Funds

- 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 \$17.7M as of 12/31/21.



# OPEB Liability – FY23 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 FY23 funding will be \$1,515,000.



- On target with funding plan of \$25K additional each year.
- The current balance in the OPEB trust fund account as of 12/21 is \$17.7M.

# Pension System

## Teachers:

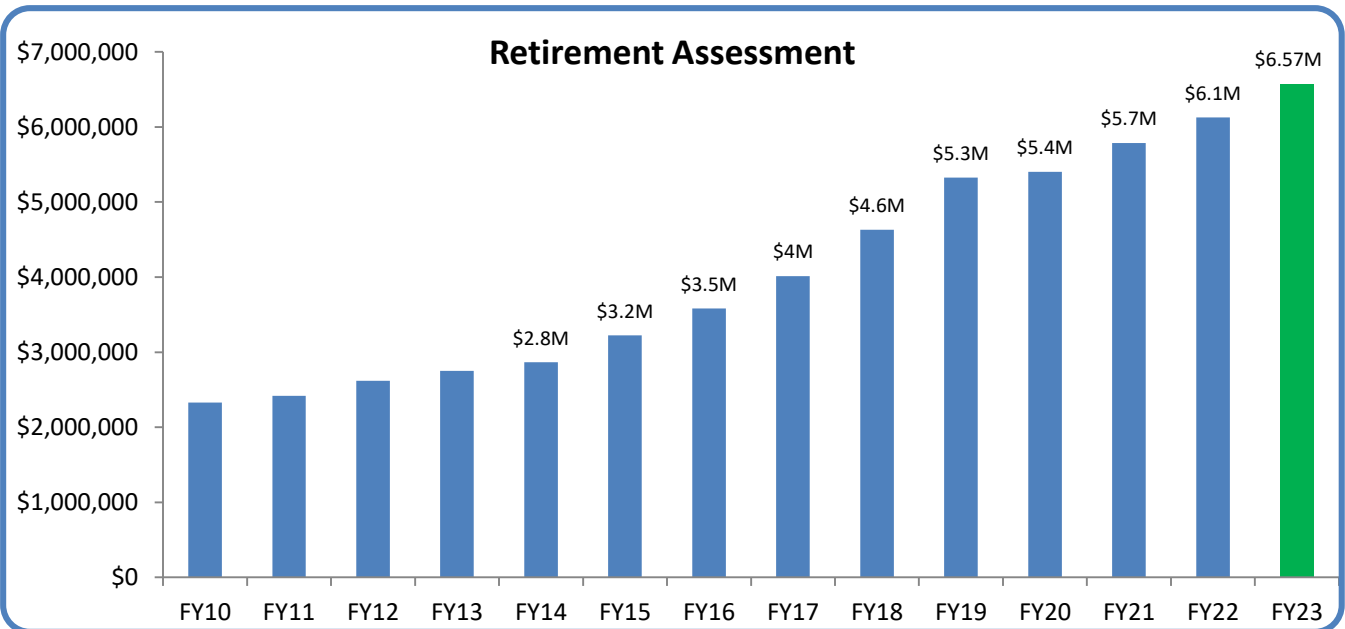
- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB.

	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Westwood Assessment	\$4.4M	\$6.78M	\$9.3M	\$9.952M	\$9.936M	\$12.7M	\$14.6M

## 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 70%.
- Westwood is approximately 7% of overall Norfolk system.
- The FY23 assessment is \$6,572,941



- 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.

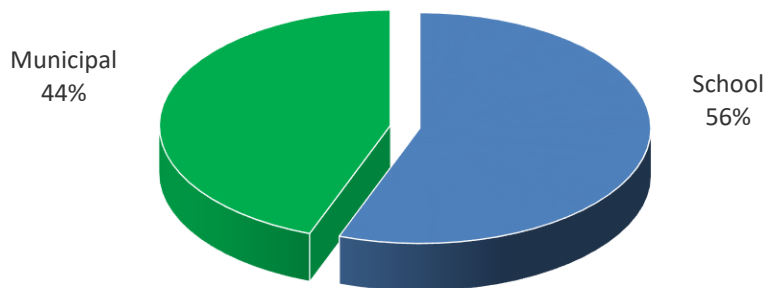
## FY23 Budget Municipal and School Employee Benefits/Costs

FY20 Actual	FY21 Actual	FY2022 Budget	Distribution Number	Item	FY2023 Budget
\$5,406,233	\$5,787,533	\$6,127,415	01-830-5174	Retirement Assessment  This budget covers all non-teaching employees of the Town. Teachers are included in the State Mass Teachers Retirement System	<b>\$6,572,941</b>
<b>\$5,406,233</b>	<b>\$5,787,533</b>	<b>\$6,127,415</b>	<b>TOTAL:</b>		<b>\$6,572,941</b>

FY 20 Actual	FY21 Actual	FY2022 Budget	Distribution Number	Item	FY2023 Budget
\$359,673	\$321,073	\$546,176	01-912-5740	Workers Compensation	<b>\$546,175</b>
\$108,971	\$64,903	\$149,119	01-913-5173	Unemployment compensation	<b>\$164,031</b>
\$5,858,562	\$6,075,868	\$6,830,290	01-914-5171	Group Health Insurance	<b>\$7,308,410</b>
\$815,882	\$806,853	\$1,259,814	01-914-5172	Mandatory Medicare Payroll Tax	<b>\$1,385,795</b>
\$6,347	\$2,311	\$12,500	01-914-5174	Social Security	<b>\$12,500</b>
\$10,471	\$9,948	\$13,000	01-915-5172	Group Life Insurance	<b>\$14,300</b>
\$40,425	\$62,356	\$96,000	01-919-5311	Public Safety Medical/111F	<b>\$99,000</b>
\$170,579	\$123,762	\$181,325	01-919-5310	Prehire/Payroll/Other	<b>\$184,039</b>
\$166,438	\$174,069	\$258,332	01-919-5740	Medicare Part B Refund	<b>\$258,332</b>
<b>\$7,537,348</b>	<b>\$7,641,143</b>	<b>\$9,346,556</b>	<b>TOTAL:</b>		<b>\$9,972,583</b>

Note: This budget covers employee benefits for all municipal and school employees.

### Employee Benefit Cost



	School	Municipal	Total
Fixed Employee Related Costs	\$9,210,745	\$7,334,780	\$16,545,525

## 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.

Budget Provides For:	
Employee Benefits Cost – all school and municipal	\$16,545,526
Shared Costs/Comprehensive Insurance	\$3,039,640
Reserve Accounts	\$760,000
Total FY23	\$20,345,166

### Employee Benefit Costs

	FY22	FY23	\$ Change	% Change
School	\$8,613,196	\$9,210,745	\$597,549	6.9%
Municipal	\$6,860,774	\$7,334,781	\$474,007	6.9%
Total	\$15,473,970	\$16,545,526	\$1,071,556	7%

### Employee Benefit Cost



This increase in benefit costs includes:

- FY23 Pension Assessment of \$6.5M, an increase of 7.3% or \$445K .
- FY23 Health Insurance budget of \$7.3M, an increase of 7% or \$478K.

The total FY23 Benefits/Shared Costs budget is \$19,585,166 an increase of \$1,246,110 or 6.8% over FY22.

	FY22	FY23	\$ Change	% Change
Benefits/Shared Costs	\$18,339,056	\$19,585,166	\$1,246,110	6.8%

- 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 October 2021

	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.	\$453,721 .5%	FY22 Budget \$405,000	At approximate target. \$405,000 is a comfortable budget, but could increase to \$425K in FY23. Reserve fund not used in FY21.	✓	Continue to Meet Target
<b>B. 3. Free Cash</b> – shall maintain at 4% of general fund operating budget, net of debt service.	\$3,629,768 4%	\$7,264,563 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 FY23 budget and still meet target. FY21 unused was \$3.4M which is on target.	✓	Stable On track with target
<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% \$3,811,751  Total 8% or \$7,623,503	Stabilization 3.9% \$3,733,951  Total 11.5% or \$10,998,514	Stabilization approximately \$77K 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	\$1,490,000	FY22 budget includes \$1,490,000 appropriation. Above minimum target and on track with required funding.	✓	Continued Improvement Minimum Target Could be Increased
<b>E. 4. General fund nonexempt debt service</b> should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$7,623,503	3.3% \$3,142,942	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 \$11,435,255	5.9% \$5,597,235	Target is met. Total debt is well below target. There is already approved, but not yet issued debt of \$8.6M	✓	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.	\$2,722,326 3%	\$2,321,650 2.7%	Actual is approximately \$400K 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.	\$491,945 10%	\$4,504,306 91%	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 October 2021

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 2021 Annual Town Meeting, funded by free cash. Will continue in FY23 budget plan.</p> <p>Current balance in stabilization account is \$3.7M</p>	✓	Target has been met consistently
<b>D.4. OPEB</b> – Town will strive to move towards fully funding ARC (Annual Required Contribution).	<p>\$1,490,000 appropriated to OPEB reserve at 2021 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 \$17.2M.</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

# 2022 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.*

