

TOWN OF WESTWOOD

125th Annual Report



2021

Town of Westwood - 125th Annual Town Report



Printed Version
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Town of Westwood - 125th Annual Town Report

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In Memoriam

George N. Lester III



Pedestrian and Bicycle Safety Committee



George and his wife Virginia had been very active in the Westwood Community for more than 60 years. George actively participated in school and youth activities with his two sons, George and Albert, including leadership in scouting with Pack 504 and Troop 3.

In 1992 their son Albert, a 1978 WHS graduate, was in an accident while bicycling in a 24-hour cycling marathon in Fulton, New York. He was struck and killed by a teen drunk driver.

Since this tragic loss, George and his wife Virginia spent many years speaking to Westwood High School students as well as other communities throughout New England about the danger and consequences of drinking and driving. The Lester's became very involved in Mothers Against Drunk Driving (MADD) and related advocacy and victim support groups.

In 1993, the Albert Lester Memorial Scholarship was established in memory of their son a Westwood High School Senior who has served in the community through programs such as Students Against Drunk Driving (SAAD). More recently George was very active with PIETA, a bereavement support group for parents who have suffered the loss of a child of any age.



George was a very active member of the First Baptist Church of Westwood and was also very active with the Westwood Council on Aging.

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In Memoriam

Harry L. Aaron, Jr.



Founding Member and Chairman of the Westwood High School Sports Hall of Fame

Memorial Day Parade Committee

Memorial Day Parade Grand Marshal, 2020

Member of the High Street Market Softball Team

Graduate of Westwood High School



Harry received a Lifetime Achievement Award from the Department of Defense for his contributions and celebrations for the United States Congressional Medal of Honor Recipients. His contributions to the Town were immeasurable, coaching youth sports, PTO, and engaging in local politics.

Harry will always be remembered as the “Mayor of Westwood” and as someone that would do anything to help others.

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General Interest

Westwood was incorporated as a Town on April 2, 1897

Population: 16,266

Area: Approximately 10.56 square miles – 6,758 acres

Elevation: On Boston base, 374 feet, High Rock Lane section

Road Miles in Westwood: 95

Assessed Valuation: \$5,079,213,262 Tax Rate Year	Class	Tax Rate
FY 21	Residential	\$14.78
	Commercial	\$28.59
	Industrial	\$28.59
	Personal Property	\$28.59

Town Hall: Built in 1910

Wentworth Hall: Built in 1884

Carby Street Municipal Office Building: Built in 2004

Town Hall is located at 580 High Street

Carby Street Municipal Office Building is located at 50 Carby Street

Town Office Hours:

Monday, Wednesday, Thursday from 8:30 a.m. to 4:30 p.m.

Tuesday from 8:30 a.m. to 7:00 p.m.

Friday from 8:30 a.m. to 1:00 p.m.

The Carby Street Municipal Office Building includes the Department of Community & Economic Development, (DCED) integrating all of the town's Land Use divisions: Building, Planning, Health, Conservation, Licensing, Historic Preservation, Housing, and Zoning, and the Department of Public Works (DPW). The DPW includes the following departments: Sewer, Recycling & Waste Management, Cemetery, Highway, Engineering, and Facilities. *The DPW is open Monday – Friday 7:00 a.m. to 3:00 p.m.*

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ELECTION AND REGISTRATION

Qualifications for Voter Registration

Must be a U.S. citizen, 18 years old, and a resident of Westwood.

You may register to vote online: www.sec.state.ma.us/ovr/, in-person, or by mail.

Mass Election Laws allow 16-year-old U.S. citizens to pre-register to vote. You may submit a voter registration form to the Town Clerk's office and your name will be placed on a list of pre-registrants. Once you turn 18, your name will be moved from the list of pre-registrants to the list of registered voters.

Election laws require voters to be registered 20 days before all Elections, Town Meetings, and/or 10 days before a special Town Meeting. Special registration sessions are announced in local newspapers, online, and through Westwood Media Center.

DOG LICENSES

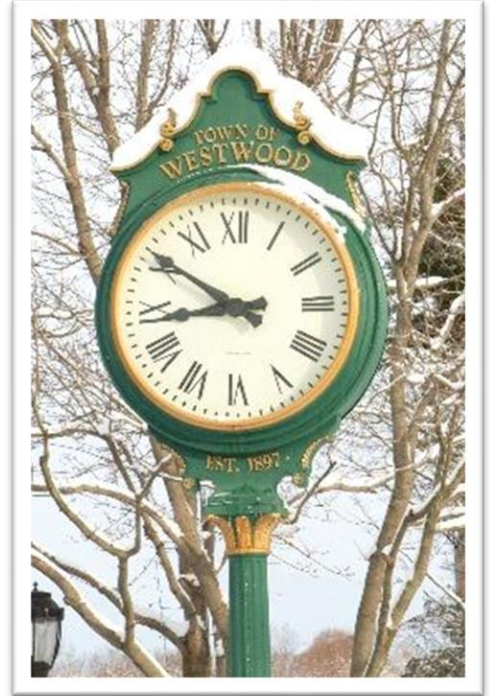
All dogs, 6 months and older, must be licensed by the Town Clerk's office before March 31st. Licenses are \$10 for spayed/neutered dogs and \$15 for unsprayed/unneutered dogs. Proof of valid vaccination and spaying/neutering must be on file at the Town Clerks Office.

Licensing is based on the calendar year beginning January 1st. The Town may charge a late fee of \$25 after March 31st. Licensing may be done in person, by mail, or online. Residents with more than 4 dogs, 3 months or older, are required to obtain a Kennel License per Westwood zoning bylaws. See Section 2.0 for definition. All kennels in residential zoning districts must obtain a special permit through the Zoning Board of Appeals per Westwood Zoning bylaws Section 4.3.3.9.

For questions regarding voting or dog licensing, please contact the Town Clerks office at (781) 326-3964.

QUARTERLY TAX BILL

Due and payable August 1st, November 1st, February 1st, and May 1st. If one of these dates falls on a weekend, tax bills are due the next business day. Payments made after the due date are subject to interest at 14% per diem from the due date. Motor vehicle excise tax bills and sewer usage bills are due and payable thirty days from the date of issue. Payments received after the due date a subject to interest at 12% per diem from the due date.



Vital Statistics 2021 Births: 137 Deaths: 158 Marriage Intentions Filed: 73 Marriages Registered: 71 Dogs Licensed: 1337 Kennels Licensed: 2	See Appendix B for Town Meeting and Election Results Annual Town Election: April 28, 2021 Annual Town Meeting: May 3, 2021 Special Town Meeting: October 18, 2021 State Election: October 26, 2021
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Officers of the Town

Elected Officials

Member	Board	Position	End Date
Board of Assessors			
Nancy C. Hyde	Board of Assessors	Member	2024
Christopher McKeown	Board of Assessors	Member	2022
Mark F. Murphy	Board of Assessors	Member	2023
Board of Library Trustees			
Jessica M. Cole	Board of Library Trustees	Member	2022
Paul T. Fitzgerald	Board of Library Trustees	Member	2022
Mary Masi-Phelps	Board of Library Trustees	Member	2024
Mary Beth Persons	Board of Library Trustees	Member	2023
Maria B. Ryan	Board of Library Trustees	Member	2024
Maureen Von Euw	Board of Library Trustees	Member	2023
Housing Authority			
Erik K. Alden	Housing Authority	Member	2026
Christine Previterra	Housing Authority	Member	2025
Elissa Gordet Franco	Housing Authority	Member	2023
Louis Rizoli	Housing Authority	Member	2024
State Appointee	Housing Authority	vacant	
Planning Board			
David L. Atkins, Jr.	Planning Board	Member	2022
Thomas P. McCusker	Planning Board	Member	2022
Kathleen Wynne	Planning Board	Member	2022
Christopher Pfaff	Planning Board	Member	2024
Ellen Larkin Rollings	Planning Board	Member	2024
Blue Hills Regional Vocational School Commission			
Sheila Vazquez	Regional Vocational School Commission	Westwood Representative	2024
School Committee			
Anthony Mullin	School Committee	Member	2022
Carol S. Lewis	School Committee	Member	2022
Charles Donahue Jr.	School Committee	Member	2023
Amanda Phillips	School Committee	Member	2023
Maya Plotkin	School Committee	Member	2024
Select Board			
Robert R. Gotti	Select Board	Member	2021
John M. Hickey	Select Board	Member	2022
Michael F. Walsh	Select Board	Member	2023
Sewer Commission			

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Diane Hayes	Sewer Commission	Member	2024
Francis X. MacPherson	Sewer Commission	Member	2023
David Krumsiek	Sewer Commission	Member	2022

Town Clerk

Dorothy A. Powers	Town Clerk	Town Clerk	Tenure
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Town Collector

Albert Wisialko	Town Collector	Tax Collector	2021
<i>Resigned 9/30/21</i>			

Town Moderator

James O'Sullivan	Town Moderator	Town Moderator	2022
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Town Treasurer

James Gavin	Town Treasurer	Town Treasurer	2024
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Appointed by the Town Moderator

Member	Board	Position	End Date
Finance and Warrant Commission			
Michael Gay	Finance and Warrant Commission	Member	2023
James Ferraro	Finance and Warrant Commission	Member	2022
George Laham	Finance and Warrant Commission	Member	2023
Thomas Kilgariff	Finance and Warrant Commission	Member	2022
George Hertz	Finance and Warrant Commission	Member	2024
Peter Lentz	Finance and Warrant Commission	Member	2021
William Bruce	Finance and Warrant Commission	Member	2022
Kristina Patyjewicz	Finance and Warrant Commission	Member	2024
Alexander Yale	Finance and Warrant Commission	Member	2024
Caitlyn Jurczak	Finance and Warrant Commission	Member	2022
Peter Ittig	Finance and Warrant Commission	Member	2022
Lauren Fitzpatrick	Finance and Warrant Commission	Member	2024
Christopher Poreda	Finance and Warrant Commission	Member	2023
Dianne McCarthy	Finance and Warrant Commission	Member	2024
Angela Hughes	Finance and Warrant Commission	Member	2023
Permanent Building Commission			
Lyle Coghlin	Permanent Building Commission	Member	2025
Brian Bayer	Permanent Building Commission	Member	2025
Nancy C. Hyde	Permanent Building Commission	Member	2025
Ken Aries	Permanent Building Commission	Member	2025
William Scoble	Permanent Building Commission	Member	2023
John J. Cummings III	Permanent Building Commission	Member	2024
Maya Plotkin	Permanent Building Commission	Temporary Member	
Personnel Board			
Douglas Hyde	Personnel Board	Member	2022
Joseph Emerson	Personnel Board	Member	2023
Rachel Lipton	Personnel Board	Member	2023
Celeste Goldkamp	Personnel Board	Member	2024
Rory P. Laughna	Personnel Board	Member	2024

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Appointed by the Select Board

Member	Board	Position	End Date
Aid to the Elderly Infirm			
Pamela M. Dukeman	Aid to the Elderly Infirm	Member	2022
James Gavin	Aid to the Elderly Infirm	Member	2022
Janice Polin	Aid to the Elderly Infirm	Member	2022
Lina Arena-DeRosa	Aid to the Elderly Infirm	Member	2022
Patrick J. Ahearn	Aid to the Elderly Infirm	Member	2022
Josepha Jowdy	Aid to the Elderly Infirm	Member	2022
John Curran	Aid to the Elderly Infirm	Member	2022
Michael Walsh	Aid to the Elderly Infirm	Member	2022
Emily Parks	Aid to the Elderly Infirm	Member	2022
Air Traffic Noise Abatement Officer			
Michael Walsh	Air Traffic Noise Abatement Officer	Member	2022
American with Disabilities Act Coordinator			
Christopher Coleman	American with Disabilities Act Coordinator	Member	2022
Audit Committee			
Daniel Lipton	Audit Committee	Member	2022
Michael Papetti	Audit Committee	Member	2023
Susan Flanagan Cahill	Audit Committee	Member	2024
Board of Health			
Carol Ahearn	Board of Health	Member	2022
Shelley Reeve	Board of Health	Member	2023
Roger Christian	Board of Health	Member	2024
Building Survey Board			
John Deckers	Building Survey Board	Member	2022
Cemetery Commission			
Thomas Aaron	Cemetery Commission	Member	2023
Frank Jacobs	Cemetery Commission	Member	2024
Christopher Coleman	Cemetery Commission	Ex Officio Member	2022
Brendan Ryan	Cemetery Commission	Ex Officio Member	2022

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Chief Procurement Officer

Christopher Coleman	Chief Procurement Officer	Member	2022
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Commission on Disability

Hilary Ryan	Commission on Disability	Member	2022
Rania Kelly	Commission on Disability	Member	2022
Melissa Levin	Commission on Disability	Member	2022
Constance Rizoli	Commission on Disability	Member	2022
Anne Berry	Commission on Disability	Member	2022
Goodfellow			
Jette Meglan	Commission on Disability	Member	2022
Marianne LeBlanc	Commission on Disability	Member	2022
Cummings			
Mary Sethna	Commission on Disability	Member	2023
Frances MacQueen	Commission on Disability	Member	2024
Michelle Fiola-Reidy	Commission on Disability	Member	2024
MaryAnne Carty	Commission on Disability	Member	2024
Lina Arena-DeRosa	Commission on Disability	Ex Officio Member	2022

Compensation Agent

Christopher Coleman	Compensation Agent	Member	2022
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Conservation Commission

Todd Sullivan	Conservation Commission	Member	2022
Vesna Maneva	Conservation Commission	Member	2023
John Rogers	Conservation Commission	Member	2023
Debra Odeh	Conservation Commission	Member	2024
Grace Weller	Conservation Commission	Member	2024
Stephen David	Conservation Commission	Associate Member	2022
Karon Skinner	Conservation Commission	Ex Officio Member	2022
Catrone			

Council on Aging

Hillary Kohler	Council on Aging	Member	2022
Josepha Jowdy	Council on Aging	Member	2022
Jessie Turbayne	Council on Aging	Member	2023
Mary Masiello	Council on Aging	Member	2023
Margery Eramo	Council on Aging	Member	2023
Stephanie Ramales	Council on Aging	Member	2024
Bob Murray	Council on Aging	Member	2024
Lou Rizoli	Council on Aging	Member	2024

Dedham Westwood Water Commission

Andrew Kara	Dedham Westwood Water Commission	Member	2022
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James Fox	Dedham Westwood Water Commission	Member	2023
Gary Yessaillian	Dedham Westwood Water Commission	Member	2024

Election Officers

Marilyn Foxx	Election Officers	Election Officer	2022
Susan Scales	Election Officers	Election Officer	2022
Joan O'Brien	Election Officers	Election Officer	2022
Lynne Lawless	Election Officers	Election Officer	2022
Frances MacQueen	Election Officers	Election Officer	2022
Michelle Berluti	Election Officers	Election Officer	2022
William Sebet	Election Officers	Election Officer	2022
Karen McGilly	Election Officers	Election Officer	2022
Ann Neville	Election Officers	Election Officer	2022
Diane Snyder	Election Officers	Election Officer	2022
Paula Scoble	Election Officers	Election Officer	2022
Claudia Duff	Election Officers	Election Officer	2022
Thomas Daly	Election Officers	Election Officer	2022
Jennifer Kinnear	Election Officers	Election Officer	2022
Carole Lefebvre	Election Officers	Election Officer	2022
Margaret Hoyt Rustrian	Election Officers	Election Officer	2022
Wendy Wilhelm	Election Officers	Election Officer	2022
Terry O'Neil	Election Officers	Election Officer	2022
Patrice McGinnis	Election Officers	Election Officer	2022
Kathleen McDonough	Election Officers	Election Officer	2022
Elaine Arpe	Election Officers	Election Officer	2022
Roger Christian	Election Officers	Election Officers	2022
Anne Christian	Election Officers	Election Officers	2022
Joanne Peterson	Election Officers	Election Officers	2022
Jennifer Zoderman	Election Officers	Election Officer	2022
Karen Poreda	Election Officers	Election Officer	2022
Joan Broderick	Election Officers	Election Officers	2022
Barbara Laws	Election Officers	Election Officer	2022
Jane Wiggin	Election Officers	Election Officer	2022
Delores Marmol	Election Officers	Election Officer	2022
Sheryl Bierden	Election Officers	Election Officer	2022
Ernest Greppin	Election Officers	Election Officer	2022

Fair Housing Director

Christopher Coleman	Fair Housing Director	Member	2022
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Historical Commission

Nancy Donahue	Historical Commission	Member	2022
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Margaret Hoyt Rustrian	Historical Commission	Member	2022
Jack Patterson	Historical Commission	Member	2023
Lura Provost	Historical Commission	Member	2023
Eric Alden	Historical Commission	Member	2024

Housing Partnership Fair Housing Committee

Michael McCusker	Housing Partnership Fair Housing Committee	Member	2022
Chris Pfaff	Housing Partnership Fair Housing Committee	Member/Planning Board	2022
Kate Wynne	Housing Partnership Fair Housing Committee	Alternate Member/Planning Board	2022
John M. Hickey	Housing Partnership Fair Housing Committee	Member	2022
Louis Rizoli	Housing Partnership Fair Housing Committee	Member	2022
Abraham Glaser	Housing Partnership Fair Housing Committee	Member	2022
Victoria Makrides	Housing Partnership Fair Housing Committee	Member	2022
Christopher Coleman	Housing Partnership Fair Housing Committee	Ex Officio Member	2022

Lien Process Board

Mark Murphy	Lien Process Board	Member	2022
James Gavin	Lien Process Board	Member	2022
John M. Hickey	Lien Process Board	Member	2022

Local Emergency Planning Committee

John M. Hickey	Local Emergency Planning Committee	Member	2022
Michael Walsh	Local Emergency Planning Committee	Member	2022
Robert R. Gotti	Local Emergency Planning Committee	Member	2022
Donna McClellan	Local Emergency Planning Committee	Member	2022
Kenneth Aries	Local Emergency Planning Committee	Member	2022
Todd Korchin	Local Emergency Planning Committee	Member	2022
Joseph Doyle Jr.	Local Emergency Planning Committee	Member	2022
Jeffrey Silva	Local Emergency Planning Committee	Member	2022
Melinda Garfield	Local Emergency Planning Committee	Member	2022

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Karon Skinner Catrone	Local Emergency Planning Committee	Member	2022
Margaret Sullivan	Local Emergency Planning Committee	Alternate Member	2022
Lina Arena-DeRosa	Local Emergency Planning Committee	Member	2022
Christopher Coleman	Local Emergency Planning Committee	Member	2022
John Deckers	Local Emergency Planning Committee	Member	2022
Brendan Ryan	Local Emergency Planning Committee	Alternate Member	2022
Patrick Ahearn	Local Emergency Planning Committee	Member	2022
Pam Dukeman	Local Emergency Planning Committee	Member	2022
Jared Orsini	Local Emergency Planning Committee	Member	2022
Tish Healey	Local Emergency Planning Committee	Member	2022

MAPC Representative

Steve Olanoff	MAPC Representative	Member	2022
Ellen Rollings	MAPC Representative	Alternate Member	2022

Massachusetts School Building Authority

Michael F. Walsh	Massachusetts School Building Authority	Member	2022
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MBTA Advisory Board

Steve Olanoff	MBTA Advisory Board	Member	2022
Ellen Rollings	MBTA Advisory Board	Alternate Member	2022
Kate Wynne	MBTA Advisory Board	Alternate Member	2022

Municipal Hearings Officer

Christopher Coleman	Municipal Hearings Officer		2022
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MWRA Advisory Board

Robert Rafferty	MWRA Advisory Board	Member	2022
Todd Korchin	MWRA Advisory Board	Member	2022

Norfolk County Advisory Board

Michael Walsh	Norfolk County Advisory Board	Member	2022
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Norfolk County Selectmen's Association

Michael Walsh	Norfolk County Selectmen's Association	Member	2022
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Parking Clerk

Christopher Coleman	Parking Clerk	2022
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Pedestrian and Bicycle Safety Committee

Heather Ford	Pedestrian & Bicycle Safety Committee	Member	2021
Alexander Yale	Pedestrian & Bicycle Safety Committee	Member	2021
Michael Kraft	Pedestrian & Bicycle Safety Committee	Member	2022
Steven Olanoff	Pedestrian & Bicycle Safety Committee	Member	2023
Kathleen Wynne	Pedestrian & Bicycle Safety Committee	Planning Board	2022
Christopher Coleman	Pedestrian & Bicycle Safety Committee	Ex Officio Member	2022
Todd Korchin	Pedestrian & Bicycle Safety Committee	Ex Officio Member	2022
Abigail McCabe	Pedestrian & Bicycle Safety Committee	Ex Officio Member	2022
Christopher Coleman	Pedestrian & Bicycle Safety Committee	Ex Officio Member	2022

Recreation Commission

Joyce Cannon	Recreation Commission	Member	2022
Sheila Moylan	Recreation Commission	Member	2022
Elizabeth Phillips	Recreation Commission	Associate Member	2022
Ann Marie Delaney	Recreation Commission	Member	2023
Mitchell Katzman	Recreation Commission	Member	2024
Paul Tucceri	Recreation Commission	Member	2024
Katie Collins	Recreation Commission	Member	2024

Regional Transportation Advisory Council

Dave Atkins	Regional Transportation Advisory Council	Member	2022
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Registrar of Voters

Dorothy A. Powers	Registrar of Voters	Member	2022
David O'Leary	Registrar of Voters	Member	2022
Margery Eramo	Registrar of Voters	Member	2023
John J. Cummings III	Registrar of Voters	Member	2024

Three River Interlocal Council

David Atkins	Three River Interlocal Council	Member	2022
Chris Pfaff	Three River Interlocal Council	Alternate Member	2022

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Town Perambulator

Stephen Springer	Town Perambulator	Town Perambulator	2022
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Westwood Cultural Council

Margaret Rustrian	Westwood Cultural Council	Member	2022
Joan Murphy	Westwood Cultural Council	Member	2022
Marie Ryan	Westwood Cultural Council	Member	2023
Nancy Donahue	Westwood Cultural Council	Member	2023
Jennifer Ryan	Westwood Cultural Council	Member	2024
Anne Foss Innis	Westwood Cultural Council	Member	2024
Elizabeth Nicosia	Westwood Cultural Council	Member	2024
Jennifer Crummet	Westwood Cultural Council	Member	2024
Tomo Lazovich	Westwood Cultural Council	Member	2024

Westwood Environmental Action Committee

Kate LaCroix	Westwood Environmental Action Committee	Member	2022
Juliana Belding	Westwood Environmental Action Committee	Member	2022
Jennifer Atkins	Westwood Environmental Action Committee	Member	2022
Sue McGowan	Westwood Environmental Action Committee	Member	2022
Claire Galkowski	Westwood Environmental Action Committee	Member	2022
Stephen Harte	Westwood Environmental Action Committee	Member	2023
Brian Bayer	Westwood Environmental Action Committee	Member	2023
Maria Costantini	Westwood Environmental Action Committee	Member	2024
Julie Gervais	Westwood Environmental Action Committee	Member	2024
Robert Gotti	Westwood Environmental Action Committee	Ex Officio Member	2022
Thomas Philbin	Westwood Environmental Action Committee	Ex Officio Member	2022

Youth and Family Services

Christy Harrison	Youth and Family Services	Member	2022
Diana Martucci	Youth and Family Services	Member	2022
Mary-Carol Waters	Youth and Family Services	Member	2022
David Russell	Youth and Family Services	Member	2022
John Loughnane	Youth and Family Services	Member	2022
Brad Pindel	Youth and Family Services	Member	2022
Patricia Tucke	Youth and Family Services	Member	2023

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Janica Midiri	Youth and Family Services	Member	2024
Danielle Sutton	Youth and Family Services	Ex Officio Member	2022
Mary Ellen LaRose	Youth and Family Services	Ex Officio Member	2022
Maeve Hutton	Youth and Family Services	Student Member	2022
Eli Wasserman	Youth and Family Services	Student Member	2022
Brian Cole	Youth and Family Services	Student Member	2022
Melissa DePina	Youth and Family Services	Student Member	2022
Paul Marino	Youth and Family Services	Student Member	2022
Nicole Midiri	Youth and Family Services	Student Member	2023
Julia Ritzenberg	Youth and Family Services	Student Member	2023
Jeremy Stern	Youth and Family Services	Student Member	2023
Daniel Tryder	Youth and Family Services	Student Member	2023

Zoning Board

Michael McCusker	Zoning Board of Appeals	Member	2022
John F. Lally	Zoning Board of Appeals	Member	2023
Linda Walsh	Zoning Board of Appeals	Member	2024
Danielle Button	Zoning Board of Appeals	Associate Member	2022
Keith Flanders	Zoning Board of Appeals	Associate Member	2023
Mark Callahan	Zoning Board of Appeals	Associate Member	2023
Sean Coffey	Zoning Board of Appeals	Associate Member	2024

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Appointed by the Town Administrator

Member	Position	End Date
Alcohol Review Committee		
Nora Loughnane	Member	2022
Patrick J. Ahearn	Member	2022
Karyn Flynn	Member	2022
Christopher Coleman	Member	2022
John Deckers	Member	2022
Jeff Silva	Member	2022
Community Electricity Aggregation Working Group		
Juliana Belding	Member	2022
Maria Costantini	Member	2022
Peter Kane	Member	2022
Jack Wiggin	Member	2022
Thomas Philbin	Member	2022
Comcast License Committee		
Christopher Coleman	Member	2022
Donna McClellan	Member	2022
Melinda Garfield	Member	2022
Hale Conservation Restriction Task Force		
John Hickey	Member	2022
Mitchell Katzman	Member	2022
Marianne LeBlanc Cummings	Member	2022
Joe Previtera	Member	2022
Phil Shapiro	Member	2022
Andy Walker	Member	2022
Jack Wiggin	Member	2022
Christopher Coleman	Member	2022
Pamela Dukeman	Member	2022
Nora Loughnane	Member	2022
John J. Cronin Public Service Award Committee		
Patrick Ahearn	Member	2022
Christopher Coleman	Member	2022
John Cronin	Member	2022
Pam Dukeman	Member	2022
James Galvin	Member	2022
Michael Walsh	Member	2022

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Records Access Officer

Christopher Sheehy	Records Access Officer	2022
Dorothy Powers	Super Records Access Officer	2022
Nora Loughnane	Records Access Officer	2022
Todd Korchin	Records Access Officer	2022
John Deckers	Records Access Officer	2022

Storm Water Management Committee

Christopher Coleman	Member	2022
John Deckers	Member	2022
Joseph Doyle	Member	2022
Todd Korchin	Member	2022
Nora Loughnane	Member	2022
Karon Skinner Catrone	Member	2022
Brendan Ryan	Member	2022

Veteran's Services Director (Ceremonial)

Christopher Coleman	Ceremonial Director	2022
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Veteran's Day/Memorial Day Committee

Christopher Coleman	Member	2022
John Deckers	Member	2022
Patricia Healey	Member	2022
Christopher McKeown	Member	2022
Michelle Miller	Member	2022
Joan Courtney Murray	Member	2022
Jared Orsini	Member	2022
Richard Paster	Member	2022
Dorothy Powers	Member	2022
Brendan Ryan	Member	2022
Joe Vinci	Member	2022

Westwood Emergency Management Agency

Christopher Coleman	Member	2022
John Deckers	Member	2022
Pamela Dukeman	Member	2022
Todd Korchin	Member	2022
Emily Parks	Member	2022
Jeffrey Silva	Member	2022
Michael Walsh	Member	2022

Town Appointments and Staff

Joan Courtney Murray	Affirmative Action Officer	2022
Paul Jolicoeur	Animal Control Officer	2022

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Michael McLean	Assistant Building Inspector	2022
Michael Perkins	Assistant Building Inspector	2022
Kevin Malloy	Assistant Plumbing Inspector	2022
Brendan Ryan	Assistant Public Works Director	2022
Paul Angus	Assistant Wiring Inspector	2022
Joseph Doyle	Building Commissioner	2022
John Deckers	Building Surveyor	2022
Dorothy Powers	Burial Agent	2022
Nora Loughnane	Community and Economic Development Director	2022
Karon Skinner Catrone	Conservation Agent	2022
Paul Sicard	Constable	2022
Michelle Miller	Contract Compliance Officer	2022
Lina Arena-DeRosa	Council on Aging Director	2022
James Gavin	Custodian Tax Title	2022
James McCarthy	Facilities Manager	2022
Pamela Dukeman	Finance Director/Asst. Town Administrator	2022
John Deckers	Forest Warden	2022
Jared Orsini	Hazardous Waste Coordinator	2022
Jared Orsini	Health Director	2022
Joan Courtney Murray	Human Resources Director	2022
Donna McClellan	Information and Technology Director	2022
Jeffrey Silva	Keeper of the Lockup	2022
Brendan Ryan	Keeper of the Pound	2022
Elizabeth McGovern	Library Director	2022
Harold Knight	Plumbing Inspector	2022
Jeffrey Silva	Police Chief	2022
Todd Korchin	Public Works Director	2022
Jared Orsini	Right to Know Inspector	2022
Brendan Ryan	Solid Waste Coordinator	2022
Marie O'Leary	Town Accountant	2022
John Curran	Town Assessor	2022
Abby McCabe	Town Planner	2022
Brendan Ryan	Tree Warden	2022
Danielle Sutton	Youth and Family Services Director	2022

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Other Appointments

Fire Department Officers

Appointed by the Town Administrator

John Deckers	Fire Chief	(vacant)	Assistant Chief
Steven A. Lund	Captain	Colin McCarthy	Captain
Robert V. Valluzzi	Captain	Andrew Mahan	Captain
Christian Pierce	Captain	Luigi Molinaro	Lieutenant
Robert Kilroy	Lieutenant	Gerry Smith	Lieutenant

Superintendent of Schools

Appointed by the School Committee

Emily Parks

Animal Inspectors

Appointed by the State Department of Food and Agriculture

Laura J. Fiske
Carolyn Thorne,
D.V.M
Paul Jolicoeur

Trust Funds

Trustees of the Charles F. Baker Fund

Chairperson, Select Board
Town Clerk
Town Treasurer

Trustees of the Mary Emerson Fund

Town Treasurer

Veterans Emergency Fund

Chairperson, Select Board
Town Treasurer
West Suburban
Veterans District
Director

Bonds on Town Officials

Collector	\$150,000
Assistant Collector	\$40,000
Treasurer	\$300,000
Assistant Treasurer	\$62,500
Deputy Tax Collector	\$20,000
Town Clerk	\$14,000
Assistant Town Clerk	\$14,000

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Governor

Charles D. Baker

Lieutenant Governor

Karyn E. Polito

Secretary of the Commonwealth

William Francis Galvin

Attorney General

Maura Healey

State Treasurer

Deborah B. Goldberg

State Auditor

Suzanne M. Bump

Senators in Congress

Elizabeth Warren

Edward Markey

Representative in Congress

Ninth Congressional District

William R. Keating

State Senator

Norfolk & Suffolk

Michael F. Rush

Representative in General Court

Eleventh Norfolk

Paul McMurtry

Norfolk County Officers

County Commissioners

Joseph P. Shea

Peter H. Collins

Richard R. Staiti

Clerk of the Courts

Walter F. Timilty

County Surveyor / Dept. Head

Joseph McNichols

County Treasurer

Michael G. Bellotti

Registrar of Deeds

William P. O'Donnell

District Attorney

Michael W. Morrissey

Registrar of Probate

John D. Casey

Sheriff

Patrick W. McDermott

TOWN GOVERNMENT

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Select Board/Town Administrator Annual Report

SELECTBOARD

Michael F. Walsh, Select Board Chair

John M. Hickey, Select Board Clerk

Robert R. Gotti, Select Board Third Member



STAFF

Christopher T. Coleman, ICMA-CM, Town Administrator

Pamela Dukeman, Assistant Town Administrator & Finance Director

Patrick Ahearn, Town Counsel

Patricia Healey, Assistant to the Town Administrator

Michelle Miller Peck, Procurement Manager

Desmond O'Leary, Town Service Representative

Ellen Hurley, Support Staff

PURPOSE

The purpose of this annual report is to highlight the efforts, initiatives, and accomplishments from 2021. In May 2021, the Select Board reorganized, and Michael Walsh was elected Chair, John Hickey was elected Clerk, and Robert Gotti, was newly elected and assumed the title of Third Member. In May 2021, Select Board Member Nancy Hyde retired from the Select Board after eighteen years of service on the Board.

The Select Board consists of three individuals elected for staggered three-year terms and is empowered by Massachusetts General Laws, Westwood's Town Charter, and its Bylaws to serve as the Chief Executive Authority on all matters involving Westwood. The Select Board approves a balanced budget, which incorporates decisions on department requests, capital expenditures, and allocation of funds; prepares the warrants for Annual and Special Town Meetings; prepares and approves ballot questions for the town election if there is a general override, debt exemption, and/or capital exclusion requests or some other referendum issue; and meets with engineering consultants to review and coordinate Town projects and with legal counsel to review matters involving collective bargaining, employee relations, litigation, and other legal matters. The Select Board has an open-door policy, hearing requests and complaints of Town residents and businesses and taking appropriate action, and schedules hearings and informational meetings on matters of importance to the community.

Town Administrator

The Town Administrator is the Chief Administrative Officer of the town and is directly responsible to the Select Board. The Town Administrator supervises, directs, and is responsible for the efficient administration of all municipal functions under the administrator's control as may be authorized by the Charter, Town By-law, Town Meeting Vote, or the Select Board vote, including all Department Heads and employees appointed by the Town Administrator or the Select Board, and their respective departments, and shall coordinate activities of all town departments.

An Executive Function Group, which consists of the Assistant Town Administrator/Finance Director, Town Counsel, the Police and Fire Chiefs, the Director of Public Works, the Community and Economic Development Director, the Human Resource Director, the Youth & Family Services Director, the Information Technology Director, the Town Clerk, Assistant to the Town Administrator, and the Town Administrator, continue to meet before Select Board Meetings to discuss, implement and report on the overall plan for municipal administration and prepare issues for Select Board action.

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John J. Cronin Public Service Award

The John J. Cronin Public Service Award, which is named after the former Town Treasurer, is given in honor of John Cronin's long and dedicated service to the Town. Barbara Delisle was awarded the 2021 John J. Cronin Public Service Award at the May 2021 Annual Town Meeting.

Ms. Delisle was first elected to serve on the School Committee in 2001 and served until 2010. She was appointed as Chair in 2004 and 2009. During her tenure on the School Committee, the town completed renovations at Martha Jones Elementary School and Downey Elementary School, as well as the construction of the new High School. Ms. Delisle served as the School Committee representative to the Permanent Building Committee during the construction of the High School.

After she retired from the School Committee, Ms. Delisle was appointed to serve as a member of the Finance and Warrant Commission in 2013 and served until 2020. She was elected Chair in 2020. During her time on the Finance and Warrant Commission, the commission recommended approval to Town Meeting for funding a new Islington Fire Station and Westwood Police Station. In addition, funding was approved for Westwood to participate in the Massachusetts School Building Authority (MSBA) grant program, for the proposed new Elementary School Building Project. As part of the Finance and Warrant Commission Sub-Committee, Ms. Delisle worked collaboratively to review enrollment needs, special education needs, and space and capital concerns.



COVID-19 Pandemic

In early 2021, the pandemic continued to play a significant role in the daily governing of the town. Governor Baker extended certain emergency actions, and all public meetings were held virtually. In January 2021, the Senior Center became a host vaccination site for the town's First Responders and eligible residents ages 75 and older. Town Buildings remained closed for the first few months of 2021, eventually opening back to the public in June 2021. While the buildings were closed to the public, town staff continued to conduct town business as usual.

Spring 2021 Annual Town Meeting

Due to the ongoing pandemic, the 2021 Annual Town Meeting was held on May 3, 2021, outdoors on Flahive Field, for the second year in a row. A total of 22 warrant articles were passed by the town, including 1.4 million dollars in funding to support the costs of design development and related activities for the Hanlon-Deerfield Elementary Schools Building Project. Subsequently, the Elementary Schools Building Project was approved at the Fall 2021 Special Town Meeting and Special Town Election.

A Few 2021 Accomplishments

The town successfully negotiated a 10-year contract renewal and I-net Agreement with Comcast of Massachusetts III, Inc. Comcast agreed to increase the percentage of gross annual revenue to 5.0% and to provide additional capital totaling \$60,000, payable in equal annual payments of \$6,000. The proceeds will be used to outfit Wentworth Hall with audio/visual equipment.

The town negotiated a settlement agreement with National Development, owner of an Amazon Distribution facility located at 732-750 Everett Street, Norwood. The agreement addressed the impact of the Amazon facility on abutting Westwood residents, concerning traffic, lighting, and noise issues.

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A Human Rights Task Force was created by the Town Administrator to review diversity, equity, and inclusion (DEI) within the town. A joint statement between the town and the Select Board was adopted in December 2021, which affirmed their commitment to diversity, equity, and inclusion in all of their policies and practices. Together with the Human Rights Task Force, the Select Board will work to continue to advance DEI efforts in town.

Westwood was accepted into the West Suburban Veterans' Service District, which includes Needham, Wayland, Wellesley, and Weston. The West Suburban Veterans' Service District works independently and by state laws and regulations to administer benefits from the Massachusetts Department of Veterans' Services and the U.S. Veterans Administration to eligible veterans and their dependents.

A Special Town Meeting was held on October 18, 2021, where the town approved the Elementary Schools Building Project, to construct a new elementary school on the Hanlon School site, which would combine the Hanlon and Deerfield Elementary Schools. The total cost of the project was approved for approximately 87 million dollars. An agreement with the Massachusetts School Building Authority (MSBA), will reimburse up to 18 million dollars to the town. The Elementary Schools Building Project is the largest expenditure the town has ever voted on.

A subsequent Special Town Election was held on October 26, 2021, where the town approved the Elementary Schools Building Project on the ballot.

The town was informed by the Census Bureau that Westwood's population increased by 1,648 over the last decade to 16,266 residents, resulting in the town adding a fifth voting precinct.

Finance

Annual Budget

Like any budget, there are always a host of competing needs from limited funds. Westwood has a strong tradition of financing its schools and direct town services to maintain our quality of life. It is also important for the budget to provide 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 Other Post-Employment Benefits (OPEB). The budget must also balance the impact on our residents' tax bills and provide tax relief when able to do so.



The approved budget included significant appropriations to reserve accounts, an increased level of capital funding, and the continuation of the annual appropriation to the (OPEB) and Stabilization Reserve Accounts. The resulting budget and reserve levels significantly contributed to the Town's reaffirmed Standard & Poor's AAA credit rating.

Comprehensive Annual Financial Report

For the 24th year in a row, the Town received a national award for its Comprehensive Annual Financial Report (CAFR).

Annual Audit

The Audit Committee reported that the external auditors had no material findings in the audit of the Town's financial operations and statements.

Town of Westwood - 125th Annual Town Report

Collectors

The Tax Collector's office remains one of the leading collection departments in the Commonwealth with a real estate tax collection rate of 99%. The Treasurer's Office effectively managed the Town's Tax Title accounts.

Assessments

The Assessing Department updated property values as required. Finally, the Board of Assessors and the Select Board approved a tax classification that maintained a relative balance between the commercial and residential tax burdens.

Aid to the Elderly and Infirm

The Town established the Aid to the Elderly and Disabled Fund in 1999. The Fund is used to assist qualifying low-income elderly and disabled residents in Westwood with paying their real estate tax bills. Each year, the Fund, overseen by the Aid to the Elderly Committee, assists qualified seniors and other residents by paying a portion of their annual tax bill. This has helped our most vulnerable residents remain in their homes and the community they love.

For many years, the Town was only allowed to collect donations for the fund. The 2016 Annual Town Meeting proposed a change that was approved by the State to allow Town funds to also be appropriated to the Fund. There are no overhead or administrative costs and all funds are distributed.

In 2021, the Select Board voted to support matching funds of \$55,000 for the Aid to the Elderly and Disabled Fund. The Committee was able to distribute approximately \$95,000, providing 54 recipients with \$1,800 for their real estate tax bills.

Hotel and Meals Tax Funds

The Select Board discussed with the Town Administrator and Assistant Town Administrator/ Finance Director a possible use for the Hotel and Meals Tax Funds received to date. The Town Administrator and Assistant Town Administrator/ Finance Director recommended that these funds be used for capital improvements. The Board continued through its budgeting process and proposed capital projects were presented to the Board beginning in the fall of 2021.

Human Resources

The Human Resources Department is responsible for the recruitment and hiring of all municipal employees. The Town Administrator works with various Department Heads and the Human Resources Director to recruit and hire the best-qualified candidates for open positions in the Town.

Police Department

In 2021, the Police Department was challenged with maintaining the level of service to the community during the ongoing pandemic and was able to serve our community with no reduction in services. Some accomplishments of 2021 included the establishment of a police bicycle patrol unit utilized at Westwood Day, full implementation of hybrid police administrative vehicles, a continuation of the K9 program, and 100% staff participation in advanced mental health training.

Fire Department

In response to the ongoing pandemic, the Fire Department continued to take a proactive approach to employee safety, which included temperature screening and screening questions for the first three months of 2021. The Department worked with the Commonwealth and the Department of Public Health to develop the ability to test for the COVID-19 infection, initially using antibody testing and eventually PCR testing. The Department was able to provide COVID-19 boosters for all of its first responders, in addition to 350 senior residents. A few goals for 2022 include continuing to apply for state and federal grants and looking to hire and train firefighters to fill vacancies within the department.

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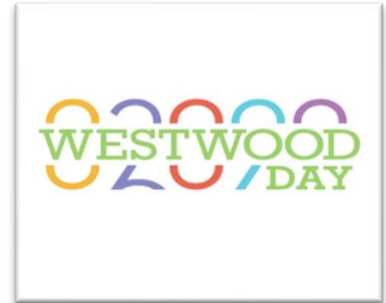
Public Works

Sidewalk improvements were completed along Hartford Street, High Rock Street, and Pond Street, along with intersection improvements on Clapboardtree Street and Winter Street. The intersection improvements included signage enhancements, upgraded ADA (Americans with Disabilities Act) accessibility, and marking improvements.

Culture, Recreation, and Human Services

Recreation Department

Westwood Day 2021 was held on a beautiful September day with approximately 8,000 participants in attendance. Highlights included a roaming railroad, pumpkin decorating, inflatables, Westwood Fire and Westwood Police demonstrations, and several live performances. Westwood Day is managed by the Westwood Recreation Staff with the help of town staff and volunteers.



Community and Economic Development

The town continued the Wentworth Hall Construction Project, which involved the relocation, renovation, and expansion of the former Islington Branch Library. The new Wentworth Hall was completed in the fall of 2021 and will house the Islington Branch Library, the Youth and Family Services Department, and a lower-level Community Space.



The Wentworth Hall official ribbon cutting was held on February 14, 2022, and was well attended by Town staff, the Select Board, Library Trustees, other Boards, Committee Members, and residents.

Goals for the Future

Evaluate and improve the Westwood WIRE, and social media outlets, and continue to improve communications with the Community.

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The town will continue with efforts to enhance the town's affordable housing units, for the town to stay above the ten percent (10%) threshold on the Subsidized Housing Inventory (SHI).

Begin preliminary review of the required decade review of the Town Charter and Bylaws, including consideration of changing some elected officers to be appointed, revising appointing authority, to consider replacing town meeting with a town council format, to name a few possible upgrades.

Continue to monitor and improve IT security, which includes enhancing cyber threat protection, and implementing a cybersecurity training program for all staff. Also, continue security assessment of municipal facilities and implementation of recommended enhancements.



Employee Recognition

The Select Board recognized Donna McClellan, Director of Information Technology for achieving 25 Years of Service to the Town. The Board thanked and honored Ms. McClellan for her dedicated service to the Town.

Remembrance

The Town remembers two special residents who have passed away and left an impact on our community. We offer our sympathies to the families of Harry Aaron Jr. and George Lester III.

Appreciation from Select Board

On behalf of my colleagues on the Select Board, John Hickey, and Robert Gotti, I would like to thank the dedicated Town employees, Town officials, and volunteers who offer their time and expertise to the development and advancements of our community. Because of the continued commitment to public service by Westwood's residents and staff, we continue to live in such a thriving community. Without the selfless dedication of many, none of the above-mentioned accomplishments would have been possible.

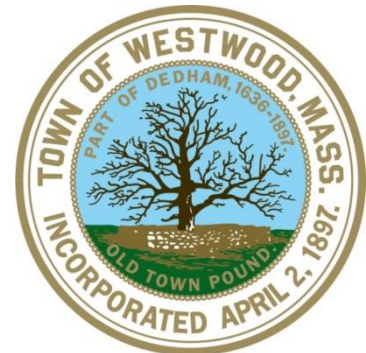
Lastly, I am grateful for the opportunity to have served as the Chair of the Select Board and am grateful to the Town's residents for allowing me the opportunity to continue to serve as a Select Board member.

Special thanks from the Town Administrator

I wish to recognize and especially thank those with whom I served closely this year: Pamela Dukeman, Patrick Ahearn, Patricia Healey, Joan Courtney Murray, Dottie Powers, Ellen Hurley, and Desmond O'Leary among others. Each in his or her way has capably assisted me over this year in carrying out my duties. This has been a challenging year, and I am very proud of all of the town staff for working so hard to make sure that the town government was not interrupted and to provide valuable services to our residents during the 2021 pandemic.

Respectfully submitted,
Michael F. Walsh, Select Board Chair
Christopher T. Coleman, ICMA-CM, Town Administrator

Select Board
Michael F. Walsh, Select Board Chair
John M. Hickey, Select Board Clerk
Robert R. Gotti, Select Board Third Member



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Procurement Department Annual Report

Christopher T. Coleman, Town Administrator & Chief Procurement Officer
Michelle Miller, Procurement Manager & Contract Compliance Officer

Mission

The Procurement Department, now in its fifty-eighth year, operates under the provisions of Chapter 41, Section 103, Massachusetts General Laws, as amended. This statute provides that the Procurement Officer shall purchase all supplies for the Town and every department.

The Procurement Department provides a unified purchasing system that ensures integrity and fairness with centralized responsibility for oversight of solicitations, vendor selection, negotiation, award, contract management, reporting, disposal of surplus property, and emergency logistical support for the benefit of all Town Departments.

Town Department Contracts

Seventy-eight formal contracts were processed.

Category	Department	Number Processed
General Government	Select Board	4
	IT	2
	Library	0
	Town Clerk	1
Public Safety	Police & Fire	13
School	School Board	3
Health	Health Education	1
Human Services	Recreation, COA, Youth & Family	5
Planning & Economic Development	Planning	4
Department of Public Works	Public Works	34
	Engineering	6
	Sewer	2
	Energy	4

Respectfully submitted,
Michelle C. Miller

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Town Counsel Annual Report

Patrick J. Ahearn, Esq., Town Counsel

It has been another busy and challenging year. As the pandemic began to recede the Town began to move toward more normal operations. Some of the temporary measures that were put in place had to be properly extended and continued. All this while continuing to operate and provide services and protect the public, town employees, and the efficient operation of town government.

Over the past 12 months, we have been involved in matters in Norfolk Superior Court, as well as the Attorney General's Office, Norfolk Registry of Deeds, the Office of the Secretary of State, and the Massachusetts School Building Authority. In April Town Buildings began to reopen on an appointment basis only. Most boards and commissions are still meeting remotely while staff develops technologies and guidelines for hybrid meetings. The Annual Town Meeting was held on Monday, May 3rd at Flahive Field. Some 308 registered voters attended and the Town Meeting passed all 22 warrant articles up for consideration.

In August the Select Board at the request of the School Committee called for a Special Town Meeting to be followed by a Special Election to consider a debt exemption of \$84,610,386.00 to build a new Elementary School on part of the existing Hanlon School property and the Shuttleworth Property. On October 18th 1,143 registered voters attended the Special Town meeting outside at Flahive Field and passed the debt exclusion with 873 voting in favor of it and 153 voting against it, the measure easily cleared the required 2/3 majority needed for approval. The measure went to a Special Election on October 26th and the measure passed there with 1,815 voting in favor and 667 voting against the measure.

In November we heard from the Office of the Attorney General that all of the Zoning Articles passed at Annual Town Meeting were approved and became law.

Over the past year, I have provided counsel to the Select Board, the Planning Board, the Zoning Board of Appeals, the School Building Committee, the School Committee, the Finance and Warrant Commission, and various departments and elected officials on a variety of issues.

In closing, I want to thank all the elected officials as well as the outstanding town staff and the various boards with whom I have had the privilege of working over the past 12 months for their support and their professionalism.

Respectfully submitted,
Patrick J. Ahearn, Esq.
Town Counsel

Town of Westwood - 125th Annual Town Report

Personnel Board Annual Report

Joseph A. Emerson, Jr., Chair
Douglas K. Hyde, Vice-Chair

Rachel A. Lipton, Member *Celeste Goldkamp, Member*
Rory P. Laughna, Member

DEPARTMENT MISSION

To maintain fair and equitable Personnel Policies and to establish a system of personnel administration based on merit principles to ensure a uniform, fair and efficient application of Personnel Policies.

Pursuant to the authority granted by Article LXXXIX of the Constitution of the Commonwealth and Massachusetts General Laws, c. 41, §§ 108A & 108C, the Personnel Bylaw was adopted and took effect on July 1, 1987. Appointed by the Town Moderator, the Personnel Board provides checks and balances to all areas of government within its jurisdiction.

Personnel Board Members

The Personnel Board consists of five persons appointed to overlapping three-year terms. The 2021 Board membership includes Joseph A. Emerson, Chair Douglas K. Hyde, Vice-Chair; Members Celeste Goldkamp, Rory P. Laughna, and Rachel A. Lipton. Board members provide extensive experience in the areas of municipal law, labor law, human resources, financial services/risk control, and technology management. Collective tenure for current Board members totals nearly 52 years, which emphasizes the dedication and commitment to service that members have shown to the mission of this Board.

Program/Service Areas

The Personnel Board provides five major programs/services which are implemented through the Human Resources Department:

1. Personnel Policy Administration
2. Benefits Administration, in accordance with Personnel Policies and federal and state regulations
3. Labor Relations
4. Performance Review System and Employee Development
5. Risk Management

Major responsibilities of the Personnel Board include:

- Administering and proposing periodic revisions of the Town's classification and compensation plans, under the General Law
- Evaluating the classification of positions generally and specifically, including requests for reclassification, and causing a review of all positions in the classification plans at appropriate intervals in accordance with personnel practices
- Overseeing the performance review process, and updating and approving job descriptions and compensation plans as appropriate to ensure equity within the Town's Compensation and Classification system and with market comparability
- Advising on the application and management of an effective performance review system
- Monitoring the implementation and practices of the Town's personnel policies for all municipal employees, in consultation with the Town Administrator
- Providing advice and assistance to the Town Administrator and Human Resources Director on any aspect of personnel policies and practices
- Ensuring and administering fair recruiting, interviewing, and hiring practices for Town employees
- Maintaining a centralized personnel data and record-keeping system in accordance with federal and state requirements
- Overseeing compliance with applicable federal, state, and local employment laws.

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2021 Personnel Board Activity Overview

The Year 2021 was like no other due in large part to the ongoing COVID-19 pandemic and its impact on business operations. Throughout this difficult time, the Personnel Board remained accessible to serve as an advisory resource to the Town Administrator and Human Resources Director and to participate in various Town task forces and grievance hearings when representation from the Personnel Board was required or requested.

The Board was asked to meet three times during 2021. The meetings were held remotely via Zoom.

Representative agenda items included:

- Approval of two new job descriptions and revisions to three existing job descriptions.
- Recommendations for placement of new/revised positions on their respective compensation plans, pending Town Administrator approval or union acceptance and ratification of changes
- Approval of FY22 compensation plans, including Administrative, Technical and Professional (ATP); Library ATP; Department of Public Works; Fire; Clerical; Police, Part-time, Seasonal and Other (PTSO) and Recreation PTSO for the calendar year 2022.
- Clarification of the Town's policy for observation of state holidays that fall on Saturdays with respect to Massachusetts guidelines

The Human Resources Department

Overview

Under the policy direction of the Personnel Board and Town Administrator, the Human Resources Department serves to:

- Ensure that the Town's mission and values are embodied in the business practices of its employees
- Promote a work environment that is characterized by fair treatment of staff, open communication, personal accountability, trust, and mutual respect in accordance with the Town of Westwood Personnel Bylaw, policies, and procedures
- Administer employee classification and compensation plans
- Advise department managers, supervisors, and employees on personnel matters
- Maintain compliance with employment and labor laws and labor agreements
- Oversee FMLA, Injured on Duty, Workers' Compensation, and Long-Term Disability applications
- Manage the recruitment process for all Town employees
- Facilitate onboarding for all Town and School employees
- Manage the benefits enrollment and administration for all benefit-eligible Town and School employees and retirees

The Human Resources Director oversees personnel actions of all Town departments and consults with School administration on Workers' Compensation and FMLA matters; provides management and employee training to ensure a safe and discrimination/harassment-free environment; promotes wellness education through awareness programs; conducts Workers' Compensation training, and participates in labor negotiations and contract

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administration. The Human Resources Director is an active member of the Town's COVID Response Steering Committee which remains current on evolving federal, state, and town COVID guidelines and disseminates essential safety protocol information to employees on an ongoing basis. The Human Resources Director serves as the Town's Recruitment Officer in all aspects of the employment process and is a participant in the Massachusetts Diversity, Equity & Inclusion Coalition which is missioned with sharing best practices and strategies for cultivating diverse and inclusive workplaces. The HR Director is also a member of Westwood's Human Rights Task Force to advise Town management on ways to make Westwood a more welcoming and inclusive community.

Personnel Policy Administration

The Personnel Board and Human Resources Director are committed to ensuring a fair recruiting, interviewing, and hiring process for Town employees, and to maintaining a centralized personnel data and record-keeping system in accordance with state and federal requirements. Under the policy direction of the Personnel Board and administrative direction of the Director, the Human Resources Department maintains equity, consistency, and open communication in upholding employment initiatives and policy. The HR Department is committed to providing employees with a stable work environment with equal opportunity for learning and personal growth. The department is accessible to staff and supervisors interpreting policy and responding to employment or benefit questions or concerns.

The Staff

In 2021, the Human Resources Department was staffed by a Human Resources Director, a Benefits Administrator, and two part-time Human Resources Administrators. The HR team services the Human Resources needs of approximately 270 Town employees, 650 School employees, in addition to about 110 seasonal employees, and 400 Retirees and surviving spouses. During year two of the global pandemic, the HR Team demonstrated flexibility and creativity in an extraordinarily challenging time to efficiently carry out its service delivery to meet department goals and address the needs of the Town's most valuable assets, its employees.



Linda Unger, H.R. Administrator; Joan Courtney Murray, H.R. Director;
Jennifer Kinnear, H.R. Administrator; & Kristina LaFrance, Employee Benefits Administrator

Each working in a part-time capacity, the two Human Resources Administrators assist in the overall operations of the Human Resources Office in the following ways:

- Support the Town's recruitment efforts and hiring process, draft and publish job postings, manage the applicant tracking system and communications with applicants; maintain the Human Resources website.
- Facilitate all new and rehired employee onboarding, working in collaboration with School Administration; process resignations, retirements, leaves of absence, workers' compensation, and injured on duty paperwork; issue personnel memos for payroll, performance and status change transactions.
- Maintain employee files and monitor paperwork to ensure legal compliance
- Initiate and track annual employee evaluation process; reach out to department heads and oversee the progress of timely submission.

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- Provide administrative support to the Personnel Board; publicly post meetings, prepare agendas and meeting packets; facilitate remotely held meetings; record, transcribe and post meeting minutes per Open Meeting Law requirements; process notices and necessary documents following meeting decisions; update Personnel Policies as circumstances warrant
- Update and post eight approved compensation plans each fiscal year, or as warranted throughout the year
- Administer benefits to more than 400 Town of Westwood retirees and surviving spouses and dependents; maintain an accurate demographic database for this population
- Research and address retiree benefit questions and concerns; communicate and manage the Annual Open Enrollment process for retirees
- Monitor, reconcile and adjust monthly pension deductions related to health and dental premiums for retirees
- Direct bill and oversee payment process for health, dental, and/or life insurance premiums for retirees or surviving spouses who do not have pension deductions, for employees on leave, and eligible Town officials; process Medicare B reimbursements for eligible retirees
- Monitor monthly invoices from benefit vendors; reconcile monthly GIC bill against additions, deletions, and changes to health and dental insurance plans
- Administer in-house COBRA dental plans for resigned employees who choose to enroll, in accordance with federal law
- Calculate and process employee health insurance partial reimbursements for 60-day gap insurance
- Manage or assist with special projects to comply with federal mandates, including processing 1095C forms in accordance with the ACA regulations, Coordination of Benefits verifications, and external auditor's requests
- Administer all leaves of absence including FMLA/MPLA and COVID-related leaves for eligible Town and School employees
- Coordinate, submit, and track Long-Term Disability applications and Accidental Disability Retirement applications.

Benefits Administration

The Employee Benefits Administrator creates and maintains electronic payroll files for new and existing employees; communicates and administers all benefit plans and benefit-related policies to eligible School and Municipal employees; and while meeting with employees, finds ways to simplify what can be an overwhelming and confusing amount of benefit information to process. Each Personnel Action Form or other notification of change received on behalf of an employee has the potential to create multiple action steps from the HR staff with the goal of maintaining accurate employee files and providing benefit vendors and pension systems with necessary up-to-date information. Specific responsibilities include:



- Manages health, dental and life insurance, LTD and flexible spending offerings and benefit enrollments and changes for more than 750 insured Town and School employees and their dependents; monitor flexible spending accounts to ensure no overages occur to federally-mandated pre-tax spending limits; inform employees of deferred compensation options and enrollment procedures
- Oversee timely completion of all new hire/rehire onboarding documents; enters new employee information into the Millennium database and updates existing records of rehires

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- Calculate and enter all benefit deductions into the Payroll system ensuring that cumulative biweekly deductions taken will cover annual benefit premium costs; update employee records to accurately reflect changes to benefits, employment status, demographics, etc.; ensure the benefit providers and pension systems are notified of updates.
- Create and delivers Annual Enrollment and benefit-related communications to employees; processes enrollments and changes
- Respond to employee benefit inquiries and concerns on a daily basis, often leading to in-depth research and follow-up action on behalf of the employee
- Maintains the Human Resources website; including new hire, retiree, Annual Enrollment, and benefits web pages

The Human Resources Department oversees compliance with Massachusetts Health Care Reform MGL Ch. 32B and the Affordable Care Act requirements, and all other applicable local, state and federal regulations governing benefits administration. The HR Department strives to stay current on all health care issues, with an urgent and directed focus continuing throughout 2021 on COVID-related mandates and protocols, particularly those affecting employees and retirees, as well as COBRA and HIPAA requirements.

2021 Human Resources Department Accomplishments

COVID-19 Related Activities:

- Together with Town management and members of the Town's COVID Response Steering Committee, remained current in understanding and implementing federal, state, and town guidelines and protocols as they pertain to the safety of employees during the COVID pandemic.
- Maintained at-work COVID protocols and monitored and modified, when necessary, the process to remotely conduct business, rotating on-site and work-at-home schedules. Continued to offer a high level of service to constituents during this unprecedented and challenging time.
- Provided support and guidance to employees regarding compliance with safety procedures during the pandemic; oversaw the process for emergency paid FMLA and sick leave, per the Families First Coronavirus Relief Act (FFCRA).
- Worked with the Fire Department and Health Department to schedule first and second doses of COVID vaccines for Public Safety personnel, DPW employees and other eligible employees, as well as some community members.
- Co-developed a multi-step strategy to safely re-open Town buildings to the public while ensuring seamless service delivery and safety for our employees. Upheld mask mandates and maintained health self-check-in process. Met multiple times with Library Trustees and Town Department Heads to advise and provide guidance on state restrictions to re-opening public spaces and guidelines for expanding services to patrons.
- Reactivated payroll records, benefit and pension enrollments and payroll deductions for returning School Department employees who were on COVID-related leaves of absence or experienced a layoff during the academic year 2020-2021; in June 2021 processed paperwork and contacted appropriate agencies to phase out substitute employees hired to fill these vacancies.
- Participated in continuous debriefing sessions regarding process review and shutdown protocols as the pandemic persisted and statewide positivity rates increased. Kept informed of government mandates

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and legislation as it related to employees' safety, work options, and rights.

Collective Bargaining:

- Held multiple bargaining sessions with the Westwood Permanent Firefighters Association, Local 1994, IAFF, and the United Food and Commercial Workers (UFCW), Local 1445 (DPW) with the goal of attaining mutually agreeable terms in contract extensions. At the conclusion of 2021, discussions were still underway with the Westwood Permanent Firefighters Assn. However, a verbal agreement was reached with members of the UFCW and a one-year contract for FY22 was close to being ratified. The contract included a 1.5% Cost of Living Adjustment (COLA).
- Conducted collective bargaining sessions throughout 2021 with the Westwood Police Superior Officers Association. Acceptable terms were finalized in October and a one-year agreement was ratified that included a 1.5% COLA and contract language changes to make the Police Superior Officers Association contract consistent with the Westwood Police Association contract.
- Participated in collective bargaining sessions with the Westwood Police Association Mass Coalition of Police AFL-CIO, Local 174 via remote participation with the goal of attaining fair and equitable agreements on wages and fringe benefits. In June 2021 a one-year Memorandum of Agreement was signed for FY21 to include a 2% COLA, and in December, a settlement was reached and the CBA for FY22 was ratified. The terms included a 1.5% COLA and a change in the way detail rates are calculated.
- Continued the process to integrate Fire, Police, SEIU, and DPW Collective Bargaining Agreements. The multi-step process includes incorporating the terms of each sequential Memorandum of Agreement into the most recent integrated contract; reviewing the interim updated integration and obtaining sign-off by respective union representatives and management, and repeating the cycle until the contracts are fully integrated up to the most recent contract extensions.

Benefits:

- Throughout the year, the HR Office maintained consistent business operations during Year 2 of a global pandemic with regard to benefits administration. More than 220 GIC health insurance enrollments, terminations, and other changes were processed. Delta Dental activity included handling nearly 80 forms related to enrollments, terminations, and demographic account changes. Boston Mutual Life Insurance enrollments for basic and voluntary coverage numbered 110; and Long-Term Disability enrollments reached 46. Over 200 Flexible Spending enrollments were processed for employees, in addition to 60 account adjustments made after changes to IRS regulations allowed an increase in rollover limits as a result of curtailed services brought about by the pandemic.
- Adapted effective strategies to communicate essential information to employees and retirees relative to the benefit Annual Enrollment period made necessary by restrictions on face-to-face meetings. Participated in remote GIC listening sessions to review health plans and anticipated changes for the new fiscal year.
- Made benefit enrollment/change forms accessible in paper format and electronically providing convenience to employees and retirees in making benefit elections with a July 1st effective date. Counseled many employees and retirees on their benefit options via email and/or telephone; processed 43 health and 30 dental insurance enrollments/changes and more than 200 flexible spending enrollments at the close of the Annual Enrollment period.

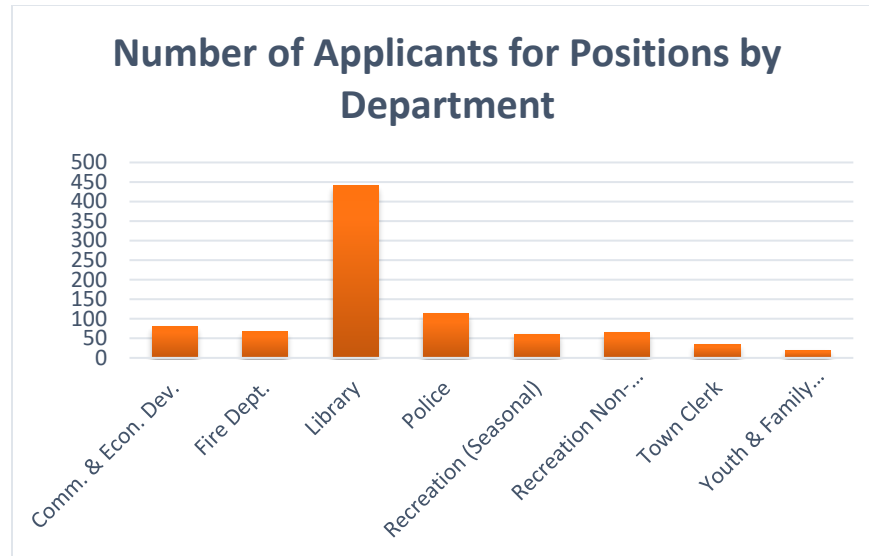
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- Worked with the Accounting Department to implement a “dental holiday” offered by Delta Dental acknowledging members’ limited use of plan benefits during the pandemic. Employees enrolled in the dental benefit were provided with a premium-free month.
- Monitored 431 active employees’ health insurance enrollments, 267 retiree and spouse/survivor health plan enrollments, and 91 retiree GIC dental plan enrollments throughout the year. Reconciled GIC detailed monthly billings and verified 60 retiree GIC enrollments/changes over the course of the year.
- Calculated, applied and continually monitored all payroll deductions for new and adjusted benefit enrollments to ensure accurate amounts were collected to meet fiscal year-end goals. Conducted scheduled reviews of balances in flexible spending accounts to keep employees aware of account status and to adhere to government restrictions on pre-tax spending limits. Assisted in implementing a dental monthly premium rebate authorized by Delta Dental for enrollees unable to utilize dental services during COVID.
- Managed new hire employment forms for approximately 140 School hires and 45 Town hires (not including 35 seasonal new hires and approximately 60 returning staff); created Payroll records for each to include demographic information, mandatory deductions, and biweekly insurance deductions for benefit-eligible new hires.
- Off-boarded about 138 School employees and 30 Town employees, contacting respective benefits providers and pension systems to make them aware of a change in status and termination of benefits. Calculated any pre-payment of benefit premiums and processed refunds for the same.
- Communicated information about the Health Mitigation Fund to employees and non-Medicare retirees. The Fund, which exists to help alleviate excessive out-of-pocket health care costs, paid out close to \$16,000 in FY20.

Hiring:

- Recruited for and filled 38 permanent and seasonal positions within the Town to cover vacancies created by 10 retirements, 30 resignations, and 13 promotions. Assisted with the onboarding of seasonal staff to for the Recreation Department summer camps. In total, about 900 applicants logged on to the applicant tracking system to submit resumes for available positions. Each resume was reviewed and the most qualified candidates were selected to move through the hiring process.
- Created electronic files for approximately 165 permanent, substitute, temporary, and seasonal employees for the Town and the School Department, to include accurately entering demographic information, mandatory payroll deductions, and calculations for benefit premium deductions. Verified current data for approximately 60 employees who required activated files for payroll, in addition to ongoing electronic maintenance of existing employees’ information.
- Participated in implementation training sessions with applicant tracking vendor to maximize the advanced capabilities offered in updated hiring and onboarding modules.
- Assisted with coordination of multi-step Firefighter interview process. After a comprehensive and competitive process, three firefighters were hired. Assisted with the administration of the promotional process in Westwood Fire Department.

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- Teamed with a committee whose mission is to expand recruiting methods and forums to ensure the Town is attracting a more diverse workforce. Participated in diversity meetings to discuss ways to enhance the Town's image as an inclusive and welcoming place for both residents and employees.

Other HR Administrative Functions:

- Administered COBRA Continuation Coverage in accordance with federal regulations sending 43 notices, and processing 8 enrollments, followed by the monthly collection and recording of premiums. In May 2021, The American Rescue Plan Act of 2021 (ARPA) required a COBRA extended election period which necessitated contacting 11 prior employees about the premium assistance that was now available to them. One enrollment was processed from that outreach.
- Met all requirements for completing the federally-mandated Affordable Care Act reporting, which required collaboration among our payroll processing vendor and several internal departments. Maintained data for all benefit-eligible Town and School employees (approximately 850 individuals) who had either enrolled in or waived the Town's GIC health plans. Mailed 2020 Forms 1095C within appropriate timeframe and ensured timely filing of the Town's Form 1094Cs.
- Completed and filed 5 Long-Term Disability Claim applications (versus 4 in 2020 and only 1 in 2019). LTD provides 60% salary continuation if an employee is unable to work due to a medical diagnosis for longer than 90 days. The LTD claim kit requires compiling payroll data, medical documentation, and job specific information in coordination with the employee and their supervisor.
- Monitored Massachusetts Teachers' Retirement System and Norfolk County Retirement System to verify that health, dental and life insurance premium deductions from pension checks were accurate; administered direct billing accounts where necessary. Contacted all Town and School retirees about the option to change/enroll in health and dental benefits during Annual Enrollment.
- Administered 52 Leaves of Absence for School employees, both FMLA leaves and approved unpaid leaves. These leaves were outside of those required due to COVID which School Administration tracked and managed internally. Administered 4 FMLA leaves for Town employees, and 7 Injured on Duty leaves,

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none of which was related to the pandemic. Ensured that federal and municipal guidelines were met and that the employees received and were billed accurately for the costs of health, dental and life insurance benefits during their leaves, if applicable. Tracking of leaves is necessary to ensure that those that are enrolled in Long-Term Disability insurance have a claim filed if their leave meets the “elimination period” of 90 days.

- Counseled 11 School employees and 10 Town employees on processes and benefit eligibility when transitioning from active employment to retirement. Processed changes and pension deductions to reflect retiree benefit elections.
- Managed fiscal year-end annual employee performance evaluation process for ATP, Library and SEIU employees. Subsequently, prepared and submitted salary adjustments for employees in all departments in accordance with approved compensation plans and terms within specific Collective Bargaining Agreements.
- Responded within a strict timeline to multiple, detailed FOIA requests for public information. Responded to salary surveys from neighboring towns and the MMHR Benchmark Survey; compiled salary data received from requests made to comparable communities.
- Remotely participated in several Massachusetts Municipal Association and MMHR conferences, events and webinars, including webinars offered by benefit vendor. Some topics addressed include: Changes to Flexible Spending Account requirements; Vaccines/RTW; 111F webinar; Labor Relations; and OSHA. Unemployment and Furloughs; Department of Unemployment Assistance Unemployment Insurance Fraud; and other seminars/webinars focused on HR issues.
- The Group Insurance Commission, administrators of our health insurance, launched a self-serve Member Benefits Portal in November 2021. The Human Resources team underwent training and is continuing the implementation of this in our on-boarding processes, as well as encouraging employees enrolled in coverage to utilize this tool to better inform their health insurance utilization.
- Bi-annual mandatory reporting to the US Equal Employment Opportunity Commission (EEOC) occurred in October 2021. The 2021 EEO-4 Report required identifying and reporting on all Town employees their demographic workforce data including race/ethnicity, sex, job function and salary band.
- The Human Resources Department is a key partner with the Finance Team in compiling precise data on employee and retiree benefits which supports multiple budgeting projects and Other Post-Employment Benefit (OPEB) forecasting.
- Fraudulent Unemployment claims were rampant in 2020 and continued into 2021. Each claim required research of authenticity and then further action if found fraudulent, including notifying employees of their stolen identity and how to report to the local police, state, and federal government. Continual monitoring of claims throughout the year was required as was coordination with School Administration.

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Labor Relations

The Human Resources Director is the Personnel Board's designee in contract negotiations, as well as the liaison to Labor Counsel and Union Representatives. In 2021, one-year Collective Bargaining Agreements were ratified for the United Food and Commercial Workers Union (DPW), as well as Westwood Police Superiors through the end of FY22. The Westwood Police Association settled two one-year agreements for FY21 and FY22. Negotiations with the Westwood Firefighters Association continued throughout 2021 with the goal of reaching mutually agreeable terms and settling multi-year agreements. At the end of 2021, discussions were ongoing with Fire, SEIU and Traffic Supervisors to extend their respective Collective Bargaining Agreements.

Organizational and Employee Development

The Human Resources Department focuses on training, development and implementation of programs to promote individual success and increase the overall growth of the organization while facilitating improved productivity and employee relations. The Tuition Assistance Program remained in place for ATP, Library and SEIU employees who chose to enroll in academic classes pertinent to their field of work and/or provided growth potential. Several employees applied for and received this benefit.

The HR Department remains committed to promoting employee well-being and seeks program offerings that are of interest to employees and promote a healthy lifestyle. Of particular interest during Year 2 of the pandemic were two webinars dedicated to "COVID Stress", one offered by MIAA and another was an interactive workshop for employees.

Members of the HR team subscribed to Webinars relevant to HR topics and participated in GIC trainings.

Risk Management

The Personnel Board recognizes the importance of safety and training as a risk management tool. The Human Resources Department is responsible for distributing policies and training in Employee Safety; Anti-Harassment and Discrimination Prevention, and Workers' Compensation.

At right, HR Director Joan Courtney Murray conducts training for Summer Recreation staff.



The HR Director participates in the MIAA Safety Committee, a quarterly meeting to discuss safety issues, review compliance, and ensure risk management best practices.

The Town utilizes the Criminal Offender Record Investigation (CORI) and Sex Offender Record Investigation (SORI), when appropriate, and conducts pre-employment background checks on candidates who receive offers of employment. Norwood Urgent Care and Davis Occupational Health, the Town's Occupational Health providers, perform pre-employment physicals, including drug screening, medical evaluations, and fitness for duty evaluations for most positions.

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*THE HR TEAM ENDS YEAR 2021 WITH A POSITIVE OUTLOOK
FOR THE YEAR AHEAD!*

Respectfully submitted,
Jane Courtney Murray, Human Resources Director

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Affirmative Action Annual Report

Joan Courtney Murray, Affirmative Action Officer

Affirmative Action

The Town of Westwood is committed to providing equal opportunity to all in the areas of housing, employment, and business enterprise. Minority and women-owned businesses are notified two weeks in advance of all Town bids. Design or construction contracts for capital facility projects under the control of the Division of Capital Asset Management and Maintenance (DCAMM) require minority business enterprise (MBE) and women business enterprise (WBE) participation goals.

Joan Courtney Murray, Affirmative Action Officer

Christopher Coleman, Fair Housing Director

Michelle Miller, Contract Compliance Officer

Equal Employment

The Town of Westwood is committed to fair and equitable employment practices and fosters an environment where individuality is encouraged and respected. The Town strives to attract and retain a diverse workforce. In 2021, the Town continued to use an outside vendor's Applicant Tracking System to advertise to a geographically wider-ranging applicant pool and process applications for open positions. This allows the Town to expand its recruitment strategy to encourage a broader and more diverse candidate pool. The Human Resources Director also participated in a coalition of Municipal Directors of Diversity & Inclusion, as well as Westwood's Human Rights Task Force, two groups whose mission is to advance the work of diversity and inclusion in our communities.

Respectfully submitted,

Joan Courtney Murray, Affirmative Action Officer

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The Group Insurance Commission (GIC) Health Insurance Annual Report

Health insurance through the Group Insurance Commission in 2021 continued to result in premium savings for the Town and its employees. As it has done since we joined the GIC in July of 2015, the Town has used its health care savings to fund Other Post-Employment Benefits (OPEB), which is the Town's cost for providing health insurance coverage to its retirees now and in the future.

While GIC health insurance premiums have provided cost savings for employees, the GIC plan designs, which include deductibles, co-pays, and tier pricing, have increased out-of-pocket costs for many employees. Even with these extra expenses, most employees are realizing cost savings through the GIC. For those who are not, the Town continues to provide financial relief through its Health Mitigation Fund. This year, the fund disbursed over \$22,000 to employees and non-Medicare retirees who had experienced extraordinarily high out-of-pocket costs in FY21.

Respectfully submitted,
Joan Courtney Murray, Human Resources Director

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Healthcare Review Committee Annual Report

HEALTH CARE REVIEW COMMITTEE

The Health Care Review Committee is a collaborative working group comprised of representatives from all Town and School union groups, as well as members of Town and School management. The group was originally appointed by the Select Board in 2008 to review the Town's options for purchasing affordable healthcare for all employees and retirees. The committee meets periodically throughout the year to discuss issues related to the Town's health insurance offerings, to share employee feedback, and to disseminate information back to employee groups.

Each year, the Health Care Review Committee oversees the implementation of a Health Mitigation Fund, which was established by the Select Board when the Town joined the Group Insurance Commission for its health insurance coverage. This fund has provided financial assistance to GIC-insured employees and non-Medicare retirees who experience extraordinarily high out-of-pocket costs in a given fiscal year. For FY21, the fund paid out approximately \$22,400 to 25 employees and retirees.

Respectfully submitted,
Joan Courtney Murray, Human Resources Director

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Finance and Warrant Commission

Peter Lentz, Chair
George Laham
Lauren Fitzpatrick
Caitlyn Jurczak
George Laham
Kate Wynne

George Hertz, Vice Chair
Angeila Hughes
Craig Foscaldo
Thomas Kilgarriff
Christopher Poreda
Administrator - Jane O'Donnell

William Bruce
James Ferraro
Peter Ittig
Dianne McCarthy
Michael Powers

Mission

The Finance and Warrant Commission (FinCom) consists of fifteen voters, appointed by the Town Moderator subject to the provisions of the Town Charter. Five members are appointed annually, following the business session of the annual town meeting, and serve three-year terms until their successors have been appointed. The position of a member of the Finance and Warrant Commission shall be vacated whenever a member is certified by the Registrants of Voters as a candidate for elected office in the Town. The mission of FinCom objectively is to study all financial and other matters of the Town, especially Warrant Articles before Town meetings, in the Fall and Annually, as appropriate. The FinCom advises all officers of the Town as to expenditures and recommendations for appropriations and warrant articles to be made by them.

Goals and Responsibilities

FinCom is charged with reviewing all the financial matters and warrant offerings of the Town. It will report the Commission's recommendations and provide supporting information for Town Meeting approval to residents prior to Town Meeting. All officers of the Town shall furnish the FinCom with all facts, figures, and all other information pertaining to their several departments. FinCom shall consult and advise Town officials on short and long-term decisions which enable the Town to provide necessary services within financial and warrant articles constraints. They will advise Town officers as to expenditures and recommendations of appropriations, establishing priorities for spending Town funds efficiently and effectively.

Program/Service Areas

The Westwood Finance and Warrant Commission provides three major programs/services to the Town: (1) Finance and Warrant Commission Annual Report Warrant and Recommendations for Town Meeting, (2) Public Hearings, (3) Review and Evaluation of Town Budgets through FinCom Sub-Committees Reports.

Prior Year Accomplishments:

- Successful completion, including voting all recommendations for Town Meeting Warrant Articles at March 29, 2021, Final Public Hearing via Zoom Webinar. Also completed all Fall 2021 FinCom Monthly Meetings via Zoom Webinar as well, most importantly, the FinCom Public Hearing leading up to Special Town Meeting, Monday, October 18, 2021.
- Completed Finance and Warrant Commission 2021 Annual Report Warrant and Recommendations for Annual Town Meeting, distributed to all residents well in advance of obligated time-line before 2021 Annual Town Meeting and Special Town Meeting Recommendations Report as well in October 2021.
- Updated FinCom website to keep the community abreast of FinCom events by publishing board members list, leadership assignments, sub-committees, information, public meeting notices, hearing dates, times, and locations.
- Successful review of department budgets, focusing on "controllable" expenses that produce savings without reducing the level of service provided.
- Continued improvement of the Annual Report to residents by providing information in a clear, concise, and user-friendly manner.
- Independent, successful completion of all duties and responsibilities of Administrator, including new & seasoned member training in preparation for all phases leading up to Annual Town Meeting.
- Established successful relationship with Chair and members to provide an understanding of their role

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and support them as needed to accomplish their goals, most importantly as the FinCom Liaison to Town Administration and Residents.

FY 2022 Service Plan

- Continue to educate new and existing FinCom members concerning their specific roles and responsibilities, particularly, regarding Town services and programs. Take advantage of prior training sessions and informational meetings like the annual Town Financial Review to members from the Director of Finance to educate new members by using Westwood Media Center's video archive library and encouraging members to do some self-education and/or take a refresher at a time that is most convenient for them. This will continue to establish an understanding by members early on in their tenure on the Commission. This is necessary to be able to evaluate how well programs are functioning, both efficiently and effectively. The measurement of this goal will be intelligent and realistic recommendations by members concerning their recommendations based on their roles, knowledge of department budgets, responsibilities for sub-committees, and article write-ups. Also, continue streamlining the Sub-Committee process and reporting is key for success during budget review.
- Continue to improve communication between members and town departments by:
 1. Utilizing the Liaison role so members can bring back pertinent information to the full Commission
 2. Continue to utilize Sub-Committees to understand and review budgets, thus providing ample opportunity for clear and accurate information to the full Commission.
- Create a greater understanding of the role of FinCom within the community by utilizing local media, social media, community announcements and the Town website to publicize meeting dates and information, and to introduce members with the goal of soliciting more community attendance and involvement in the FinCom process.
- Continue to encourage community involvement in attending FinCom meetings and public hearings to involve all interested parties in evaluating all Warrant Articles before the Commission and giving feedback to members before making recommendations.
- Creation of social media pages to better support resident understanding and fuller participation and utilizing the opportunity to funnel more timely, accurate information into the community.
- Continue to standardize, modernize, and streamline the creation and publication of the Fall and Annual Reports, working with stakeholders to create a consistent format and enhanced technological product with more user-friendly options. The goal measurement will be to create more product satisfaction with all users; especially within the Westwood Community.

Respectfully submitted,
Jane O'Donnell, Administrator

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Town Accountant Annual Report

Marie O'Leary, Town Accountant

Staff

Imelda Cabey, Staff Accountant

Christine Regan, Staff Accountant

Amanda Drainville, Staff Accountant, part-time

Lee Ann Coté, Staff Accountant, part-time



Accounting Department

Lee Ann Coté, Christine Regan, Marie O'Leary, Amanda Drainville & Imelda Cabey

MISSION

To maintain and ensure the integrity of the Town's financial records and accounting systems efficiently, and to maximize financial operations to enhance the overall financial health of the Town. To ensure all financial and accounting data are fairly stated and represented and all statements and schedules conform with current accounting standards.

Legal Requirements

Chapter 41, sections 48-61, Officers and Employees; Auditor/Accountant; Chapter 44, inclusive, Municipal Finance, Massachusetts General Laws.

Goals & Responsibilities

- Maintain a complete set of organized accounting records in accordance with generally accepted accounting principles and conformity with the classifications prescribed by the Director of Accounts, Department of Revenue.
- Provide timely and accurate financial information and ensure the integrity of the financial data by instituting proper internal controls.
- Collaborate with the financial management team to ensure financial policies and objectives adopted by the Town are enforced.
- Prepare an annual Schedule A report required by the Department of Revenue, to be published as a town document, providing a statement of all receipts and expenditures of the Town for a fiscal year period.
- Prepare and submit a year-end balance sheet to the Department of Revenue necessary for free cash certification.
- Review all bills, drafts, and payrolls for accuracy, and authorize the processing of weekly warrants upon the treasury for payment.
- Provide financial assistance in the preparation of the Tax Recap necessary for tax rate certification.

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- Provide financial assistance and guidance to all departments, and policy boards as needed.
- Engage and schedule a professional, independent auditing firm for the annual audit.
- Provide timely accounting and financial data in a format that is prescribed by Generally Accepted Accounting Principles and the government Auditing Standards Board.
- Provide local, state and federal governments and agencies with timely, audited financial statements.

Program/Service Areas

The Westwood Accounting department provides (5) five major programs/services:

1. Financial Record Keeping, Analysis, and Reporting
2. Payroll
3. Accounts Payable
4. Municipal Liability Insurance/Risk Management
5. Audit

Financial Record Keeping, Analysis, and Reporting

- Maintenance of integrated general ledger system for all town funds and departments.
- Closing of financial records, preparation of annual, financial statements and schedules.
- Maintenance of fixed asset inventory.
- Engage independent auditors on annual financial audit as well as the annual audit of Federal grant funds as required by the Single Audit Act of 1984.

Payroll

- Process biweekly payroll for all Town and School employees including contractual obligations as required.
- Review direct deposit changes for accuracy and process in accordance with authorization on file.
- Process all ACH-related transactions to third parties for various deductions.
- Assist with ongoing access and enhancements to Employee Forward, the online self-service payroll system.
- Maintain and remit all withholdings and deductions on a timely basis.
- Coordinate timely access of W-2s to all employees.

Accounts Payable

- Process invoices for goods and services purchased by all departments.
- Ensure all vendor payments are in accordance with Bylaws issued by Town Meeting and MA General Laws.
- Ensure that the requirements of Chapter 30B are compliant
- Monitor capital projects and authorize payment in accordance with appropriate approval and signed contracts on file.
- Monitor and update fixed asset activity.
- Process 1099s at calendar year-end.

Municipal Liability Insurance

- Maintain all municipal insurance policies, review and update policies to ensure accuracy and evidence of coverage.
- Submit all claims to the insurance carrier for processing and track status accordingly.
- Ensure all Town owned vehicles are properly titled, registered and insured.
- Ensure all insured property corresponds to the Town's fixed asset listing.
- Participate in the Safety committee meetings to review claims and seek advisement on insurance-related issues.
- Assist with the implementation of the MIIA Rewards Program.

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Audit

- Compile financial and accounting data into statements and schedules as prescribed by the Bureau of Accounts, G.A.A.P. and G.A.S.B.
- Provide the Town with audited financial statements and schedules including the annual audit of Federal grants required by the Single Audit Act of 1984.
- Work in collaboration with the Town's Audit Committee increasing engagement efficiency.

Accomplishments

The Town of Westwood has been recognized by the National Government Finance Officers Association (GFOA) awarding the Town the Certificate of Excellence in Financial Reporting for the FY2020 Annual Comprehensive Financial Report (ACFR). This was the Town's 24th consecutive national award, placing the Town in the top tier of Massachusetts communities in the category of financial excellence. The Town also maintained an unqualified audit opinion for the FY2021 audit and assisted the auditors with the annual audit of financial grants. The Town has maintained a AAA bond rating which is a strong reflection of the financial condition and management of the Town. This was an especially challenging year operating in a Covid-19 environment and the Town conducted business as usual in unusual times. There was little impact on revenue as a result of Covid-19. Real estate collections remained strong and meals and hotel taxes are earmarked into a special purpose stabilization account to be used only for capital items with Town Meeting approval. The Town utilized both FEMA and State Cares Act funding which enabled a smooth year-end close out with no major financial implications. Collaborative efforts within the financial department continued without interruption resulting in successful timely financial reporting in a very difficult year.

Specific Accomplishments

- Assisted the independent auditors on the annual financial and compliance audit and maintained the Town's unqualified audit opinion for the FY21 audit.
- Assisted the independent auditors on the annual audit of Federal grant funds.
- Recognized as a member of the Finance team and awarded the National GFOA Certificate of Excellence in Financial Reporting for the FY20 ACFR.
- Assisted the Finance team with the preparation of the FY21 ACFR.
- Assisted with the tracking of FEMA and Coronavirus Aid, Relief, and Economic Security (CARES) activity.
- Assisted with ongoing enhancements of Employee Forward, the self-service online payroll system including expanded access to W2's.
- Prepared and submitted the Schedule A annual report to the DOR and a final FY21 balance sheet required for the timely certification of the Town's available free cash.
- Maintained the formal tracking and distribution of financial data related to capital projects including University Station, Wentworth Hall, and the Hanlon school construction project.
- Assisted the employee safety committee with addressing and promoting safety issues.
- Successfully processed in-house vendor 1099s, and coordinated timely access of W2s to all employees.
- Participated in the MIIA Rewards Program which resulted in premium savings.

FY2022 SERVICE PLAN

The Accounting Department is committed in FY2022 to maintaining the integrity of the Town's financial records and accounting systems. The department will assist the finance team with the timely submission of the FY22 ACFR as well as monitor the implementation of the financial policies approved by the Town. The department will continue to assist with the annual audit of Federal grants and collaborative efforts will continue to ensure continued expansion of financial reporting and financial integrity including the oversight of the American Rescue Plan Act (ARPA) funding.

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Specific Goals

- Maintain the Town's unqualified audit opinion for the FY2022 audit.
- Assist with the successful submission of the FY22 ACFR.
- Assist the independent auditors with the annual audit of Federal grant funds.
- Assist the Finance team with maintaining the Town's high credit rating.
- Assist with OPEB review to ensure regulatory compliance.
- Assist with the review and continued implementation of new financial applications.
- Participate in the MIIA Rewards Insurance Program.

See Appendix A for the Town financial statements for the year ended June 30, 2021.

Respectfully submitted,
Marie O'Leary, Town Accountant

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Town Treasurer Annual Report

Jim Gavin, Town Treasurer

Kathy Foley, Assistant Town Treasurer

Lee Ann Coté, Staff Accountant, P.T.



In compliance with the provisions of Chapter 41, Section 35 of the Massachusetts General Laws, the Treasurer is pleased to submit this annual statement of the total cash receipts and disbursements for the fiscal year ended June 30, 2021. In addition, a summary of the highlights of the activities and accomplishments for the year is included. Details of cash transactions and debt activity are contained in the annual report of our independent auditor, Powers and Sullivan.

MISSION

The Treasurer is responsible for the management and safeguarding of all Town and School funds, the issuance and administration of all debt and the proper disbursement of all funds. In summary, the aggregate receipts and disbursements for the fiscal year that began on July 1, 2020 and ended on June 30, 2021 are as follows:

CASH AND INVESTMENTS

General Fund	\$36,551,552
Trust Fund	\$18,390,718
Agency Funds	\$7,399
Student Activities and Scholarship Funds	\$492,360
Balance 06/30/2020	\$55,442,029
General Fund	\$41,102,563
Trust Fund	\$23,936,696
Agency Funds	\$19,406
Student Activities and Scholarship Funds	\$478,445
Balance 06/30/2021	\$65,537,110

CASH MANAGEMENT

- The Town maintains safety of principal and liquidity to meet our disbursement requirements while derivatives and similar high-risk investments are specifically avoided.
- The total investment income earned for the General Fund in FY2021 was \$69,575. The average interest rate on general fund deposits was 0.14%. These rates reflect the low-interest rate environment. The total investment income earned on trust fund accounts in FY2021 was \$1,417,554. Most of that income was generated by a record return of 29.5% on OPEB funds invested with the State's PRIT program. The average rate of return on other trust accounts was 0.55%.

ACCOMPLISHMENTS

- Maintained Standard & Poor's AAA rating and Moody's Aa1 rating.
- Received an unqualified audit opinion from the independent auditing firm of Powers and Sullivan for FY2021.
- Received notice of the award for the Town's 2020 Comprehensive Annual Financial Report (CAFR) from The Government Finance Officers Association.
- Continued to process claims for unclaimed vendor checks in accordance with MGL 200A.

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- Implemented electronic payments for Fire Department fees.
- Continued to maintain records of the town and school receipts and disbursements, investment accounts, trust fund accounts, employee's payroll/retirement deductions, agency fund accounts, student activity bank accounts and the high school scholarship funds.
- Issued a \$4,450,000 one-year BAN on 4/8/2021. Rolled \$950,000 for the elementary school feasibility study from the BAN issued 6/2/2020, and added \$3,500,000 for the road improvement borrowing authorized at 2020 Town Meeting.
- Issued a 30-year \$10,450,000 G.O.B on 4/8/2021 to Fidelity Capital Markets at the interest rate of 1.15%. This issue is for the Islington redevelopment project and road improvements, as well as the refunding of the Middle School bond issued in 2009 and the Library project bond issued in 2011. The refunding will save the Town \$1.2M over the remaining life of those issues.
- Subsequent and new tax title accounts increased by \$316,767 in fiscal year 2021. This increase includes subsequent amounts from both FY2020 and FY2021. The outstanding tax title balance as of June 30, 2021 was \$727,974. The balance reflects net principal/interest payments of \$58,928 in FY2021.
- Maintained the confidential file of tax deferral property in fiscal year 2021. Tax deferrals increased by \$49,096 during FY2021 for an ending balance of \$573,437 on June 30, 2021. No payments were received for deferral accounts in FY2021.

Investment Income Summary

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
General Fund Investment Income	212,502	169,488	69,575
Trust Fund Investment Income	883,449	460,184	1,417,554

Tax Title/Deferral Summary

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
Tax Title Outstanding Balance	606,174	470,135	727,974
Tax Deferral Outstanding Balance	455,136	524,341	573,437

COMMENTS

As Westwood continues to grow, the issues facing it become more complex. This has a direct impact on the Treasurer's Office. The debt issuance and administration of municipal funds alone require substantially more time and attention, which is critical for proper cash management that can save the Town significant amounts of money.

This past year continued to present unique challenges due to COVID-19, but the Treasurer's Office successfully conducted all essential functions and services. All operations, including cash management, debt payments and banking transactions continued without interruption. COVID-19 had a limited impact on cash flow and the Town did not experience any disruption in operating revenue. The Treasurer's Office is committed to facing future challenges with integrity and professionalism. We would like to express our thanks to all of our fellow constituents whose collective efforts assist this office in meeting its responsibilities.

Respectfully submitted,
James J. Gavin, Town Treasurer

Town of Westwood - 125th Annual Town Report

Town Tax Collector, Annual Report

Albert F. Wisialko, Collector of Taxes
Laurie DeStefano, Senior Clerk

Janice Polin, Assistant Town Collector

I would like to take this opportunity to thank the residents of Westwood for their prompt payments and for making the collection of town taxes most successful.

The collection of Motor Vehicle Excise Tax, Real Estate Tax, along with Personal Property Tax, for the fiscal year 2021 represented the following:

Motor Vehicle Excise Tax

- Total collections of \$3,648,102 or a 98.9% collection rate on the total commitment of \$3,668,424.

Real Estate Tax

- Total collections of \$79,907,469 or a 99.8% collection rate on the total commitment of \$80,049,129.

Personal Property Tax

- Total collections of \$2,619,764 or a 99.4% collection rate on the total commitment of \$2,635,622.

Ambulance Fees

- Total collections of \$788,030 or a 74.5% collection rate on the total net billings of \$1,057,704.

The collection of Town Accounts, i.e., Board of Health, Cemetery Fees, Police Details, Library, School Services, etc. reflected total collections of \$1,045,192.

These collection rates are some of the highest ever in the Town of Westwood and continue to rate as one of the best in the Commonwealth, thanks to you, the Taxpayers.

The Collector's Office has been accepting real estate, personal property, and motor vehicle tax payments online. Sewer usage charges are also accepted online. This allows the Town to receive revenue immediately with no cost to the Taxpayers. We have also expanded the collection process with Invoice Cloud – our online payment service. Taxpayers have the ability to set up an account that will show all real estate taxes, excise taxes, personal property taxes, and sewer bills associated with their address. Recurring payments (autopay) are also available. This service enabled town residents to view a history of all payments they made online. This web page is updated daily. The revenue is deposited into the Town Coffers the next business day. We have also enhanced our Deputy Tax Collector services. The Deputy Tax Collector handles our delinquent motor vehicle excise tax payments with efficiency and courtesy.

Janice Polin, Assistant Town Collector, Laurie DeStefano, our Senior Clerk, and I are committed to providing competent, courteous, and professional services to all the residents of Westwood.

Respectfully submitted,
Albert F. Wisialko
Collector of Taxes

Town of Westwood - 125th Annual Town Report

Board of Assessors Annual Report

Chairman Christopher J. McKeown,
Nancy C. Hyde, 3rd Member
Lisa Ciampa, Office Coordinator

Mark F. Murphy, Clerk
John Curran, Assessor
Janice Barba, Administrative Assistant

Mission

The Board of Assessors is responsible for the assessment and administration of all local taxes provided for by the General Laws of Massachusetts. The primary function of the Board is to determine the value of all real and personal property located within the Town of Westwood. The Board is required to assess all property at its full and fair market value as of January 1st of each year.

Assessors Update

The Assessor's Office had another active and productive year while working through the second year of the Covid-19 pandemic. The office staff worked alternate days in the office and worked remotely, while continuing to provide outstanding service to the residents, the business community, and fellow staff members. Our assessor, completed annual data collection, sales analysis, and data quality studies for residential and commercial property values, which were certified by the Department of Revenue. The new tax rate was approved by the Select Board and all quarterly tax commitments and warrants for the collection of taxes were generated on time. The staff continued to update all property record cards, including ownership, building permits, and adjustments to valuation as needed. In addition, the staff fulfills requests from residents, commercial businesses, and other town departments for abutters lists, assistance with motor vehicle excise tax abatements, real estate exemptions, real estate abatements, and personal exemptions, in a courteous and professional manner.

FY 2021 Tax Rates:	Residential/Real Property	Commercial & Industrial & Real /Personal Property
	\$14.83	\$28.99

Motor Vehicle Abatements for FY 2021:
\$72,028.78

Total Personal Exemptions for FY 2021		
Exemption Type	Count	Total Tax Amount
Clause 17D – Surviving Spouse	0	\$0
Clause 22 – Veterans	35	\$14,000
Clause 22A – Veterans	1	\$750
Clause 22C – Veterans	1	\$1,500
Clause 22E – Veterans	16	\$16,000
Clause 37A – Blind	8	\$4,000
Clause 41C – Senior	12	\$12,000
Clause 22P – Paraplegic	0	\$0
Clause 42 – In the Line of Duty	1	\$9083.38
Senior Tax Work Off	38	\$57,000

Respectfully submitted,
John Curran, Assessor

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Town Clerk's Vital Statistics, Elections & Town Meetings

Dorothy A. Powers, CMC, CMMC, Town Clerk

Brooke A. Congdon, Assistant Town Clerk

Pamela M. Cumings, Administrative Assistant

VITAL STATISTICS 2021

Births	137
Deaths	158
Marriage Intentions Filed	73
Marriage Intentions Registered	71
Dogs Licensed	1,337
Kennels Licensed	2
Annual Town Election	April 28, 2021
Annual Town Meeting	May 3, 2021
Special Town Meeting	October 18, 2021
State Election	October 26, 2021

See Appendix B for Town Meeting & Election Results



*Dorothy A. Powers
CMC, CMMC, Town Clerk*

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Town Clerk's Annual Report

Dorothy A. Powers, CMC, CMMC, Town Clerk

It is the mission of the office of the Town Clerk to communicate with the citizens of Westwood with a high level of professionalism and customer service and provide the information they are seeking in a timely manner. The sign on the door may say 9 to 5 but the Town Clerk is actually on duty 24 hours a day, seven days a week when a citizen needs help, aid, or assistance.

"The office of town clerk is probably one of the oldest in municipal government. It appears in the Bible in the Book of Acts, Chapter 19, and verse 35 written in A.D. 58. A search of other early written records would no doubt reveal other instances in which mention of this office appears. In Massachusetts, the town clerk was one of the earliest offices established in colonial towns although the title itself may not appear in the earliest records. The settlers were well aware of the importance of keeping accurate written records of their agreements and actions including grants of land, regulations governing animals, the collection of taxes, and the expenditure of town funds. If your town records date back to the first half of the 17th century, you will probably find that a person was given the specific duty of writing down town orders and will see many entries in the record which include the words "It is ordered by the inhabitants," or some similar words. Indeed, in Massachusetts, the town clerk was one of the earliest offices established in colonial towns."

ACCOMPLISHMENTS IN 2021

- This continued to be a challenging year however, we were able to assist our residents and the public with uninterrupted services. One area which brought happiness to all was the continuance of offering appointments to couples whose wedding plans had been altered. Couples were able to file marriage intentions and have their ceremony performed outside following all COVID-19 safety protocols.
- Prepared and processed the 2021 Annual Town census which was mailed to over 6000 households in early January; updated voter and resident information with information derived from the census.
- Prepared for, administered, and certified the Annual Town Election held on April 28, 2021.
- Prepared for and administered the Annual Town Meeting held on May 3, 2021, which was held outdoors on Flahive Field; organized staff, set up in accordance with COVID-19 protocols; submitted the DA-82, Loan Authorization Report to the Department of Revenue regarding Articles 6, 9, 12, & 13, prepared and submitted Warrant articles 17, 18, 19, 20, 21, & 22 to the Office of Attorney General for approval.
- Prepared for, administered, and certified the Special Town Meeting held on October 18, 2021, which was held outdoors on Flahive Field; organized staff, and set up in accordance with COVID-19 protocols.
- Prepared for, administered, and certified the Special Town Election held on October 26, 2021.
- Facilitated and offered early voting in person for the 2021 Annual Town Election.
- Provided citizens the opportunity to be sworn into their prospective Commissions in the office of the Town Clerk (i.e., Notary Public, Justice of the Peace).
- Ongoing Voter registration for new voters and pre-registration for individuals aged 16 & 17.
- Served as the Records Access Officer and assisted with 270 Public records requests through our online Freedom of Information Act (FOIA) direct public records request portal.
- Updated Town By-law manual and webpage via E-Code.
- Represented the town of Westwood as a member of the Westwood Rotary Club
- Legislative member for Mass City and Town Clerks Association
- Mentor & Teacher providing professional development for Municipal City & Town Clerks through the Mass City and Town Clerks Association Mentoring Program.

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- Appointed President for New England Association of City and Town Clerks representing Massachusetts.

The Town Clerk's duties are governed not only by Town Bylaws, but by County, State, and Federal laws as well and are many and varied. Some of the duties fulfilled this year include:

Business Records

- Process and file DBA (Doing Business As) for new and existing businesses in the community

Census

- Conducts Annual Town Census. From the completion of the census, the Jury list is made and sent to the Jury Commissioner, and the Annual Street listing is compiled and printed.

Charter & Bylaws

- Responsible for maintaining and updating approved Town Bylaws; implemented and maintain database "E-Code" giving citizens, town officials, and town employees quick access to our bylaws.

Dog Licensing

- Responsible for ensuring all dogs, ages six months and older, are licensed annually on or before March 31st, of each year and rabies vaccinations are up to date.

Keeper of Records

- Acts as Public Records officer, which consists of not only filing, storing, and recording all records in the Town Clerk's possession but all town offices. Works with Town Administrator on records management program, updating on an annual basis.

Elections

- Responsible for all local, state, and federal Elections including updating the town website with open seats, press releases submitted to local newspapers, preparing and certifying nomination papers; managing Campaign Finance information for candidates, and filing reports as applicable by law.
- Election Ballots are made up and printed, testing of voting machines is done, and election staff is set up. Each voting machine has to be tested notice is given to the public, and test tapes are sent to the State election division. Training is conducted before each election for staff. When polls close, tally tapes are sent to Town Clerk and results for each precinct are tallied and put on the town's website. For Federal and State elections the associated press also has to be contacted. Elections have to be certified through the state Central Voter Registration system. Any issues with voters on Election Day such as inactive voters, unregistered voters, and those who have moved have to be resolved as well in the days following the elections.
- Conducts early voting as mandated by State Election laws.
- Facilitates and processes voting by mail, as mandated by State Election laws.

Ethics

- Acts as Ethics Liaison who is responsible for distributing the Ethics summary annually and ensuring that employees, as well as board and committee members, are complying with the State requirements by completing the online training every two years.

Fuel Permits

- These are issued annually by the Town Clerk.
- Registration of flammables is a tool to inform the Fire Department who the responsible party is for the FD to enforce/regulate storage. Proof of filing is with the City/Town Clerk.

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Oath of Office / Justice of the Peace

- Issues Oath of Office for all elected and appointed officials.
- Certified as Justice of the Peace to perform all associated duties.
- Provides notarizations for the public;
- Commissioner to qualify oaths of office for those citizens who do not want to go into the State offices to be sworn into duties for commissions such as Justice of the Peace or Notary public. Once the oath is given, proof is sent into the Secretary of State's Commissions Division.

Open Meeting Law Compliance

- The Town Clerk's office files all meeting notices and meeting minutes to comply with the Open Meeting Law requirements by posting meeting notices on the Town bulletin board and online.

Town Permit Files

- Files and maintains records of all Conservation, Planning and Zoning Board of Appeals applications, decisions, and appeals

Town Meeting

- Town Meeting is a large responsibility of the Town Clerk, beginning with setting up the logistics with the Select Board's office, scheduling staff, preparing voter check-in lists, assisting the Moderator with declaring a quorum, counting, and recording votes on each warrant article. Once Town Meeting is adjourned, the voter activity is recorded, and all Zoning and General Bylaw articles are prepared and sent to the Attorney General for approval. Once a decision is received it is posted by our constable.
- Implemented electronic Poll pad check-in for Town Meetings.

Vital Records

- Day-to-day responsibilities for maintaining vital records which include recording, birth, death, and marriage records and properly storing and archiving these permanent records.

Voter Registration

- Voter registration, deletions, and party and address changes are done on a daily basis through the State Voter Registration Information System (VRIS) and notices are sent to those individuals. To increase our voter registration and keep our list as current as possible, we send packets to welcome new residents with information on the Town and Voter registration cards. We acknowledge our residents turning eighteen with a Happy Birthday letter and information on how to register to vote.
- Residents may register to vote in person, by mail, or online.
- Due to the Election Reform bill, individuals aged 16 & 17 are now allowed to pre-register to vote. Once they turn 18 they will automatically be registered to vote and confirmation will be sent to them.

Respectfully submitted,
Dorothy A. Powers, CMC, CMMC, Town Clerk

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Permanent Building Commission Annual Report

John J. Cronin, Jr., Chairman

Chuck Bean

Lyle Coghlin

Thomas Erickson

William Scoble

John Cummings

Mission

Pursuant to Chapter 7, Section 5 of the Town Charter, the Permanent Building Commission shall have charge and direction of the construction and reconstruction of all buildings owned, leased, or occupied by the Town, and shall have the power to make recommendations concerning the designs, plans, specifications and location of other buildings financed, in whole or in part, by other public funds. From time to time, the Commission shall consult with the ultimate user of such buildings concerning said design, plans, specifications, and locations of such buildings.

Wentworth Hall construction was completed this Fall. However, due to supply chain issues, Wentworth Hall's FFE (Furniture Fixtures Equipment) is expected to be delivered by late January 2022. The Permanent Building Commission fully expects that Wentworth Hall will open soon thereafter.

The PBC would like to recognize and thank Chuck Bean for 6 dedicated years of service. Also, after 14 years as Chair, the PBC would like to thank and express its deep appreciation to John Cronin for his outstanding service in leading this board on behalf of our Town. The list of building projects the PBC directed under John's leadership includes the expansion of the Thurston Middle School, the construction of the Main Library, Police Station, Islington Fire Station, and Wentworth Hall. Thank you, John Cronin, for your leadership and a job well done.



Wentworth Hall

Respectfully submitted,
John Cronin, Jr., Chairman

Town of Westwood - 125th Annual Town Report

Information Technology Department Annual Report

Donna McClellan, Director of Information Technology

STAFF

Patty Comeau, System Analyst

Jim O'Connell, System Analyst

Tal Zaslavski, Geographic Information Systems Analyst

Barbara Chirokas, Administrative Assistant

Mission

The Information Technology Department supports, maintains, and promotes the use of technology resources for all Town offices and departments. The Information Technology Department is responsible for overseeing and coordinating all IT activities including but not limited to the selection, acquisition, implementation, operation, and maintenance of all IT resources.

Enabling Legislation

The 1993 Annual Town Meeting revised the Town Bylaws by incorporating a new article, which formally created an Information Technology Department. The article, number 19, was written pursuant to Massachusetts General Laws, Chapter 41 Section 23D. The 2003 Annual Town Meeting approved Article 31, which replaced the original General Bylaws, Article 19. This Article 31 changed the name of the department to the Information Technology Department and merged the Information Systems Advisory Board and the Cable Advisory Board into a single Communications and Technology Advisory Board.

The Information Technology Department is counseled by the Communications and Technology Advisory Board (CTAB) which advises and assists the Director of Information Technology in "all long-range planning, capital acquisitions and system selection" and "in the development of Information Technology or telecommunications' policies and standards".

Goals and Responsibilities

- Provide coordination, oversight, and guidance for all Information Technology functions within the Town.
- To advance the comprehensive uses of information and minimize duplication of data.
- Responsible for the administration and operation of the Town's Information Technology communications network, computer facilities, and associated personal computers and all peripherals.
- Support the Town's users of information technology with advice, assistance, supervision, and training.
- Support and promote the use of Geographic Information Systems technology; ensure that GIS data is accessible and accurate.
- Maintain a strategic plan to stay abreast of emerging technologies and seize cost-effective implementation opportunities that are consistent with the long-range plan.

Program/Service Areas

The Information Technology Department provides three (3) major programs/services. These are:

1. Strategic Planning
2. Administration/Operations
3. Hardware & Software Support

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Current Services/Programs

Strategic Planning

Given the importance of the information entrusted to or generated by the Town, the pressures to make that information available to the public and to other government jurisdictions, the extremely rapid pace with which Information technologies are developed, implemented and made obsolete and the expense of implementing or committing to a given technology; the function of strategic planning is crucial to the economic operation of the department. Strategic planning involving the selection and acquisition of new technology must be an ongoing, full-time endeavor. The Communication and Technology Advisory Board counseling is most crucial to this function.

Administration/Operations

The department is responsible for the planning, service, and support of the Town's wide area (WAN), and local area networks (LAN), and all associated computer hardware and software. Administration includes selection and acquisition of systems, resource scheduling and allocation; promulgation of department policies and procedures; materials purchasing; contract negotiation and administration, maintenance of capital equipment inventory and replacement schedule, special project supervision and budgeting. Operations include installation, troubleshooting, and maintenance of all computer equipment; integration of user needs and software capabilities; monitoring of network functions and user demands; and security and integrity of all Town information.

Hardware & Software Support

The department supports all users of information technology with advice, assistance, supervision, and training. Implementation of new technology, policies and procedures are also addressed as an element of user support. The department is the first avenue for departments in need of Information Technology resources. Properly qualified resource requirements may then be evaluated for relative merit. Departmental resources can then be provided or resolution achieved by outside forces.

Prior Year Accomplishments

In addition to the responsibilities stated above, the IT department has accomplished the following:

- Managed Town of Westwood Information Technology infrastructure including all servers, computers, printers, networking equipment, and any other network-connected devices.
- Configured and deployed eighty (80) computers and Chromebooks for users in the town and school administration departments.
- Setup nineteen (19) new network users with necessary network access including file storage, email and other required IT resources as well as all required hardware (computer and peripherals).
- Supported the maintenance of the e-permitting solution for the Building Department and implementation of the solution for other land use departments including Conservation, Planning, Zoning, and Housing.
- Updated GIS data as needed to support parcel changes and other GIS data-related changes.
- Continued management of the Student Information System (SIS) Database. This work includes maintenance of the centralized student database, including end-user support, distribution of all grade reports, and coordination with the Department of Elementary and Secondary Education (DESE) digital reporting requirements for both students (SIMS) and all school employees (EPIMS).
- Provided VOIP phone support for all town users including all municipal, public works, library, police, and fire departments.
- Increased staff awareness of cybersecurity risks by implementing a cybersecurity testing program for all users including a monthly phishing test. This program also includes cybersecurity training opportunities for all users.

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- Enhanced ArcGIS Online application for general mapping, and developed a new application for Neighborhood Services. Also made enhancements to specific department mapping applications for Public Works (including Sewer, Community Development, Conservation, Open Space, Zoning and Conservation.
- Supported work associated with Wentworth Hall relocation.
- Replaced network firewall
- Updated network core switch to provide 10G connectivity
- Supported remote and hybrid public meetings

Work Planned for 2023

- Continue the high level of training of users to maximize the software currently available.
- Continue to upgrade hardware and software in a cost-effective manner to keep current with today's technological advances.
- Continue to expand online services for residents including additional functionality provided by the new website design
- Continue to expand the use of ArcGIS online; adding more applications available for both public and internal department use and expanding the use of NearMap
- Support implementation of a new notification system including integration with new website content.
- Advance the Town's LANs and WAN with new technology resources while monitoring the I-NET as more resources share this infrastructure.
- Expand the use of the Document Management solution.
- Replace network switches to take advantage of 10G connectivity and replace aging infrastructure
- Replace and upgrade Domain Controllers and Virtual Host Servers

Respectfully submitted,
Donna McClellan, Director of Information Technology

COMMUNITY & ECONOMIC DEVELOPMENT

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Community & Economic Development Annual Report

Nora Loughnane, Director of Community & Economic Development

Karyn Flynn, Land Use & Licensing Specialist

Tiana Malone, CED Administrative Assistant

Mission

The Department of Community & Economic Development (DCED) integrates all of the town's Land Use divisions into a single function group. DCED's mission is to foster responsible economic growth and development while preserving Westwood's unique community character. This department includes the divisions of Building, Planning, Health, Conservation, Licensing, Historic Preservation, Housing and Zoning. In addition to overseeing these divisions, the Director of Community & Economic Development serves as an advocate for the interests of residential and commercial property owners, and strives to project a positive, business-friendly attitude to existing and prospective businesses considering a Westwood expansion, location, or relocation.

Staff Responsibilities

The primary responsibilities of the DCED include:

- Manage, administer, and coordinate all Land Use functions;
- Serve as primary contact for applicants seeking to develop or occupy land for commercial use in Westwood;
- Assist business owners and residents with issues involving commercial properties;
- Identify economic and community development issues, problems and alternatives;
- Research regulatory and non-regulatory solutions for eliminating barriers to successful business operations in Westwood;
- Advocate for sound economic and community development plans;
- Serve as a liaison to various municipal, state and federal organizations and planning agencies;
- Direct and maintain the development of updated databases relating to existing businesses and pertinent business information, including information on all commercial properties;
- Serve as a member of the Alcohol Review Committee.



Retail Development along University Avenue

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University Station

In recent years, a significant focus of the department's efforts has involved the approval and implementation of the University Station mixed-use development project. Construction of University Station began in 2013 with the first businesses opening in early 2015. The development currently includes nearly 700,000 square feet of retail, restaurant and other service establishments, 350 apartments, 100 condominiums, a 130-room Marriott Courtyard hotel, and approximately 170,000 SF of Class A office space. Fiscal benefits realized by the Town from the University Station project far exceed the projections at the time of initial approval. Property tax revenue for this mixed-use development now amounts to approximately \$9 Million per year, compared to the initial projection of \$7 Million at full build-out. Additional revenue, averaging \$300,000 per year, comes to the Town from restaurant and hotel taxes attributable to University Station.

Islington Center

The third and final Phase of the Islington Center Redevelopment Project is now underway. Under the terms of a Public-Private Partnership between the Town and Petruzzello Properties, LLC, a new 9,950 SF CVS was constructed at the northwest corner of Washington and School Streets in the first phase of redevelopment. In Phase 2, Petruzzello Properties renovated the former CVS building on the east side Washington Street. This commercial building will soon be home to three new businesses, in addition to the existing Crown Cleaners.



New Wentworth Hall – 273 Washington Street

Also, as part of Phase 2, the Town focused its attention on the Wentworth Hall Construction Project beginning in late 2019. This municipal project involved the relocation, renovation and expansion of the former Islington Branch Library building. This new Wentworth Hall, located at 273 Washington Street, was completed in fall 2021. This remarkable blend of old and new now provides a fully-accessible, code-compliant and energy-efficient home for the Islington Branch Library, the Town's Youth & Family Services Department, various Recreation Programs, and a new Multi-purpose lower level Community Space.

Phase 3 of the Islington Center Redevelopment Project began in December 2020 with the sale of the former Islington Community Center building at 288 Washington to Petruzzello Properties. The former 1967 church structure has now been replaced with a new mixed-use building, containing 18 two-bedroom condominiums and 14,000 SF of restaurant and retail space, with the reclaimed steeple from the former Islington Community Church

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as its crowning glory. Construction is nearing completion with a new full-service restaurant, specialty food market, and bakery expected to open in the coming months.



Mixed-use Building at 282-298 Washington Street

Over time, the Town will benefit significantly from the Islington Center Redevelopment Project. As deteriorating structures have been replaced well-designed and architecturally complimentary new buildings, Westwood will enjoy a significant increase in annual property tax revenues, transportation infrastructure improvements, stormwater improvements, sustainable design and renewable energy elements. In addition, the Islington Center Redevelopment Project will result in the listing of 12 units on the Subsidized Housing Inventory.



Obed Baker House at 909 High Street

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Obed Baker House

In November 2021, after more than six years of planning, the Town accepted a response to its Request for Proposals for the rehabilitation and reuse of the Obed Baker House. Local developer Todd Sullivan submitted a proposal to purchase the deteriorating historic property from the Town for the sum of \$320,000. He plans to renovate and expand the Obed Baker House for conversion into a 2-unit residential structure. His proposal also involves the construction of a new Veterinary Clinic on land adjacent to the Obed Baker House, as well as the construction of a new Cemetery Facility on nearby property. The Select Board accepted Mr. Sullivan's proposal in early 2022. Town Meeting voters will not be asked to approve land disposition and zoning articles related to the project at the May 2, 2022, Annual Town Meeting. If both articles are approved, the developer will seek Planning Board and Conservation Commission approvals before beginning construction.

Small Business Assistance

The DCED offers ongoing assistance to current and potential businesses wishing to expand or open in Westwood, as well as to property owners who are considering development or expansion of commercial properties.

In the early days of the COVID-19 crisis, a concerted effort was made to update the town's database of local businesses, to obtain names and contact information for current managers or business owners. This enabled frequent communications with Westwood businesses to keep them updated about evolving pandemic-related regulations and policies.

Particular attention was given to those local businesses which were hardest hit by state-mandated closures in the early phases of the Commonwealth's COVID-19 Reopening Plan. DCED worked closely with the Select Board to implement streamlined procedures for businesses to obtain permission for temporary outdoor seating at restaurants and temporary outdoor display areas at retail businesses. DCED also proposed, and the Select Board adopted, a temporary reduction in alcohol and food service licensing fees, as well as a 6-month extension of the renewal period for taxi licensing. These measures provided welcome relief to local businesses struggling to weather the challenging economic climate over the past two years.



Outdoor seating at the Toast Office Restaurant, High Street

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Next Year Service Plan

Priority efforts in the Department of Community & Economic Development for 2022 include:

- Proactively support the premise that “Westwood is Open for Business”;
- Seek out and assist businesses interested in relocating to Westwood, and make recommendations to appropriate boards;
- Coordinate, review, and encourage appropriate redevelopment activity in Islington Center and along Washington Street;
- Identify opportunities in the High Street corridor for redevelopment and improvement of commercial properties;
- Monitor and support ongoing construction associated with the University Station project;
- Facilitate redevelopment of properties along University Avenue and in the Route 1 and Everett/Glacier Areas;
- Oversee the implementation of action items set forth in the Town’s Comprehensive Plan, Housing Production Plan, and Open Space & Recreation Plan;
- Facilitate the rehabilitation and reuse of the Obed Baker House;
- Coordinate with state officials to obtain economic development incentives for potential Westwood businesses;
- Work with representatives from surrounding communities on regional coordination of transportation needs, water needs, public safety needs, and any other infrastructure or service issues affecting economic development on a region-wide basis;
- Continue to promote redevelopment of the I93/I95 interchange.

Respectfully submitted,

Nora Loughnane, Director of Community & Economic Development

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Building Department Annual Report

Joseph F. Doyle, Building Commissioner

Michael Perkins, Building Inspector

Harry Knight, Plumbing/Gas Inspector

Paul Angus, Assistant Wiring Inspector

Jack Lee, Assistant Plumbing/Gas Inspector

Michael P. McLean, Assistant Building Inspector

Kevin Malloy, Wiring Inspector

James Murphy, Assistant Wiring Inspector

Jack Rose, Assistant Plumbing/Gas Inspector

Susanne Thomas-Hogan, Administrative Assistant

Mission

To ensure the safety and integrity of all buildings and new construction by enforcing the State Building Code, Electrical, Plumbing, Gas Fitting, Sprinkler, Energy Conservation, Mechanical Codes Architectural Access Board Regulations, and the Town of Westwood Zoning Bylaws.

Program/Service Areas:

The Building Inspection Division provides (4) major programs/services. These are:

1. Issuance of Permits in eight diverse categories,
2. Inspections,
3. Zoning Enforcement, and
4. Administration



New Mixed-Use Building at the corner of East and Washington St.

Responsibilities:

- Provide effective enforcement of The Commonwealth of Massachusetts State Building Code, Electrical, Plumbing, Gas Fuel, Sprinkler, Energy Conservation, Pool and Mechanical Codes, and the Zoning Bylaw of the Town of Westwood.
- Submit an annual report to the Town Meeting.

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- Complete periodic inspections of buildings of assembly including daycare, religious facilities, schools, and restaurants in conjunction with common victualler and alcohol licenses.

Next Years' Service Plan:

- Continue to provide excellent service throughout the Town enforcing both the multiple Building and Subtrade Codes and the Town's Zoning Bylaws.
- Educate applicants on the benefits of using online permitting software.
- Work with permitting software developer to identify deficiencies and needed improvements.



Former CVS building on Washington St.

Additional Comments

The Town continues to see significant building and remodeling activity. Of the permits listed below, 47 are for the construction of new homes including 35 new single-family dwellings, many of which are the condos at the former Westwood Lodge site, 12 new single-family dwellings replacing existing structures, and 140 Commercial Permits. The addition to the Fox Hill Village building is substantially complete and Wentworth Hall is the home of the new Islington Library.

Permits Issued in 2021:

Residential Building: 1,127

Electrical: 760

Plumbing: 477

Gas: 303

Mechanical: 152

Sprinkler/ Fire Suppression: 13

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Relocated Wentworth Hall, Washington St. Islington
Home of the new Islington Library

Prior Year Accomplishments

- Reviewed all applications for compliance with the State Building Code and the Zoning Bylaw, determined applicable fees, and issued building, electric, gas, plumbing, sprinkler, and mechanical permits.
- Investigated zoning violations and took appropriate action. Ensured zoning compliance prior to the building permit being issued. Zoning enforcement was also carried out in response to complaints from residents or observations of violations by the Building Division staff.
- Prepared division annual budget.
- Prepared division payroll and accounts payable.
- Represented Building Division with clientele, both in person and on the telephone, including multiple preconstruction meetings with the developers and contractors involved in University Station, Islington Center & Fox Hill Village.
- Prepared correspondence for other departments and agencies at the Town, State, & Federal levels.
- Prepared monthly reports for Town Administrator, State, and Federal governments.
- Insured that records and files are up to date and in compliance with requirements of State Law.
- Cooperated with various businesses, restaurants, and Town Departments to ensure the highest and best use during the State of Emergency
- Continued in-person onsite inspections, both residential and commercial, throughout the pandemic while adhering to COVID protocols.

Respectfully submitted,
Joseph F. Doyle, Jr., Building Commissioner

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Licensing Annual Report

Karyn Flynn, Land Use & Licensing Specialist

Mission

In 2021, under the Director of Community & Economic Development, the Land Use & Licensing Specialist was responsible for the administrative duties associated with new license applications and annual renewals of existing licenses issued by the Local Licensing Authority, the Select Board. The year began with strict Covid-19 regulations in place for our licensees, the majority of which are in the hospitality industry. Regulations such as; reduced capacity limits, timed seating limits, and social distancing requirements were particularly difficult for all. The Division worked closely with local businesses to inform and adapt to continuously changing pandemic regulations. In collaboration with Public Safety departments and Town officials, the Licensing agent facilitated extensions to Temporary outdoor seating permits to help alleviate indoor capacity limits and executed a midyear one-time application extension to the taxi company license renewal timeframe. The taxi renewal extension was granted by the Select Board to allow company owners to gauge the market before committing to the mandatory operating costs associated with licensing. Two of the six licensed Taxi companies chose not to renew for 2021.



New Ira Mazda dealership was renovated and opened in 2021

The Governor ended the State of Emergency in June and removed all Covid-19 regulations for businesses. Westwood was very fortunate that most of its retail stores and restaurants were able to withstand the challenges of the pandemic and we are very hopeful that 2022 will be prosperous for all.

The following are Classes of Licenses that are issued by the Select Board: Common Victualler; Automobile Class I & II; Entertainment; Junk Dealer; Livery; Taxi Company, Taxi Driver, Mobile Food; On-Premise, All Alcoholic Beverages; On-Premise, All Alcoholic Beverages – Club; On-Premise, Wine & Malt Beverages Only, Off-Premise, Wine & Malt Beverages Only – Food Stores.

The chief functions of the Licensing Specialist are to:

- Consult and advise a wide variety of applicants including corporate offices of national restaurants, local organizations hosting annual community events and private residents planning a special event.
- Work with the Alcohol Review Committee to coordinate application reviews and public hearings; make recommendations to the Select Board, propose amendments to the Rules and Regulations Governing Alcoholic Beverages;
- Oversee the application through the approval process from the Select Board and the Massachusetts Alcoholic Beverage Control Commission (ABCC);
- Maintain all records and documentation related to the alcohol licensing process;
- Represent the Town of Westwood to the ABCC; and
- Formalize the granting of the licenses and process annual renewals.

The following is a list of the new licenses issued in the Town of Westwood during 2021:

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Location & License Class of New Licenses:	Revenue Generated:
Ira Mazda- 420 Providence Highway- Class I Auto Dealer	\$100
Porsche Westwood- 411 Providence Highway- Class I Auto Dealer	\$100
Ira Acura Westwood- 395 Providence Highway- Class I Auto Dealer	\$100
Mercedes Benz of Westwood- 425 Providence Highway- Class I Auto Dealer	\$100
Audi Westwood- 375 Providence Highway- Class I Auto Dealer	\$100
	Total: \$500.00

The following is a list of the fees collected for amendments to existing alcohol licenses during 2021:

License Class & # of Amendments:	Revenue Generated
On-Premise, All Alcohol - Change of Officer/Manager (3) \$200 each	\$600
On-Premise, Inn holders All Alcohol - Change of Officer (2)	\$400
Club - All Alcohol - Board Change (1)	\$200
Club - All Alcohol – Change to Premises (1)	\$200
Section 15 Wine & Malt - Change of Officer (1)	\$200
	Total: \$1,600

The following is a list of all alcohol license renewals by class, and total revenue generated for 2021:

License Class & Number of each:	Schedule of Fees:	Revenue Generated:
On-Premise, All Alcoholic Beverages (7)	\$5,050	\$35,350
All Alcoholic Beverages – Club (1)	\$500	\$500
On-Premise, Wine & Malt Beverages Only (3)	\$2,550	\$7,650
Food Store - Wine & Malt Beverages only (4)	\$2,500	\$10,000
Inn-Holders/Hotel, All Alcoholic Beverages (1)	\$5,050	\$5,050
		Total: \$58,550

The following is a list of all other license renewals by class, and total revenue generated for 2021:

License Class & Number of each:	Schedule of Fees:	Revenue Generated:
Auto Dealer Class I (5)	\$100	\$500
Auto Dealer Class II (1)	\$50	\$50
Common Victualler (25)	\$50	\$1,250
Entertainment (12)	\$25	\$300
Junk Dealer (1)	\$25	\$25
UDC - Unattended Donation Container (3)	\$25	(one fee waiver) \$50
Livery (1)	\$150	\$150
Taxi Company (4)	\$100 per auto	\$500
Taxi Driver (3) licenses valid for 2 years	\$50	\$150
		Total: \$2,975

The Land Use & Licensing Specialist also assists the Town Planner within the Community & Economic Development Department and is available Monday through Friday at the Carby Street Municipal Office Building.

Respectfully submitted,
Karyn Flynn, Land Use & Licensing Specialist

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Planning Board Annual Report

Christopher A. Pfaff, Chairman

David L. Atkins Jr., Vice Chairman

Kathleen Wynne, Secretary

Ellen Larkin Rollings

Thomas P. McCusker

Steven M. Rafsky, Associate

Steven H. Olanoff, Associate

Abigail McCabe, Town Planner

Karyn Flynn, Land Use & Licensing Specialist

Mission

- To provide for conscientious and orderly land use development through Comprehensive Planning, Subdivision Control, Zoning Bylaw and Zoning Map review.
- To develop and implement land use development and growth management regulations consistent with the goals and policies of the Town.
- To protect the natural resources, safety and aesthetic character of the Town through Environmental Impact and Design Review (EIDR)/ also known as site plan review and the issuance of special permits pursuant to the Zoning Bylaw, and scenic road applications.

Land Use Development Review

Over the last several years, the Planning Board has worked with other Town boards and departments, to encourage the redevelopment of commercial and industrial areas in Westwood. In 2021, the Planning Board approved applications for incoming new businesses at 911-929 High Street for a juice bar and a hair salon, boutique and Pilates studio at 280 Washington Street, and a new Mazda dealership at 420 Providence Highway. Other projects reviewed by the Planning Board were an application for a new Mobil service station and retail building that will combine the two gas stations at 710 & 722 High Street and the new Hanlon-Deerfield Elementary School Building at 790 Gay Street.

In 2021, the Planning Board reviewed relative to applications submitted:

- Reviewed and endorsed 6 Approval Not Required (ANR) plans pursuant to M.G.L. Chapter 41, Section 41P.
- The Planning Board considered 16 Environmental and Impact Design Review (EIDR) applications pursuant to Section 7.3 of the Zoning Bylaw for the following projects: new Elementary School Building located at 790 Gay Street, redevelopment of the gas stations located at 710 & 722 High Street, and eight earth material movement applications typically for earth work associated with construction for single-family residences.
- Town Planner Abigail McCabe reviewed and approved 16 Administrative EIDR applications in 2021. A majority of the Administrative EIDR applications were for a change of the use category for new businesses without exterior work or only involving minor exterior alteration, for the installation of electric vehicle charging stations or roof solar at various commercial properties in town.



Downtown Islington

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Activity	2021	2020	2019	2018	2017	2016	2015
Approval Not Required Plans	6	3	7	6	10	7	10
Preliminary Subdivision Plans	0	0	0	0	1	1	3
Definitive Subdivision Plans	0	0	1	0	4	3	4
Administrative (EIDR) Applications	16	12	15	23	14	14	11
Site Plan Review (EIDR) Applications	14	13	14	11	10	9	11
Special Permit Applications	3	0	5	3	7	12	8
Scenic Roads Applications	1	0	0	1	1	2	4
University Station Project Development Reviews, Special Permits, and Conformance Project Reviews	0	1	4	1	2	1	3

Board Membership

The Planning Board consists of five elected members with overlapping three-year terms and two associate members. The Planning Board welcomed Ellen Rollings Larkin, Kathleen Wynne, and Thomas McCusker in 2021. The Board also said goodbye to Rob Gotti after his election onto the Select Board. The Board typically meets twice a month and held 22 meetings in 2021 in addition to attending other related events such as Town Meeting and Finance and Warrant Commission meetings. The associate members sit on cases where full members are unable or unavailable to participate, or to fill in during Board vacancies. Associate Members Steven Rafsky and Steven Olanoff were re-appointed as Associate Members in 2021. The Planning Board continued with remote meetings via Zoom due to the pandemic but has maintained their regular meeting schedule throughout the course of the year. The implementation of a fully electronic application submission system made the transition from in-person to remote meetings possible without any delay in any hearings or applications.

Zoning

In 2021, the Planning Board sponsored six zoning articles submitted to Annual Town Meeting. The articles focused on prohibiting the sale of fire arms and explosives in the Local Business A and B zoning districts; changing “office of doctor of dentist” to “office of a health care professional”, adding a new use of “medical center of clinic” and a definition of “hospital” and then to prohibit the “hospital” use in all zoning districts, adding a new definition for “Substance Rehabilitation or Treatment Facility” and creating a Substance Rehabilitation Facility Overlay District, an amendment to Section 4.1.7.4 relative to temporary structures or uses within the Table of Principal Uses and general housekeeping article to clean up noted grammar and spelling errors. All articles were approved at Annual Town Meeting in 2021, and in November of 2021 the Attorney General’s Office approved all of the submitted the Zoning Articles.

Planning, Collaboration and Outreach

Pedestrian & Bicycle Safety Committee

The Planning Board supported the Pedestrian and Bike Safety Committee’s efforts to advocate for pedestrian improvements throughout town and when applications are submitted to the Planning Board. The Pedestrian and Bike Safety Committee is an advisory committee that makes recommendations to the Planning Board on matters related to pedestrian safety, walkability, and applications before the Board. Planning Board member Kathleen Wynne served as the Planning Board representative on the Bicycle & Pedestrian Safety Committee.

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Comprehensive Planning/Comprehensive Plan Steering Committee

A final Comprehensive Plan was adopted in late December of 2020 and will serve as a visionary land use guide for the next decade. Massachusetts Department of Housing and Community Development granted final approval to Westwood's 2020 Comprehensive Plan in January 2021. Throughout the year the Planning Board reviews all project applications with the overarching goals and objectives of the Comprehensive Plan in mind. Consistent with goals and action items listed in the Comprehensive Plan, the Planning Board in 2021 took the following actions outlined in the Plan: reviewed and approved new Hanlon-Deerfield Elementary School, required storm water upgrades at projects that came before them, proposed zoning amendments to encourage and promote renewable energy by making it easier for permitting for solar installations, brought forward zoning for siting medical and non-profit uses, revisited zoning for uses in the local business districts and brought forward changes to direct uses that have less foot traffic to the Industrial zone, initiated zoning amendments that allows multi-family housing with an inclusionary housing component near public transportation consistent with the goal for creating more types of housing, sponsored a zoning amendment to allow Flexible Multiple-Use Overlay District including mixed use at 909 High Street to facilitate rehabilitation of the historic Obed Baker House, and re-zoning to redevelop the non-conforming service station on Route 1. Other Departments and other Boards and Committees have been working toward the Plan's action items such as the completing the Massachusetts Vulnerability Preparedness certification program, and establishment of a Human Rights Task Force.

Public Information

The Board continues to utilize the Town's website to include information on pending applications, public hearings, decisions and planning documents such as the Zoning Bylaw Amendments, the Comprehensive Plan, the Board's Special Permit Granting Authority Rules and Regulations and applications for site plan, special permit and subdivision review. Approved minutes of Planning Board meetings will remain available for download. The Planning Board's Facebook page also shares information such as public events, applications, and meetings.

Respectfully submitted,
Westwood Planning Board



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Planning Division Annual Report

Abigail McCabe, Town Planner

Karyn Flynn, Licensing & Land Use Specialist

Mission

- To provide for conscientious and orderly land use development through Comprehensive Planning, Subdivision Control, Zoning Bylaw and Zoning Map review.
- To develop and implement land use development and growth management regulations consistent with the goals and policies of the Town.
- To protect the natural resources, safety and aesthetic character of the Town through Environmental Impact and Design Review (EIDR)/ also known as site plan review and the issuance of special permits pursuant to the Zoning Bylaw, and scenic road applications.

Responsibilities

- Manage and update town planning documents, including Westwood's Comprehensive Master Plan, Open Space & Recreation Plan, and Bicycle & Pedestrian Safety Plan;
- Accept and process Environmental Impact and Design Review (EIDR), Special Permit, and Subdivision applications, and prepare recommendations for consideration by the Planning Board;
- Review and approve Administrative EIDR Applications, where applicable for minor projects;
- Assist residents and property owners on land use and development matters;
- Organize and facilitate Planning Board meetings, and prepare meeting minutes and Board records;
- Prepare and record all Planning Board decisions;
- Prepare and process zoning amendments for consideration by Town Meeting and assemble materials for Attorney General Approval of adopted zoning amendment articles;
- Perform final site inspections on properties approved by the Planning Board for compliance with Planning Board approval;
- Update and revise various Planning Board rules and regulations, as needed;
- Conduct planning and land use research;
- Manage Planning Division webpage, Facebook page, electronic files; and
- Participate in various committee and task force meetings, as required.

Pedestrian & Bicycle Safety Committee

Town Planner Abigail McCabe supported the Pedestrian & Bicycle Safety Committee's efforts and proposal as an advocate for pedestrian improvements. The Pedestrian & Bicycle Safety Committee is an advisory committee that makes recommendations to the Planning Board on matters related to pedestrian safety, walkability, and applications before the Board.

Land Use Committee

The Planning Division continued to participate in the monthly Land Use Committee meetings, which facilitates improved collaboration and information-sharing among the Town's land use-related departments and provides a forum for applicants to informally present proposed development projects for staff comment and technical review. In 2021, the Town Planner and Planning Board proposed zoning changes to comply with the state's new law for MBTA Communities that require the adoption of a zoning district to allow multi-family housing within a ½ mile of public transportation. The Planning Board is proposing a new overlay district encompassing 22 Everett St. (commonly referred to as the Tumble Bus or Foster Block property), 85-95 University Ave. (Gables Residential Apartments), and 120-130 University Ave. (Westwood Place at University Station condos by Pulte Homes) for consideration at the Annual Town Meeting in May 2022. Re-zoning to facilitate the redevelopment

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of the existing gas station, and re-zone property on High Street to expand the FMUOD over the Obed Baker House property to allow mixed-use.

Respectfully submitted,
Abigail McCabe, Town Planner

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Zoning Board of Appeals Annual Report

John Lally, Chair

Linda Walsh, Associate

Sean Coffey, Associate

Keith Flanders, Associate

Michael McCusker, Clerk

Danielle Button, Associate

Mark Callahan, Associate

Nora Loughnane, Director of Community & Economic Development

Tiana Malone, Administrative Assistant

Mission

The Zoning Board of Appeals was established in accordance with MGL Chapter 40, Section 12 to undertake the timely review and consideration of variance and special permits requests pursuant to various sections of the Westwood Zoning Bylaw and to consider appeals of decisions made relative to the enforcement of the Zoning Bylaw by other boards and municipal staff.

About the ZBA

The Zoning Board of Appeals (ZBA) is comprised of three regular members and five associate members appointed by the Select Board. The ZBA is supported by the Housing & Zoning Agent on town staff. The ZBA meets monthly or more often as needed to review applications for appeals, special permits, variances, or Comprehensive Permits. Members of the Housing Partnership have continued working with community groups and developers to explore ideas for increasing the variety of available housing types in Westwood to better meet the needs of residents of varying ages and economic means.

Activity

The Zoning Board convened regularly in 2021, utilizing the Governor's Executive Order to allow remote public hearings, and was able to conduct its regular business in response to the needs of residents and commercial operators.

Hearing Activity	2021	2020	2019	2018	2017	2016
Total Applications	36	25	27	26	35	37
Special Permits	29	17	23	22	26	33
Variances	4	8	4	3	5	1
Appeals	2	0	0	1	2	1
Comprehensive Permits	1	0	0	0	2	0

The Zoning Board of Appeals is committed to its service to the Town. Although its core work is mandated by state law, the ZBA will continue to improve on that commitment by expanding access to town staff and resources through its website, improving its digital application process, and abiding by its long-standing practice of reviewing all applications and making thoughtful, informed decisions that both protect the interests of property owners and preserve the Town's commitment to responsible land use.

Respectfully submitted,
Zoning Board of Appeals

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Housing & Zoning Division Annual Report

Nora Loughnane, Director of Community & Economic Development

Tiana Malone, Administrative Assistant

Mission

The Town of Westwood is committed to ensuring that housing opportunities are available to all residents, regardless of race, color, national origin, religion, sex, physical or mental disability, familial status or any other classification protected by applicable federal, state or local law. Further, the Town is committed to increasing the diversity of housing opportunities within the Town to support housing of choice for residents of any age or income status.

Housing Accomplishments

- Staff provided support for the permitting and development of 14 affordable housing units eligible for inclusion on the Subsidized Housing Inventory (SHI). For Local Action Units, staff assisted in marketing efforts consistent with each development's Affirmatively Furthering Fair Housing Marketing Plan, and monitored the selection of tenants in correlation with applicable guidelines.
- Staff worked with homeowners and the Department of Community & Economic Development to process two Local Initiative Program Refinance Requests for homes with affordability restrictions in the Cedar Hill, Chase Estates and University Station developments.
- Staff worked with South Shore Habitat for Humanities to facilitate permitting and publicize opportunities for volunteers to assist in the construction of a new single-family affordable home.
- Staff continued an educational campaign, using the Westwood Wire, town newsletter, and community partnerships to distribute information and resources regarding affordable housing issues, including educational content about Fair Housing to residents, committee members and more.
- Staff provided technical assistance to residents in response to the COVID-19 crisis, providing resources related to income loss, eviction prevention, utility assistance and housing search. Town staff has improved service delivery for Westwood residents seeking affordable housing through increased partnerships with local subsidizing agencies, maintaining a list of local housing opportunities, and education on housing programs.

Housing Service Plan

- Continue to assist residents seeking affordable housing in Westwood.
- Continue to work with state officials to ensure continued listing on the state's SHI of all affordable units in Westwood.
- Organize informational meetings for potential applicants for any new affordable housing development, and monitor the selection of buyers or tenants of Local Initiative Program affordable properties to ensure compliance with LIP deed restrictions and with state and federal guidelines.
- Continue to assist WAHA with the pursuit of vacant or deteriorated properties for rehabilitation as rental housing to be administered by the Westwood Housing Authority.
- Pursue any available state or federal resources for the development of affordable rental housing for elderly/disabled and/or family units.
- Pursue any available state or federal resources for the rehabilitation and capital maintenance needs of existing affordable housing units as a means of resident stabilization and unit preservation.
- Engage with the Action Plan set forth in the Housing Production Plan, conducting research and making recommendations consistent with the affordable housing development strategy approved by the Town and State.
- Collaborate with regional and local partnerships to achieve goals and maximize resources for affordable housing development and preservation.

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Zoning Mission

The Zoning Board of Appeals was established in accordance with MGL Chapter 40, Section 12 to undertake the timely review and consideration of variance and special permit requests pursuant to various sections of the Westwood Zoning Bylaw and to consider appeals of decisions made relative to the enforcement of the Zoning Bylaw by other boards and municipal staff.

As residents of Westwood continue to pursue renovations, additions and improvements to their homes, the ZBA has experienced a high level of activity. The ZBA has increased its efficiency and sought to improve its level of service by transitioning to a digital application system.

Hearing Activity	2021	2020	2019	2018	2017	2016
Total Applications	36	25	27	26	35	37
Special Permits	29	17	23	22	26	33
Variances	4	8	4	3	5	1
Appeals	2	0	0	1	2	1
Comprehensive Permits	1	0	0	0	2	0

Zoning Service Plan

The Zoning Board of Appeals is committed to its service to the Town. Although its core work is mandated by state law, the ZBA will continue to improve on that commitment by expanding access to town staff and resources through its website, expanding use of its new digital application process, and abiding by its long-standing practice of reviewing all applications and making thoughtful, informed decisions that both protect the interests of property owners and preserve the Town's commitment to responsible land use.

Respectfully submitted,
Nora Loughnane, Director of Community & Economic Development

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Westwood Housing Authority Annual Report

Lou Rizoli, Chair

Elissa Gordet Franco, Vice Chair

Jane O'Donnell - Administrator

Westwood Housing Authority Board (WHA) Members:

Eric Alden

Elissa Gordet Franco

Christine E. Previterra

Louis Rizoli

Westwood Affordable Housing Associates, Inc. (WAHA) Members:

Rabbi Micah Citron

Frank B. Jacobs

Josepha Jowdy

Kathy Shinopoulos

Mission

To meet the requirements of Executive Order 215 of the State of Massachusetts that calls for the provision of affordable rental units in each community of the Commonwealth.

Goals and Responsibilities

- To explore various financing alternatives for the development of affordable rental housing units.
- To identify alternative sites for the development of affordable rental units.
- To develop and manage affordable rental housing owned and operated by the Westwood Housing Authority's non-profit arm, Westwood Affordable Housing Associates, Inc.

Program/Service Areas

The Westwood Housing Authority provides two major program/services. These are:

1. Development of Affordable Family Housing
2. Management of Affordable Family Housing

Current Services/Programs

Development of Affordable Family Housing:

Executive Order 215 mandates that all cities and towns in the Commonwealth must provide affordable family rental housing. The Executive Office of Communities and Development has interpreted Executive Order 215 to mandate that Westwood provide affordable rental family units. The WHA is responsible for seeking land, funds, and potential developers of affordable rental housing, which will be recognized and potentially funded, by Federal or State grant programs.

Management of Affordable Family Housing:

The Westwood Housing Authority currently has part-time staff to manage the WAHA rental units. The WHA works with various agencies for tenant selection services and a private contractor for maintenance services.

Prior Year Accomplishments

All of the units owned by Westwood Affordable Housing Associates, Inc., the non-profit arm of WHA continue to be rented and leased to income-qualified tenants. We continue to serve families in our 13 units/9 properties, including the 2020 purchase of 2 single-family homes into the WAHA inventory as part of the mission to provide affordable family housing in the Town of Westwood. And, to seek out any potential opportunities to purchase additional family affordable properties in Westwood. Interested applicants are encouraged to apply. WAHA will continue to follow all DHCD Massachusetts Affirmative Fair Housing Marketing and Resident Selection Plan Guidelines as applicable.

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FY 2022 Service Plan~

- The Westwood Housing Authority intends to continue its work on the acquisition and rehabilitation of existing vacant land or structures as affordable rental family housing; funded partly from proceeds raised from the developers of the affordable housing projects, municipally funded contributions annually, and partly from State/Federal grants and Town capital resources whenever possible.
- Continue to seek State planning funds that can be used to conduct site and/or structure analysis in preparation of a HOME or alternative grant application. Special consideration will be given to the rehabilitation of abandoned homes.
- Continue to work with community groups such as the Interfaith Council to help identify suitable properties for renovation by Habitat for Humanity for affordable homeownership in Westwood.
- Continue to advocate for appropriate linkage fees and/or units from affordable housing developers for future affordable family housing development in Town.
- Continue to advocate for funding of Capital Projects to keep Westwood Affordable Housing Associates, Inc. properties in reasonable and appropriate condition and look for opportunities to add stock whenever possible.
- Explore the establishment of an annual giving campaign, soliciting funding support from local business contributors.
- Seek to investigate the possibility of replacement of the Governor's Appointee to Westwood Housing Authority as soon as possible.
- Actively seek out members of the community interested in being appointed to the WAHA board.

Respectfully submitted,
Jane O'Donnell, Administrator

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Housing Partnership & Fair Housing Committee Annual Report

Michael McCusker, Chair

John Hickey

Abraham Glaser

Victoria Makrides

Christopher Pfaff

Lou Rizoli

Kathleen Wynne, Alternate

Ex-officio Members:

Christopher Coleman, Town Administrator

Housing Agent

Mission

The Town of Westwood is committed to ensuring that housing opportunities are available to all residents, regardless of race, color, national origin, religion, sex, physical or mental disability, familial status or any other classification protected by applicable federal, state or local law. Further, the Town is committed to increasing the diversity of housing opportunities within the Town to support housing of choice for residents of any age or income status.

Housing Accomplishments

- The Housing Partnership is pleased to have participated in the development of affordable housing resulting in over 15 units pending addition to the Subsidized Housing Inventory and counting towards the Town's requirements under Chapter 40B. Affordable units, range in type and demographic from multifamily, single-family homes, supportive housing, age-restricted, family, rentals, and ownership units.
- Members of the Housing Partnership have continued working with community groups and developers to explore ideas for increasing the variety of available housing types in Westwood to better meet the needs of residents of varying ages and economic means.
- Town staff have improved service delivery for Westwood residents seeking affordable housing through increased partnerships with local subsidizing agencies, maintaining a list of local housing opportunities, and education on housing programs.
- The Housing Partnership was pleased to assist the Planning Board in its review of criteria for evaluating parcels under consideration for a proposed multi-family and mixed-use overlay district designed to comply with recent amendments to MGL Chapter 40A, Section 3 that apply to MBTA communities.

Housing Service Plan 2021

- Continue to work with state officials to ensure continued listing on the state's SHI of all affordable units in Westwood
- Organize informational meetings for potential applicants for any new affordable housing development, and monitor the selection of buyers or tenants in correlation with state and federal guidelines.
- Continue to engage with residents, local businesses, and related interest groups as a means of increasing representation on the Housing Partnership and serving a wider spectrum of needs and interests in the Town.
- Pursue any available state or federal resources for the development of affordable rental housing for elderly/disabled and/or family units.
- Pursue any available state or federal resources for the rehabilitation and capital maintenance needs of existing affordable housing units as a means of resident stabilization and unit preservation.
- Engage with the Action Plan set forth in the Housing Production Plan, conducting research and making recommendations consistent with the affordable housing development strategy approved by the Town and State.

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- Collaborate with regional and local partnerships to achieve goals and maximize resources for affordable housing development and preservation.

Respectfully submitted,
Housing Partnership & Fair Housing Committee

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Conservation Commission Annual Report

John Rogers, Chairman
Todd Sullivan, Vice Chair
Vesna Maneva

Karon Skinner Catrone, Conservation Agent
Tiana Malone, Administrative Assistant
Todd Weston

Helen Gordon
Stephen David

Mission

The Conservation Commission seeks to preserve the quality and quantity of open space and wetland ecosystems through the acquisition of open space and preservation of wetlands in accordance with federal, state, and local laws.

Role and Responsibilities

The Conservation Commission (ConCom) is the official agency specifically charged with the protection of a community's natural resources. The ConCom also advises other municipal officials and boards on conservation issues that relate to their areas of responsibility. The Conservation Commission, under the powers of the Wetlands Protection Act (Massachusetts General Law c.131, 40) and the Town of Westwood's Wetlands Bylaw, Chapter 392, functions to regulate work in or near wetlands and river resource areas and encourages and works towards the acquisition and management of Conservation Land.



Snapping turtle/Chelydra serpentina, discovered while hydro raking Perry Crouse Pond

Wetlands Protection

The Commission issued 21 Orders of Conditions and 18 Determinations of Applicability in 2021 for new construction and residential projects. An Order of Conditions is designed to protect wetland and river resource areas by regulating construction in the buffer zone. The Building Department notified the ConCom of approximately 400 applications from residents and developers for new dwellings, additions to existing buildings, new or enlarged decks, and the installation of pools. The ConCom inspected each site to identify wetland issues and assist residents with the permit process under Wetlands Protection, M.G.L. c. 131, § 40 and the Westwood Wetland Protection Bylaw, Chapter 392.

Stormwater Management

As the Stormwater Authority, the Commission issued 22 Stormwater permits under the Stormwater Bylaw. This

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Bylaw was updated to protect the health, safety, general welfare, and environment in the management, operation, and maintenance of the Town's stormwater system by regulating or prohibiting actions detrimental to either the proper quality or quantity of water in the system. This bylaw meets the requirements of the Municipal Separate Storm Sewer System (MS4) Permit.

Conservation Land Management

The Conservation Commission is always looking at progressive ways to control Purple Loosestrife/Lythrum salicaria, Oriental Bittersweet/Celastrus, orbiculata and other invasive plants which are overtaking Westwood's wetlands and wooded areas. In fiscal year 2021, with help from the Westwood Department of Public Works, Eagle Scout Candidates and other volunteer groups, efforts were made to eradicate invasive plant species from many of the town's conservation areas. With Town Meeting funds, the Commission facilitated in the hydro raking of Perry Crouse Pond to remove invasive and nuisance vegetation from the pond. This work is ongoing and the commission is happy to educate any residents interested in invasive plant removal.

Respectfully submitted,
Karon Skinner Catrone, Conservation Agent

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Conservation Division Annual Report

Karon Skinner Catrone, Conservation Agent

Tiana Malone, Administrative Assistant

Mission

To preserve the quality and quantity of open space and wetland ecosystems through the acquisition of open space and preservation of wetlands in accordance with federal, state, and local laws.

Program/Service Areas:

The Conservation Division provides (6) five major programs/services. They include:

- Enforce the Wetlands Protection Act
- Enforce the Conservation Commission Wetland Protection Bylaw, Chapter 392
- Enforce the Rivers Protection Act
- Enforce the Stormwater Management Bylaw
- Enforce Chapter 87 Public Shade Trees
- Manage the Town owned Conservation Parcels

Responsibilities

- Participate in a Town wide beautification program;
- Maintain a land acquisition program when financial resources become available;
- Educate residents on conservation activities and responsibilities;
- Sustain a cooperative working relationship with other Westwood regulatory departments;
- Safeguard wetland resource areas and the public interests associated with healthy wetland ecosystems as defined under the Wetland Protection Act, M.G.L. c. 131, §40 and §40A and Westwood's Wetland Bylaw, Chapter 392;
- Monitor and maintain Westwood-owned conservation land;
- Study some of the endangered ponds and streams to develop a maintenance plan;
- Educate residents and homeowners on invasive plant removal; and
- Participate in preparation of the MS4 Notice of Intent.

Activity

With the added COVID-19 restrictions, staff issued a total of 80 Orders of Conditions, Determinations of Applicability, Certificate of Compliances and Stormwater Management Permits in 2021 for new construction and residential projects. These permits are designed to protect wetland and river resource areas by regulating construction in the buffer zone. Over 5632 building permit applications were reviewed to determine whether an application submittal was required.

Hearing Activity	2021	2020	2019	2018	2017
Total applications to date	80	59	54	55	63
Order of Conditions	21	23	22	23	26
Determinations	18	10	6	7	10
Stormwater permits	22	14	13	16	6
Certificate of Compliances	19	12	13	9	21

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Accomplishments

The Commission funded and facilitated hydro raking of Perry Crouse Pond. Karon Skinner Catrone completed the Massachusetts Qualified Tree Warden Workshop and was appointed Westwood Tree Warden. With help from the Westwood Department of Public Works, Eagle Scout candidates, and other volunteer groups, efforts were made to eradicate invasive plant species from many of the town's conservation areas. This work is ongoing and the commission is happy to educate any residents interested in invasive plant removal.

Respectfully submitted,

Karon Skinner Catrone, Conservation Agent

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Pedestrian and Bicycle Safety Committee Annual Report

Michael Kraft, Chair
Enkelejda (Kela) Klosi, Vice Chair
Heather Ford, Secretary
Robert Gotti
Kate Wynne
Steven Olanoff
Alex Yale

Ex Officio Members:
Abigail McCabe, Town Planner
Todd Korchin, DPW Director
Steve Conley, Westwood Police
Christopher Coleman, Town Administrator

Mission

The Pedestrian and Bicycle Safety Committee was organized in 2009 to help make Westwood a more pedestrian and bicycle-friendly community. The committee promotes walking and biking on the Town's streets, sidewalks, pathways, and trails by engaging residents and Town departments in an ongoing process of identifying needs, designing solutions, and recommending improvements.

About the Committee

The committee is comprised of Westwood residents and representatives from the Westwood Planning Department, Planning Board, the Police Department, and the Department of Public Works (DPW). The committee provides a forum for residents concerned about traffic, pedestrian, and bike safety issues to discuss their concerns directly with Town officials. The committee reports to the Planning Board and meets on the fourth Thursday of the month. Meetings are typically held at 50 Carby Street but switched to Zoom meetings in 2020 and 2021 due to the coronavirus pandemic. Residents are encouraged to attend and participate in meetings.

In 2021, the Ped/Bike Committee had several membership changes. We said goodbye to Heather Ford. When Rob Gotti, who represented the Planning Board, was elected to the Select Board, he was replaced by newly elected Planning Board member Kate Wynne, who had formerly served on the committee. Alex Yale left to become a member of the Finance and Warrant Commission. The committee discussed and recommended ways to honor the late George and Virginia Lester, who were longtime active members of the committee.

Since its inception, the committee has been exploring ideas on actions to encourage walking and biking by interacting with local and regional agencies and neighboring towns, and most importantly by seeking input from Westwood residents. Solutions are always reached cooperatively with the DPW and the Police Department and then recommended to the Planning and Select Boards.

More information about the Ped/Bike Committee, including meeting minutes and meeting notifications, can be found on the Westwood town website:

<https://www.townhall.westwood.ma.us/government/boards-committees/pedestrian-bike-safety-committee>

2021 Work

The following is a summary of projects in which the committee was involved:

- Review of Planning Board Projects – The committee reviewed projects before the Planning Board to ensure that pedestrian, bicycle, and traffic concerns were addressed and that the Complete Street principles adopted by the Town were being applied. Issues related to pedestrian circulation, open space, sidewalk access, bicycle racks, walkability, and transportation demand management were all scrutinized and concerns were presented to the Planning Board at its meetings and hearings. Reconstruction of the gas station on High Street was reviewed, but the most significant review was for the proposed Hanlon Elementary School replacement which included recommendations for sidewalk, crosswalk, parking, and bike rack improvements to the plans.
- Westwood Community Trails Program – This program is intended to organize volunteers and encourage more trail use. The program typically conducts hikes, is planning an “adopt a trail” program and a volunteer training

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day, and every year organizes Earth Day cleanups. It is a joint program of the Recreation Department and DPW and overseen by the Ped/Bike Committee which receives monthly reports of its activities. Due to the coronavirus pandemic, the program was halted in 2020 but resumed with increased participation in 2021.

- **Infrastructure** – The Ped/Bike Committee is happy to report on the completion of the Town-wide crosswalk and sidewalk improvement project that the committee had been promoting and supporting for several years. A review of all Town crosswalks for ADA compliance and safety needs was completed and released in 2020. The project went forward after the approval of a Road Improvement Bond at the 2020 Annual Town Meeting. Also completed was the reconstruction of the Clapboardtree and Winter Street intersection, bringing much-needed safety improvements to that formerly dangerous section of roadway. The committee continued to advocate for the construction of the sidewalk on Gay Street, pushing for it to move ahead concurrent with the construction of the new Hanlon School. The committee is also participating in the proposed Canton Street sidewalks which are in the early planning stage.
- **Community Input** – The Pedestrian and Bicycle Safety Committee always welcomes comments and concerns from residents about pedestrian, bicycle, and traffic safety, particularly street crossings and sidewalks. This past year the committee heard from neighbors living on High Street who were concerned about the crosswalk at Church Street and from residents off Clapboardtree Street who were concerned about the difficulties walking along and crossing that street. The Committee reviewed progress on the addition of two streetlights on Nahatan Street requested by the committee. The committee also heard an extensive review on safety and maintenance from bicycle activist Mike Chinitz. The committee participated in the review of the problems with the new Amazon facility on Everett Street in Norwood, successfully implementing restrictions on Amazon vehicles operating in the adjoining Westwood neighborhood. All concerns expressed by residents attending our meetings are brought to the attention of the police and DPW and will continue to be pursued by the committee.

Ped/Bike Seeking New Members

The committee is always encouraging new members to join the committee. We welcome anyone interested in improving walking and biking safety in Westwood to attend any of our meetings. We would especially like to encourage residents active in our schools or senior communities to participate. If you would like to be considered for an appointment, please send a copy of your resume and a completed statement of interest via email to the Select Board, or via mail to the Select Board Office at 580 High Street, Westwood MA, 02090.

Respectfully submitted,
Pedestrian & Bike Safety Committee

PUBLIC SAFETY

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Westwood Police Department Annual Report

Jeffrey P. Silva, Chief of Police

Mission

The mission of the Westwood Police Department is to equally and fairly enforce the law, and protect life and property through proactive problem-solving in partnership with our community to reduce crime, the fear of crime and social disorder to promote a better quality of life for all.

Personnel

The Westwood Police Department is staffed with 35 sworn, full-time (FT) police officers across all ranks, 7 full-time and 3 part-time (PT) public safety dispatchers, 1 full-time animal control officer, 1 part-time animal control officer, 2 administrative clerks and 13 crossing guards. The duties and responsibilities of each member encompass many different areas.

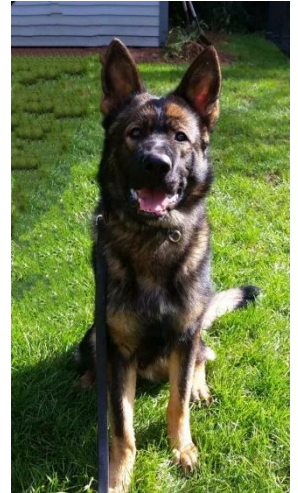
<u>Rank/Position</u>	<u>Authorized Strength</u>	<u>Actual Strength</u>
Police Chief	1	1
Lieutenants	2	2
Sergeants	6	6
Detective Sergeants	2	2
Patrol Officers	19	21
Detectives	2	2
Court Prosecutor	1	1
Patrol Officers	19	21
School Resource Officers	1	1
Dispatch Personnel	8 FT, 1 PT	7 FT, 1 PT
Clerical Staff	2	2
Animal Control &	1 FT	1 FT
Building/Fleet Manager	1 PT	1 PT
Crossing Guards	12 PT	10 PT

In 2021, the police department was faced with the challenge of maintaining our level of service to the community amidst the challenges we all faced during a global pandemic. All of our newly hired officer completely field training and the department was, for the first time in quite some time, up to our fully authorized staffing levels. While we anticipate several possible retirements in the year ahead, the Police Department is positioned to offer an entrance exam to fill those vacancies, and are encouraged by our level of retention. As the town's service demands continue to grow, maintaining and matching staffing enhances service and begins to address to the continuing increase in demand for service caused by overall growth, traffic and expansion related to University Station.

While the COVID-19 pandemic changed the world for everyone, the men and women of the police department were proud to serve our community with no reduction in services. Although there were times of uncertainty where our staff often faced great and/or unknown risk, we were grateful to serve in a community like Westwood. We continued to strengthen our regional partnerships through agreements in Norfolk, Middlesex and parts of Bristol County and its participation in METROLEC (Metropolitan Boston Law Enforcement Council), providing police officers with various areas of expertise to the regional law enforcement group. Westwood is expected to further benefit by Chief Silva's selection to serve as President of METROLEC, allowing direct and immediate access to the resources shared by the group not only advanced training that benefits the town, but also gain the ability to utilize the METROLEC regional group in times of need such as complicated cases involving cyber-crime, search and rescue efforts, peer support, crisis negotiations and those cases requiring advanced tactical support.

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The Police Department continues to operate a fully trained K9 team comprised of Officer Sean Pillai and his K9 partner “Duke” and they have responded several times to aid our community. The ability to use a specially trained police K9 allows the Police Department to service the town in ways that had previously not been as easily accomplished such as searching for lost children or confused residents. public relations in our town’s schools along with building searches, apprehension and article tracking. Officer Sean Pillai and his K9 partner are on patrol to assist and enhance our public safety efforts as well as our community interaction in the school and recreational programs.



Training

Professional training of all personnel is a vital necessity in the law enforcement profession and is of paramount interest to the Administrative Division of the Department. To keep up with the yearly changes in the law, court decisions, policies and procedures, and law enforcement initiatives, the Department conducts its own 40-hour-in-service training program. In addition to outside subject matter experts, such as the subject matter experts in conflict resolution, stress management, de-escalation and mental health to complement our medical training such as CPR/AED recertification, firearms requalification and defensive tactics training. The Department regularly reviews the annual 40-hour training program to ensure that all officers receive the necessary ‘tools’ to do their job safely and effectively. It is the goal of the department to provide as much “in-house” training as possible. This allows us to tailor the curriculum to the needs of the community and the personnel who serve it.



Officers in Westwood also receive advanced training in interactions involving mental health crises, de-escalation, response to resistance and communicating with those who may be deaf or hard of hearing. Additionally, the Westwood Police Department underwent a state-wide review of its policies and procedures by the Massachusetts Police Accreditation Committee and received a finding with zero corrections. The lead assessor from the accreditation team reported that the assessment for accreditation certification was, “the best he had seen in his ten years of involvement with the statewide accreditation process” and was confident we would receive statewide accreditation certification at the annual vote in October. This marks the first time the Department has ever received accreditation certification, and it is postured to do so on its first application, with no recommended corrections – an uncommon occurrence.

Sgt Mike DiLalla demonstrated being “wrapped” around the legs with the new Bola Wrap technology used for people resisting custody. As has been the case with many other technological advancements, polices and equipment, Westwood was the first police department in Massachusetts to implement this safe and humane technology.

Investigations

The Department’s detectives, assisted by our detective assigned as the Court Prosecutor, conducted follow-up investigations on thousands of cases initiated by patrol officers. The manner in which cases are handled by our investigators vary from case to case, but they consistently require significant investments of time requiring extensive allocation of personnel hours and investigative resources. The caseload is also impacted by self-initiated investigations which can include drug investigations, fraudulent activity, and quality of life issues. Detectives Derrick Stokes, Dan Fafara assisted by our Court Prosecutor, Detective Kindia Roman, and our Juvenile Officer / School Resource Officer, Brad Pindel, conducted hundreds of follow up investigations resulting in the arrests, prosecutions and convictions of numerous criminals, the execution of search warrants, the seizure of illegal narcotics and the return of thousands of dollars in property to victims.

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Traffic Enforcement

The volume of traffic and the speed at which it travels continue to be a shared concern of many residents. Selective enforcement is a strategy employed by the Department to target traffic violations at specific times and locations, often based on resident complaints, and continues to be a priority of the Patrol Division. Although speed enforcement may be the most obvious means of dealing with speeding violations and other traffic safety issues in making the roads of Westwood safe, we place significant value on driver education which we conduct on a daily basis through varied officer interactions.

The Department has (1) traffic enforcement speed trailer and (3) portable traffic message boards that are often deployed along major travel routes to advise motorists of the speed at which they are traveling in an effort to boost voluntary compliance with speed limits. These message boards/signs are also utilized to assist the Town by providing information to residents and visitors about ongoing town events. With adequate staffing to draw from, the police department was able to maintain a much-needed Traffic Safety and Enforcement Officer assignment. A familiar face to residents of Westwood, Officer Steve Conley, continued in this position as our Traffic Officer, continuing his decades-long service to the citizens of Westwood. Officer Conley has made great progress with some of our more challenging traffic safety locations in town and looks forward to continued work with our community stakeholders in addressing their traffic safety concerns.

Based on both the success of Officer Conley's position combined with the continued need, the Department added an additional assignment to address Traffic as well as our impacted needs of the community. For instance, as various crime trends like motor vehicle theft come and go, especially in the parking lots on University Avenue, this Impact Officer can work with patrol officers and detectives alike, in uniform or in plain clothes, to address these specialized circumstances that prove challenging to address through typical uniformed patrol, or after the fact with plain-clothed detectives. When such trending criminal behavior is not taking place, the Impact Officer will address a continuing concern and impact on the Town traffic. The Impact Officer, Officer Frank Baker, will work in concert with Officer Conley, but during the evening hours on a rotating schedule to provide residents with a highly requested and much needed level of service.



Chief Silva (front), Lt Vinci (back left) Lt Sheehy (back middle), Sgt DiLalla (back right) along with Officers Sean Hannon (front left), Casey Collier (front middle) & Fred Allen (front right)

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Swearing-in of Sgt Mark Hedberg by Town Clerk Dottie Powers. (L-R from Sgt Hedberg are Chief Jeffrey Silva, Sgt Michael DiLalla and Lt Christopher Sheehy)



Detective Kindia Roman, our newest Court Prosecutor. Detective Roman has a vast amount of experience as a big city, small town and campus police officer, detective and supervisor. Detective Roman holds her Juris Doctor (JD) degree and is bilingual Spanish, like Chief Silva, and makes history as the Town's 1st police detective of color.



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Dispatch	2017	2018	2019	2020	2021
911 Calls	3943	3820	3663	4607	5024
All calls for service	23672	32815	32620	39497	39642
Police Dispatches	22509	24449	29278	33488	36706
Fire/EMS Dispatches	3165	3438	3429	3675	4016
Crimes					
Murder	0	0	0	0	0
Rape	6	3	2	3	2
Robbery	1	0	3	1	1
Arson	0	0	0	0	0
Aggravated Assault	12	7	6	13	8
Burglary & Attempts	10	7	16	10	10
Larceny-Theft	153	120	144	540	215
Motor Vehicle Theft	2	6	4	1	5
Theft from Motor Vehicle	36	22	18	10	5
Alarms	932	889	775	549	630
Accidental 911 Calls	522	466	479	1243	1371
Missing Persons	15	10	14	9	12
Disturbances	374	331	366	420	328
Total citation violations	2507	4103	3089	2325	3742
Citations issued	1828	3138	2441	1292	2670
OUI Liquor/Drug arrests	26	36	32	17	22
Arrests (Custody & Summons)	348	486	439	259	249
Crashes covered	483	529	491	300	495
Persons injured in crashes	111	102	102	61	72
Fatal injuries in a crash	1	0	0	0	0
Animal Calls	595	466	474	394	388
Parking Tickets	269	298	166	107	59

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Handicapped Parking Violations	128	200	90	43	39
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Grants

The police department was successful in the Governor’s Highway Safety grant for the “Click it or Ticket” campaign as well as Operating Under the Influence enforcement.

Funding Source	Amount	Purpose
Governors Highway Safety	\$3,000	Traffic Enforcement Campaigns
E-911	\$54,544	Training & Technology

Goals and Accomplishments

The Police Department made several exciting accomplishments with many more planned for the year ahead including:

- Establishment and implementation of a police bicycle patrol unit utilized at Westwood Day, community events and in special applications such as University Station.
- New hiring to fill vacancies matching staff size to service demands.
- Full implementation of hybrid police administrative vehicles for significantly enhanced fuel economy with and a drastically reduced carbon footprint.
- Additional implementation of hybrid electric patrol vehicles.
- Purchase of 1st FULL ELECTRIC vehicle for patrol to be implemented in FY23.



Hybrid Electric Patrol Vehicle in use



Fully Electric Patrol Vehicle coming in FY23

- Continuation of K9 program to enhance police service.
- 100% staff participation in advanced mental health training as part of all officers annual in-service training curriculum.
- Enhanced community involvement between our police department and our senior residents and school-aged children through increased officer interaction.
- Continue revision of policies and practices to ensure compliance with all state and federal laws consistent with the best practices of the law enforcement industry.

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- Implementation of new and best practices for policies, procedures, and equipment as the first in the state on multiple occasions for our innovation.
- For the 1st time in Westwood history, the Police Department achieved Massachusetts Accreditation Certification from Massachusetts Police Accreditation Commission (MPAC).

I truly believe that Westwood is a community that recognizes progress and professionalism in its Police Department to better serve this community. From our innovative practices, equipment and policies, to our robust hiring and promotional processes that recruit, hire, and retain diverse and incredibly talented employees, we are committed to a Police Department that sets the standard for others to follow.

We the members of your Police Department salute our residents and would like to thank them for their unwavering support and partnership. We pride ourselves on working collaboratively with the community to maximize our effectiveness and efficiency while reducing crime, disorder and disruption in town. As we move towards the future, changing the faces, practices and policies of our department, our commitment to you remains the same.

We pledge to work with the community respecting the rights of everyone as we remain committed to service for our community. The Westwood Select Board, all of our town departments, our public safety partners, our town boards and committees, our Town Administrator, and you – our residents – have always been supportive of your Police Department's needs. Your support goes neither unnoticed nor unappreciated and we look forward to the challenges ahead that we will face as we always have, and as we always will – together.

Respectfully submitted,
Jeffrey P. Silva, Chief of Police

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Westwood Fire Department Annual Report

John Deckers, Fire Chief

Mission

- To protect life and property from fire through prevention, education and suppression.
- To protect life from medical emergencies and traumatic injuries.
- To protect life, property and the environment from hazardous materials and other man made or natural disasters.
- To enforce fire safety laws and regulations.

Staff

44 Uniformed Personnel

- 1 Chief
- 1 Deputy
- 4 Captains
- 4 Lieutenants
- 32 Firefighters
- 1 EMS Coordinator
- 1 Fire Prevention/ Training Captain

2 Civilian Employees

- 1 Office Manager
- 1 Part-time Apparatus Maintenance Specialist

Programs/ Service Areas Provided:

- Fire Suppression/Emergency Operations
- ALS Ambulance Services/EMS
- Hazardous Materials Incident Response

- Specialized Search and Rescue Services
- Fire Prevention/Code Enforcement Inspection Services
- Training
- Fire Investigation
- Public Education/S.A.F.E. (Student Awareness of Fire Education & Senior Fire SAFE) Grant Program
- Emergency Planning
- Administration
- Municipal Fire Alarm Construction and Maintenance



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2021 Statistics:

Total Call Volume: 3,656

Fires:

- Structures 16
- Vehicles 6
- Brush/Grass 13
- Other fires 32

EMS/Rescue Service:

- Ambulance 1761
- Lock in/ out 1
- Vehicle Accidents 173
- Other EMS/ Rescue 54

Hazardous Conditions

- Hazardous Materials Incidents 221
- Carbon Monoxide 38
- Electrical Emergencies 6
- Hazardous, other 172
- 3

Service Calls

- Assist Police Department 537
- Mutual Aid/Line Coverage 9
- Recall of Personnel 12
- Service Calls, other 77
- 439

Good Intent Calls

- Dispatch Cancelled on route 380
- No resource available 128
- Smoke Investigations 168
- Good intent/Other 26
- 58

False Alarms

- Alarm System Malfunctions 453
- Alarm System Activation- nothing found 191
- Carbon Monoxide Investigations 222
- 29

Severe Weather

5

Special Type/ Complaint

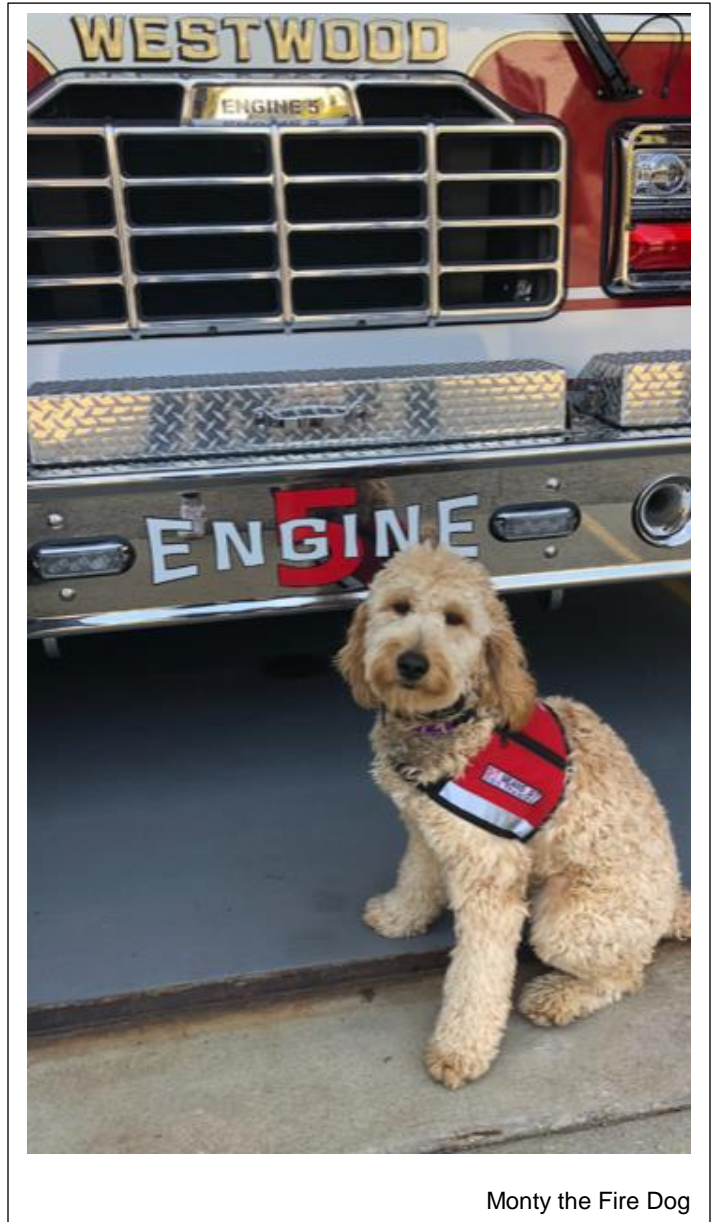
2

Open Burning Permits

208

Inspections & Permits

777



Monty the Fire Dog

*Due to a change in the fire code, effective 1/1/15 the Fire Department no longer issues permits for residential construction when reviewing plans. This results in a lower statistical number and associated revenue although the work required involving code review and inspections still exists.

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Revenues Generated for 2021:

• Ambulance Service	\$959,081
• Smoke Detectors	\$19,970
• Permit Fees	\$11,070
• Plan Review	\$1,190

Total \$991,311

2021 Areas of Note

- Peak level staffing model continues to show an increase in the Department's ability to respond to multiple incidents during our busiest service request hours of 8 am to 6 pm. This model stresses the concept of "Right Staffing" to meet demand.
- Continued to implement Apparatus Based technology to enhance response time and data collection.
- The Department applied for and was awarded a grant in the amount of \$7,172 from the S.A.F.E. Program Grant. This grant allows us to continue bringing our Fire Prevention Programs to the schools and to the Town's seniors.
- Continued the "Adopt-A-Hydrant" program in an effort to educate residents on the importance of shoveling out their hydrants after a snowstorm.
- Hired and trained three new firefighters. Probationary Firefighters Katrina Nasuti, Michael Brown and Mark Jones-Maynard. All three are attending recruit training at Massachusetts's Fire Academy.
- Three (3) senior members of the Department retired in 2021, Deputy Chief Richard Cerullo, Firefighter Jonathan Cook and Firefighter Robert Mucciarone. These members took with them almost 100 years of combined experience and institutional knowledge. We wish them all a long and happy retirement.
- All schools, nursing facilities, and places of assembly were inspected quarterly as required by law.
- The Fire Prevention Division performed inspections and plan reviews and issued permits covering oil and propane installations, blasting operations, sprinkler system installations, fuel tank removals, new occupancies, and oil tank truck safety inspections.
- The Department would like to remind the residents to change the batteries in their smoke and carbon monoxide detectors. Please be aware that smoke detectors are required on each habitable floor, at the bottom of all stairways and outside all bedrooms. New smoke detectors are available with 10-year lifetime batteries. Carbon monoxide detectors are required on each habitable floor and within ten feet of all bedroom doors. For more specific information visit us online, call 781-320-1060, or stop by Fire Headquarters.
- One member of the Department is part of a county technical rescue team and was deployed on a couple of incidents within the Commonwealth.
- The Department this year hosted Emergency Medical Technician and Paramedic refresher courses. Monthly Continuing Education courses were also provided. Included in this training were quality control rounds conducted with the Department's Medical Control Doctor reviewing previous cases.
- Hazardous materials inspections were performed in conjunction with the Board of Health to ensure compliance with the Town's Hazardous Materials Bylaw.
- Captain Lund continued to work with the State's Hazardous Materials Response Team, responding to many incidents around the State and attending advanced-level training sessions.
- The department is working with Westwood Cares and the Opiate Task Force to educate the public about the ongoing opiate epidemic.
- Continued a Critical Incident Stress (CIS) program to reduce the trauma experienced by firefighters and citizens. This program includes the use of a certified, stress therapy dog named Monti donated to the department to help combat not only CSI but also the effects of cumulative stress.

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- In 2020 the Department applied for and was awarded a FEMA AFG Grant for \$59,000.00 to build a wellness program. The grant was extended into 2021 due to COVID-19. The first half of the program consisted of Life Scan Wellness Centers establishing a baseline health assessment on Department members. The second half encompasses nutritional education, exercise physiology and mental health programs.
- In 2022 The Department applied for and was awarded a FEMA AFG Grant to begin upgrading all of our Self-Contained Breathing Apparatus or SCBAs.

COVID-19 Pandemic

- The Department continued to take a proactive approach to employee safety which included temperature screening and screening questions for the first three months.
- In concert with MEMA, developed, a town-wide personal protection equipment (PPE) accounting system which allowed us to provide COVID-19 protection to other Town Departments while also building up our PPE equipment to a 6-month supply.
- Continued working with the Commonwealth and the Department of Public Health to develop the ability to test for COVID-19 infection. Initially, we used antibody testing and eventually began PCR testing.
- Provided COVID-19 boosters for all of our first responders and 350 of our senior residents.

2022 Outlook

- Maintain a high level of service while at the same time making changes within the department to reflect the many challenges facing the town.
- Work on leadership reorganization to ensure that the Fire Department is maintaining industry best practices and placing the right people in the right positions to provide extraordinary service. A new Assistant Fire Chief position will be filled and will be responsible for daily fire and EMS operations of the department.
- Recruit, hire and train firefighters to fill three vacant positions to increase the capabilities of the Fire Department.
- Continue to apply for State and Federal Grants.
- Continue to review the call volume and patterns for University Station and throughout town to ensure both effective and efficient service delivery.
- Implement new updates and training to the National Fire Incident Reporting Software (NFIRS) system, to enable improved data collection and utilize enhanced reporting to drive efficient and effective decision-making.
- Work closely with other Town agencies on Phase II development of University Station.
- Continue to strengthen our Public Safety partnership to further develop an all-hazard community risk reduction program known as Neighbors Helping Neighbors which will focus on proactively reducing hazards throughout the town.

The Fire Department works closely with many other departments and boards within the Town and appreciates their cooperation and professionalism, especially the Building Department, Police Department and the Board of Health.

Respectfully submitted,
John Deckers, Chief of Department

Town of Westwood - 125th Annual Town Report

Parking Clerk Annual Report

Christopher Coleman, Parking Clerk

Mission

Parking enforcement is a necessary activity in order to maintain safe passage along the streets and parking lots, as well as provide sufficient access for those where there have been special parking provisions made. In most instances, the parking enforcement in Westwood centered around four main parking issues. The first involves emergency parking hours, the overnight parking ban that takes effect each year on December 1st between the hours of 2:00 a.m. until 6:00 a.m. for a period longer than two hours. That parking ban remains in force until April 30th. The principal reason for the parking ban is to keep the streets open in the event there's a winter storm so the streets can be plowed. The second revolves around improper parking in designated handicap parking spaces. The enforcement of these parking regulations ensures that parking spaces that have such designations remain open for those who have the proper permit. Third, vehicles parking in designated public safety or fire lanes. Quite often this involves access to public buildings, such as schools and other public buildings.

With respect to the overnight parking ban, which is in place over the winter months, the police department will normally issue warnings for the first month to remind residents of the parking ban. The department also makes arrangements with the two local newspapers to run advertisements reminding residents of the parking ban.

Under the newly revised Town Charter, the Town Administrator, as the Emergency Management Director, has the ability to enforce a Snow and Ice Emergency Parking Ban which would require all vehicles to be cleared off the roads during the event of an emergency. This Snow and Ice Parking Ban will be advertised through the Town's Connect CTY and published on the Town's website for the duration of the emergency.

2021 Report

In 2021, the Town of Westwood issued 41 parking tickets, which equaled fines totaling \$1,950, including penalties incurred. The police department is charged with the responsibility of issuing parking tickets for the purpose of maintaining and enforcing public safety in the Town. A late notice is generated for parking tickets that have not been resolved within 21 days of the violation. In those cases where the parking tickets are considered overdue, there is an additional fine that is assessed if the parking goes unanswered. If the overdue notices are not answered, the next step is to refer those parking tickets to the Registry of Motor Vehicles where the registrations of the vehicles are flagged. Once the registration of a vehicle has been flagged with an unresolved parking ticket, the registered owner of the vehicle will not be able to register the vehicle at the time when the registration expires until the outstanding parking ticket(s) has been paid.

Breakdown of Parking Tickets	
Type of Parking Ticket	# Tickets
Handicap Parking Violations	18
Parking in Public Safety / Fire Lanes	2
Blocking Hydrant	2
Within 20 Feet of an Intersection	1
Within 10 Feet of Fire Hydrant	1
Wrong Direction	7
Overnight Parking	8
Parking in Prohibited Area	2
Column Total:	41

There is a process in place for those who wish to contest a parking ticket they may have received. For those who feel they have just cause to protest a parking ticket, they must request a hearing in writing, to the office of the Parking Clerk at the Town Hall. Upon receiving the request, a written justification for voiding the parking ticket is requested of the applicant and a written justification for issuing the parking ticket is requested of the issuing officer and a decision is rendered. If this process does not result in a satisfactory outcome, an appointment for a hearing will be scheduled.

Respectfully submitted,
Christopher Coleman

PUBLIC WORKS

Town of Westwood - 125th Annual Town Report

Department of Public Works Annual Report

Todd Korchin, Director of Public Works

Brendan Ryan, Operations Manager

James McCarthy, Facilities Manager

MISSION

The Department of Public Works strives to provide quality of life in Westwood by operating and maintaining the Town's infrastructure and assets in a sustainable, efficient manner. Protecting the public's health and well-being and also providing for the environmental, economic, and social needs of the community while beautifying the Town is the primary objective each season.

Some of the major annual goals of the Department include improvements toward the safety of pedestrian, vehicular, and cycling traffic on Town roads. These improvements include paving enhancements, maintenance, drainage, street lighting, traffic control signals, traffic markings, sharrow markings, signs, and, snow and ice removal.

The management of Town Grounds, all athletic fields, and the two Town-owned cemeteries also falls under the jurisdiction of the Public Works. The major emphasis for these locations is customer service and beautification, making sure that all locations are cared for with the utmost level of attention to all detail and landscaping needs.

The Department of Public Works also oversees the Westwood Sewer Division. The Sewer Department provides (6) six major programs/services. These include Administration, Billing, Pumping Station Maintenance, Collection System Maintenance, Assessment from MWRA, and Debt Service-Construction.

The sewer operation and maintenance consist of approximately 87 miles of gravity sewers and eleven pumping stations. Annual maintenance includes the administration of State mandated T.V. and cleaning, inspecting the installation of sewer services recording drawings of services to our files, and administering repairs and upgrades to sewer pumping stations. There are also ongoing thorough reviews of T.V. work along all main lines to better coordinate large capital needs that primarily focus on phased planning for assessing the sewer system for the next round of infiltration and inflow reduction, investigation, and work projects.

The Department of Public Works also manages the contract issued to Waste Management for the collection and disposal of all residential solid waste and recyclable materials in accordance with Massachusetts General Laws. The Town agreed to a contract extension with Waste Management last year that will offer their services through 2024. This contract provides for fully automated trash and recycling pick-up, which increases recycling, saves money, improves the environment, and beautifies our community. There will also be biannual bulk item pickups, free of charge, scheduled for residents to utilize.

Engineering Services

The DPW has contracted with an outside consultant for on-call engineering services. The scope of the on-call engineering services includes reviewing Planning Board applications, preparing capital projects from a design and bid standpoint, and, assisting with inspections of projects under construction. The consultant also works with the Select Board to make drainage and traffic recommendations, and maintain the road inventory and management plan. The consultant also works with the Conservation Commission and assists with the inspections of developments under construction and review studies as requested.

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Public Building Maintenance

The Facilities Division of the DPW provides scheduled and routine maintenance for Town Hall, Senior Center, Carby Street Municipal office building, Police Station, Fire Stations, Islington Community Center, both the main and branch Library, and all DPW buildings. All contracted services for these buildings are managed by the Facilities Division including custodial, HVAC, plumbing, electrical and life safety.

Costs of utilities for all municipal buildings are included in the building maintenance budget, along with the cost of repairs and maintenance, custodial supplies and services. Significant maintenance and replacement of capital equipment is not included in the operating budget. A long-term preventative maintenance and replacement plan for the protection of the Town's assets is being developed to ensure the capital needs of each building are addressed.

Fleet Maintenance

The Fleet Maintenance Division provides the maintenance and repairs of DPW, Police, COA and other department vehicles. A weekly vehicle report has been implemented to increase responsibility and communication between divisions. Long-term preventative maintenance and replacement plan for the long-term protection of the Public Works assets has now been developed and is incorporated into the town-wide capital program which has resulted in a much more efficient way of managing these assets.

Energy Management

Street Lighting

There are currently 1,311 streetlights in the town consisting of 1,075 overhead street lights and 236 period-style lights. In general, lights are provided on public ways that have been accepted by the Town. In 2002, the Town purchased the street lights from NSTAR and a contractor maintains the lights. The cost of maintaining these lights is rising due to aging infrastructure. Three years ago, the Town replaced every streetlight with LED fixtures that consume less energy and are more efficient.

Westwood was awarded a Green Communities grant of \$100,000.00 in 2021. The funding was used to support unit ventilators in the Thurston Middle School. Also, the Department was able to initiate several other projects to reduce energy consumption, such as a new high-efficiency gas boiler and water heater at the Senior Center; conversion of the Senior Center parking lot lights to LED; and conversion of the lighting at Town Hall to LED.

FY22 Accomplishments

Traffic Safety

The DPW completed the paving improvements along Route 109 from Route 128 to the Walpole Town line. These improvements consisted of upgrading the sidewalk asphalt surface to concrete, the installation of granite curbing, milling and overlay of new pavement along the entire corridor.

The DPW completed the paving improvements along Hartford Street, High Rock Street, Pond Street and Clapboardtree Street. These improvements consisted of upgrading the sidewalk asphalt surface to concrete, installation of granite curbing, and milling and overlay of new pavement along each corridor.

Through the Town-wide Pavement Management Program the DPW contracted out and crack sealed 30 streets, including placement of 200,000 sq. yd. of crack seal.

The Department also contracted services for the annual paving projects that included the resurfacing of the Pheasant Hill neighborhood, Orchard Circle, Old Stone Road, Chester Ave, and Downey Street.

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The redesign plans and construction for the Clapboardtree/Winter Street intersection were completed in the Fall of 2021.

The Town was also awarded a third, Complete Streets Grant for \$360,000.00 that will be used to install a new sidewalk along Downey Street from Booth Drive to Canton Street. This work is expected to begin Spring of 2023.



The Town also began clearing invasive species around the immediate Buckmaster Pond area and will continue with the project over the next couple of seasons.



Snow & Ice

The Town implemented the first DPW Public Snow Removal Policy which enabled the DPW to efficiently perform its snow removal throughout active events. This past season crews responded to 14 events and salted and treated 95 miles of roadway. Town crews operated twenty-five pieces of Town equipment for sanding, salting and plowing while combining an additional 33 pieces of equipment supplied by a hired contractor.

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Facilities

The Facilities Department completed a capital needs assessment for seven municipal buildings. The Department now includes two new, full-time custodians to service the municipal buildings. The Facility Department continues to assess all municipal infrastructure and planning the necessary annual capital improvements.

Fields & Grounds

The Fields and Grounds Department has worked very closely with the Athletic Department, Recreation Department, Little League, Babe Ruth, and several organizations to provide the best facilities for those programs to use. Many improvements have been made to several fields in Town as fence upgrades to School Street, Hanlon School, and Sheehan School ballfields have been made along with new irrigation systems installed at each.

Solid Waste

The trash contract for fully automated trash and recycling pick up in Westwood was renewed and will carry through 2024 with an option for 2025.

The Select Board voted to allow for additional Recycling and continues to offer containers for a one-time fee of \$60.00 and additional trash containers for an annual fee of \$150.00 (compost bins are also available for a one-time fee of \$40.00).

The Department recently amended the contract to protect the Town from high contamination fines from Waste Management.

The Department launched *Recycle Coach* in December 2018. This online platform is available on the town website or residents can download the convenient app to their cell phones or computers, or access it through a digital assistant. Recycle Coach allows residents an easy way to stay organized with custom curbside collection calendars; receive collection reminders and real-time updates; and the ability to access a searchable tool for disposal and other information.

Each year the Department offers; Household Hazardous Waste Day, Recycling Days (two), Household Bulk Collection Events (two), Yard Waste Collection weeks (ten), Christmas tree pick up and a cardboard dumpster (onsite for two weeks) for the holidays.

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Cemetery

The Westwood Cemetery Department opened a new phase of the cemetery and completed the new expansion project. This included the installation of plantings and the removal of old plantings to enhance the landscape.

There were 40 burial rights sold and the Town's cemeteries had 68 interments in calendar year 2021.

Sewer

The Sewer Department planned, designed, and constructed phase three of the inflow and infiltration project that will prevent infiltration into the critical portions of the sewer collection system. This plan was completed in late summer. Also, several pump stations were upgraded making them more efficient in their operation and energy consumption. The Supervisory Control and Data Acquisition (SCADA) System project has been completed and upgraded.

FY23 SERVICE PLAN/GOALS

- The DPW will provide excellent customer service and communicate with the community to continue building a strong collaborative DPW team to plan strategically for the future and focus on continuous improvement.
- Major projects for this upcoming season include the completion of the Road Improvement Bond including more sidewalk enhancements, crosswalk improvements, preventative paving measures, annual summer paving projects, updates to the town's sewer pump stations, and ongoing inflow and infiltration work.
- The Facilities Division will continue to coordinate all capital projects and management of the custodial program.
- The Sewer Department will continue the aggressive program for the reduction of Infiltration and Inflow in the sewer collection system. This program has tremendous incentives offered by the MWRA that the Town has taken advantage of and will continue in doing so.
- The Town has also hired a consultant, TEC, for sidewalk design along Canton Street. This project will include pedestrian accommodations related to foot traffic and bicycles. This project may receive funding through the Transportation Improvement Program (TIP).
- The Statewide (Municipal Separate Storm Sewer System) MS4 permit is effective this summer and the Department will continue to implement an effective stormwater quality management program, complying with all water quality regulations.
- The Department will continue to implement the new long-term capital equipment plan for the replacement of all vehicles and equipment.
- The Facility Division will continue to work toward a long-term plan for the preventative maintenance and replacement of the Town's facility assets, including energy efficiency. The energy consumption and tracking of the new Westwood Fire Station and Police Station will be a major goal to better estimate annual usage from both facilities.
- The DPW will also be pursuing more grant opportunities through the State's Complete Street Program and the TIP these have been beneficial programs that have allowed the community to improve its

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infrastructure.

- The DPW has also taken steps to become a Massachusetts Vulnerability Program (MVP) Community. The MVP allows the Town to pursue grant opportunities to address any vulnerability to our infrastructure due to increased climate changes.

Respectfully submitted,

Todd Korchin, Director of Public Works

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Board of Sewer Commissioners Annual Report

Diane Hayes

Francis X. MacPherson

David Krumsiek

Staff

Brendan Ryan, Assistant Director of Public Works/Operations Manager

Shaun Degnan, Pumping Station Manager

Brandon Waugh, Pumping Station Operator

Gino Carpeno, Pumping Station Operator

Paige Royce, Administrator Assistant

Mission

To provide administration, planning, construction and related services efficiently and effectively for the operation, maintenance, and expansion of the sanitary sewerage system.

To furnish these services for the express purpose of avoiding pollution as well as to protect the public's health and well-being.

Sewerage System at a Glance

- Approximately 87 miles of sewer mains (8" to 24" pipe size).
- 11 pumping stations
- Approximately 4,988 buildings are connected to the system.
- Approximately 98% of all buildings with service available.
- Approximately 91% of all buildings in the Town are connected to the system.

Sewer Accomplishments

The Sewer Department planned, designed, and constructed phase three of the inflow and infiltration project that will prevent infiltration into the critical portions of the sewer collection system. This plan was completed in late summer. Also, several pump stations were upgraded making them more efficient in their operation and energy consumption. The SCADA System project has been completed and upgraded.

Annual State Mandated Sewer Cleaning, TV-ing and Repair

Annual maintenance includes the administration of State mandated T.V. and cleaning, inspecting the installation of sewer services, recording drawings of services to our files, and administering repairs and upgrades to sewer pumping stations. There are also ongoing, thorough reviews of T.V. work along all main lines to better coordinate large capital needs that primarily focus on phased planning for assessing the sewer system for the next round of infiltration and inflow reduction, investigation and work projects.

Respectfully submitted,

Brendan Ryan, Assistant Director of Public Works/Operations Manager

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Storm Water Management Committee Annual Report

*Nora Loughnane
Brendan Ryan*

*Joseph Doyle
John Deckers*

*Karon Skinner Catrone
Christopher Coleman*

Todd Korchin

The Storm Water Management Committee working with the Neponset River Watershed Association (NepRWA) and the neighboring towns have formed the Neponset Storm Water Partnership. With this group, the Town will leverage the collective resources of NepRWA and the participating towns to assist in compliance with stormwater regulations, educating our residents and implementing our stormwater regulations. Our annual National Pollutant Discharge Elimination System (NPDES) permit report was filed with both the Environmental Protection Agency (EPA) and the Massachusetts Department of Environmental Protection (DEP). The Committee has contracted with BETA Group engineers to oversee the stormwater program, which includes inspecting approximately 2,500 catch basins to measure sediment and inspecting approximately 250 stormwater outfall structures. This information has been reported using a web-based mapping system for tracking. The Committee will continue to work with BETA to fulfill the requirements under the permit.

Respectfully submitted,
Stormwater Management Committee

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Dedham Westwood Water District Annual Report

Westwood Commissioners: James Fox, Chair

Andrew Kara

Gary Yessaillian

Dedham Commissioners: Robert Alexander, Vice Chair

Eric Merithew

John Miller

Mission

To provide high-quality drinking water and water for fire protection to the Towns of Westwood and Dedham.

Water Quality

In late 2021, Dedham-Westwood Water District (DWWD) exceeded compliance levels of total trihalomethanes, a disinfection by-product. As a result, the District provided notification to all of its customers and provided detailed information on its sampling results to the officials of both communities. Although non-compliance is a significant concern, due to the swift action on temporary corrective measures, we were happy to report that the District came back into compliance at its next sampling period. DWWD is continuing its temporary measures as we work towards a long-term solution that will require the procurement and installation of mixers, aerators, and vents within the water storage tanks.

The Dedham-Westwood Water District complied with all other Massachusetts and EPA primary drinking water standards.

2021 Capital Improvement Projects

During 2021, \$4,375,000 was invested into the district's infrastructure, of which \$849,000 was provided through a ten-year, interest-free loan from the MWRA's Local Water System Assistance Program. Significant projects included new and replacement water mains on Easter Avenue, Pine Street, Schiller Road, and Ridge Streets in Dedham and Carroll Court and a portion of the South Bound lane of Providence Highway in Westwood. In total, over 6,100 linear feet of water mains were replaced within the distribution system along with the replacement of 25 hydrants, 55 gate valves, 27 water services, and 695 water meters.

In 2021, the District made improvements at its White Lodge Treatment Plant in Westwood. The improvements included installation of a new Orthophosphate chemical feed system to help reduce internal corrosion within the supply pipes, new chemical feed pumps and piping for the existing Fluoride and Potassium Hydroxide dosing systems, insulation of the piping at well #1 and over 60 linear feet of 20-inch diameter discharge piping.

New Chemical Feed System



New Chemical Feed Pumps

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The District also renovated its office located at 50 Elm Street. These renovations included the complete remodeling of the interior of the building, which had not had any major improvements since 1981. Most notably, these renovations made the facility (Americans with Disabilities Act) ADA compliant.

Updated front desk and customer entrance



Main Office Improvements

MADOT Low Salt Zone Request

The DWWD continues to urge the Massachusetts Department of Transportation (MassDOT) to take measures to reduce the amount of sodium and chloride they apply during deicing operations which ends up in the public water supply wells situated near the highway.

Water Conservation

The Dedham-Westwood Water District is committed to working to protect water supplies and encourage conservation of water. We are happy to announce that our hands-on classroom education program to Dedham and Westwood elementary schools covering water resource protection and water conservation through a partnership with the Neponset River Watershed Association returned in 2021 and will continue in 2022.

The District also continues to offer rebates and provided incentives to 24 residents to purchase high-efficiency washing machines and to 63 customers to replace their toilets with ultra-water conserving models. Rain Sensors, low flow showerheads and aerators are available free of charge at our office. The District also provides a \$10 subsidy toward rain barrel purchases.

Special Recognition

The District would like to thank both Bob Eiben and Eileen Commane for their dedicated services to the District over their many years of service. General Manager, Robert Eiben, retired at the end of 2021 after 36 years of service and Executive Director, Eileen Commane, retired in September of 2021 after 13 years at the District. Bob and Eileen have both made valuable contributions to the District and the Board and Staff of the District would like to thank them for their guidance through the years. Lastly, we thank the Town and its employees and boards, who work with us in so many ways.

Respectfully submitted,
Blake D. Lukis, Executive Director

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Keeper of the Pound Annual Report

Brendan Ryan, Keeper of the Pound

The Town Pound received its routine maintenance this year including mowing, fertilizing, tree trimming and cleanups.



The Town Pound, built in 1700 by Lieut. Joseph Colburn marks the location of land granted in West Dedham to Rev. John Allin in 1639. The Town Pound is maintained by the Westwood Department of Public Works. The Town Pound continues to be an important historical landmark in our community and greets all who enter our town as they drive by on Route 109.

Respectfully submitted,
Brendan Ryan, Keeper of the Pound

Town of Westwood - 125th Annual Town Report

Cemetery Commission Annual Report

Thomas Aaron
Frank Jacobs

Ex Officio Member: Brendan Ryan, Assistant Director of Public Works
Ex Officio Member: Christopher Coleman, Town Administrator

The Westwood Cemetery Department opened a new phase of the cemetery and completed the new expansion project. This included the installation of plantings and the removal of old plantings to enhance the landscape.

There were 40 burial rights sold and the Town's cemeteries had 68 interments in the calendar year 2021.

Improvements are ongoing in the beautification of both cemeteries. Spring and Fall cleanups were performed and daily maintenance included shrub trimming, grass mowing, tree pruning, and general aesthetic work each day. Foundations were constructed, repaired, and maintained.

Respectfully submitted,

Brendan Ryan, Assistant Director of Public Works/Operations Manager

HUMAN SERVICES

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Board of Health Annual Report

*Roger L. Christian, M.D. Chairperson
Carol Ahearn, R.N., B.S.N.J*

*Jared Orsini, REHS/RS Health Director
Shelley Reeve R.N., B.S.N., J.D.*

Board of Health Mission

To provide the residents of Westwood with sound public health, through education, investigation and prevention of disease, ensuring compliance with sanitary and environmental laws and regulations, and promoting the tenets of emergency preparedness.

The members of the Westwood Board of Health are residents who care about the well-being of the community. The current members are Shelley Reeve R.N., B.S.N. J.D., Carol Ahearn R.N., B.S.N., and Roger L. Christian, M.D. Chairperson. Westwood's members are appointed by the Select Board to a term of 3 years on a rotating basis.

Roles and Responsibilities

Under Massachusetts General Laws, state and local regulations and community direction, Boards of Health are held responsible for disease prevention and control, health and environmental protection and promoting a healthy community. Boards of Health and their staff serve as the local arm of both the Massachusetts Department of Public Health and the Massachusetts Department of Environmental Protection. To fulfill their duties, Boards develop, implement and enforce health policies, oversee inspections to maintain minimum standards for sanitation in housing and food service, and assure that the basic health needs of the community are being met.

Health Division staff consisting of the Health Director, Sanitarian, Administrative Assistant and Public Health Nurse assist the Board of Health in meeting these responsibilities.

The Westwood Board of Health annually appoints burial agents, animal inspectors, the Tobacco Control Consultant and Board of Health Physician.

Respectfully submitted,
Westwood Board of Health

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Health Division Annual Report

Jared Orsini, R.S., R.E.H.S., Health Director

Ivan Kwagala, Food Inspector/ Sanitarian

Margaret Sullivan, R.N., M.S.N., Public Health Nurse

Lorraine Donovan, Administrative Assistant

Mission

To provide the residents of Westwood with sound public health, through education, investigation and prevention of disease, ensuring compliance with sanitary and environmental laws and regulations, and promoting the tenets of emergency preparedness.

Health Division staff conducts the following:

- Issues permits and licenses for a wide variety of businesses and activities in Westwood;
- Inspects all licensed and permitted facilities;
- Enforces applicable state and local regulations and statutes;
- Provides a comprehensive public health nursing service to residents;
- Investigates all reports of communicable diseases;
- Provides information and advice regarding environmental health issues.
- Takes part in regional programs such as mosquito and tobacco control programs, substance abuse prevention and emergency preparedness activities; and
- Manages the Medical Reserve Corps and the Community Sheltering Team.

Board of Health

In 2021 the Board of Health re-elected current Chairperson Roger L. Christian M.D. to another term. The other two members of our Board of Health are Carol Ahearn R.N., B.S.N. and Shelley Reeve R.N., B.S.N, J.D. The Health Division staff is tremendously appreciative of the Board member's guidance and leadership throughout this very challenging year.

COVID-19

In 2021, COVID-19 was once again the primary focus of the Health Division. In addition to case management, contract tracing, enforcement of COVID-19 regulations, and public education the Health Division also held vaccination clinics. In partnership with the Westwood Fire Department and the Council on Aging, we successfully vaccinated hundreds of Seniors, First Responders as well as some homebound residents. Our clinics were very well received as we worked together to vaccinate many residents for whom travelling and waiting in long lines at other vaccine sites was just not feasible for them. We are tremendously grateful for the partnership with the WFD and COA.



Resident with Wegman's Pharmacists at our Annual Flu Clinic in October

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Influenza

In partnership with Wegman's Pharmacy, the Annual Family Flu Clinic was held on Saturday, October 23, 2021, for all residents 3 years of age and older. Approximately 342 individuals were immunized against influenza. Due to COVID-19 concerns, this clinic was held outdoors at Westwood High School for the second consecutive year.

Public Health Nursing

An important Public Health function is to provide public health nursing services to the residents of Westwood. These services include investigation and reporting of communicable diseases, holding blood pressure and flu clinics and conducting home visits to the infirm and the elderly.

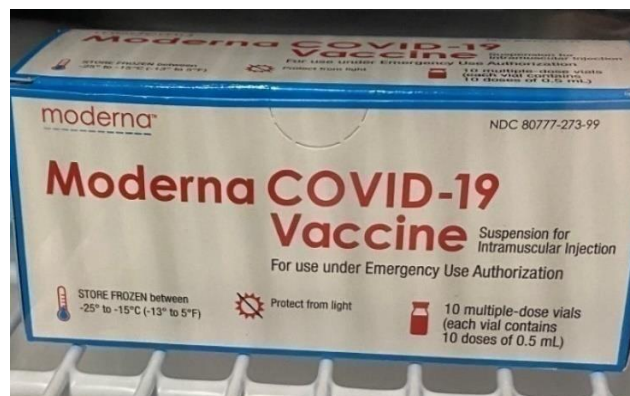
In 2021 the primary responsibility of the Public Health Nurse was to manage all of the cases of COVID-19 among Westwood residents. This tremendously time-consuming work included interviewing positive cases, contact tracing, determining quarantine periods, identifying and quarantining close contacts, advising and educating residents, coordinating and sharing information with other clinicians in Town and across jurisdictions,

as well as the public, private and pre-schools in Westwood and across jurisdictions when required. Lastly, the Public Health Nurse is responsible for following up with a positive COVID-19 case and updating that case's patient record in a secure software program called MAVEN.

Emergency Preparedness

Emergency Preparedness continues to be a priority for the Westwood Health Division and the Board of Health. Health Division personnel are considered first responders; a role traditionally associated with fire, police and EMS. Health staff is required to provide 24 hours a day, 7 days a week coverage.

The Massachusetts Department of Public Health (MDPH) created 5 Health and Medical Coordinating Coalitions (HMCC) of which Westwood is a member of Region 4AB, consisting of 60 communities. The Cambridge Health Alliance is the sponsoring organization for the Region 4AB HMCC. Public Health coordinates emergency planning with Hospitals, Long Term Care Facilities, Community Health Centers and EMS.



First Doses of Moderna Vaccine Received by the Board of Health in January 2021

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The Health Division continues to recruit residents to become volunteers for the Medical Reserve Corps (MRC). The MRC is a group of dedicated medical and non-medical volunteers that live or work in the community and are committed to assisting the town during a public health emergency. Members participate in drills and exercises

and help staff the annual flu clinics. Training and educational opportunities are additional benefits to becoming a volunteer. It's also a great way to meet fellow residents and gain a sense of civic pride in serving the Westwood community in such a meaningful capacity.

The Health Division has continued working with the Norfolk County 8 (NC8), (Towns of Canton, Dedham, Milton, Needham, Norwood, Walpole and Wellesley). NC8 is a regional coalition to participate in emergency preparedness and public health activities.

Westwood is also a member of the Central Norfolk County Regional Emergency Planning Committee (CNCREPC) with the Towns of Bellingham, Canton, Dedham, Medway, Millis, Norfolk, Norwood, Sharon, and Walpole. The Health Director has been appointed by the Select Board as the Westwood representative to the committee.

Programs

Substance Abuse Prevention

The Health Division, along with the Towns of Dedham, Needham and Norwood, are part of a regional Substance Abuse Prevention Collaborative (SAPC) which is funded by a grant received from the Massachusetts Department of Public Health's Bureau of Substance Abuse Services (BSAS). We are working with a substance abuse prevention specialist to guide the work of the substance abuse prevention coalitions in each community to prevent underage drinking and other substance use within the four communities. The SAPC grant includes renewal options that may amount to a seven-year, \$700,000 commitment.

Sharps Collection Program

The Westwood Sharps Collection Program has proven to be very popular. Residents can dispose of their sharps 24 hours a day, 7 days a week in the sharps collection kiosk that is installed inside the main entrance to our offices at 50 Carby Street.

Residents collect their sharps in a red one-liter sharps disposal container which are available free of charge at the Westwood Health Division at (50 Carby Street), Westwood Town Hall, and the Senior Center, during regular business hours. During the pandemic, containers were placed outside for contactless pickup and sharps collection was done by appointment. We encourage all Westwood residents to take advantage of this program and protect our community from sharps.

Medication Collection Program

Westwood Public Health and the Westwood Police Department have joined forces to collect expired prescriptions and over-the-counter medications for proper disposal. The Medication Collection Box is located in the lobby of the Police Station and is available 24 hours a day, 7 days a week for residents.

Mercury Collection Program

The Westwood Board of Health participates in the Mercury Recovery Program, sponsored by Wheelabrator Millbury Inc. The goal of the program is to remove mercury-containing items from residential trash. Button batteries, mercury thermometers, thermostats, switches, and products that contain liquid mercury can be brought to the Health Division office to be recycled properly. Fluorescent bulbs are collected from residents on Household Hazardous Waste Day. Button batteries no longer contain mercury and can be disposed of in the trash.

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Rabies Control

The Board of Health appoints animal inspectors, whose duties include consultation with town residents, town officials, and health professionals regarding state and local rabies regulations and protocols. In 2021, Animal Control Officers, Paul Jolicoeur, Jason Roberts and veterinarian Carolyn Thorne, D.V.M. were appointed as animal inspectors, responsible for placing animals under quarantine and explaining to the owner specific quarantine guidelines depending on the type of potential rabies exposure. In 2021, Animal Control Officer Paul Jolicoeur quarantined 18 animals.

The dissection and disposal of various wildlife and domestic animals is performed and submitted to the state laboratory for rabies testing. Five (1 Raccoon, 2 Bats, 1 Grey Fox, 1 Woodchuck) specimens were submitted to the State Lab for rabies testing. 1 raccoon and 1 bat tested positive for rabies.

The Annual Rabies Clinic for cats and dogs was canceled this year due to COVID-19 concerns.

Laura Fiske is appointed Animal Inspector by the Board of Health to conduct barn inspections. 26 inspections were conducted this year.

Mosquito Control

The Town of Westwood is a member of the Norfolk County Mosquito Control District (the District). An integrated pest management model consisting of Surveillance, Water Management, Larval Control and Adult Control is used to control mosquitoes. Surveillance is used to detect disease. Samples of mosquitos are tested for the presence of EEE and WNV allowing for the Health Division to alert residents if infected mosquitos are in our area. Water Management is ongoing to prevent the breeding of mosquitoes in existing drainage swales and systems.

Larval Control is used to control mosquitoes before they become flying adults. The District conducts aerial applications of wetlands for nuisance control in the spring.

Adult Control (Adulticiding) involves the use of ultra-low volume cold aerosol applications from truck-mounted equipment (mosquito spraying). These applications are conducted when public health and/or quality of life is threatened by disease agents, overwhelming mosquito populations, or both.

Mosquito spraying is available to residents who request it every week, weather permitting.

The District and the Health Division encourage owners to control mosquito breeding on their property. Landowners should eliminate containers, such as bird baths and children's pools, that hold water for more than five days. To prevent mosquito breeding, the District, collects tires as a public service to the communities it serves. Mosquitoes that carry and spread the West Nile Virus breed in these containers. Removing tires and containers eliminates mosquito breeding without the need for pesticides. Visit the District's website at www.norfolkcountymosquito.org.

Tobacco Control

The Board of Health enforces two tobacco regulations; a Regulation Prohibiting Smoking in Workplaces and Public Places and the Regulation Restricting the Sale of Tobacco Products.

In 2021, public hearings were held and the Board of Health voted to reduce the number of tobacco sales permits in town from 4 to 3.

Respectfully submitted,
Jared Orsini, R.S./R.E.H.S., Health Director



Public Health
Prevent. Promote. Protect.

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Norfolk County Mosquito Control District Annual Report

David A. Lawson, Director

Norfolk County Mosquito Control District (NCMCD) operations apply an Integrated Pest Management (IPM) approach to mosquito control that is rational, environmentally sensitive, and cost-effective.

Surveillance

NCMCD is engaged in an intensive monitoring process through weekly field collections and data analysis in collaboration with the Massachusetts Department of Public Health (MDPH) to detect disease-vectoring mosquitoes. Virus isolations assist us in focusing our surveillance on those zones thereby allowing us to alert nearby towns of a potential epidemic. Public requests for services alert us to high numbers of nuisance mosquitoes. In 2021, there were 11 Virus Isolations in the town: 11 samples submitted, with 1WNV isolation in 2021. There were 514 requests for service.

Water Management

Communication with residents and town/state/federal officials, site visits, monitoring, wildlife management, and land surveys while maintaining regulatory compliance are integral to the management of waterways that may contribute to mosquito breeding. Pre- to post-management documentation allows us to assess the efficacy of our work. Tire collections remove a common breeding site of mosquitoes.

- Culverts cleared - 20
- We also shovel hydrants when needed while conducting culvert work - 0
- Drainage ditches checked/hand cleaned - 1,200 feet
- Intensive hand clean/brushing* - 0 feet
- Mechanical water management - 0 feet

Larval Control

When mosquito larval habitat management is not possible, larval mosquito abatement is the most environmentally friendly and effective method of mosquito control. An intensive monitoring program, aids in our decision to effectively target culprits locations.

- Spring aerial larvicide applications (April) -11.5 acres
- Summer aerial larvicide applications (May-August) - 247.3 acres
- Fall aerial applications (September) - 44.4
- Larval control - briquette & granular applications by hand - 6.0 acres
- Rain basin treatments – briquettes by hand (West Nile virus control) -1,526 basins
- Abandoned/unopened pool or other manmade structures treated - 2

Adult Control

Adult mosquito control is necessary when public health and/or quality of life is threatened either by disease agents, overwhelming populations, or both. Our surveillance program, along with service request data and state-of-the-art GPS and computer equipment, allows us to focus our treatments on targeted areas.

- Adult aerosol ultra-low volume (ULV) applications from trucks - 8,272 acres
- Barrier applications on municipal property - 0 applications, total of 0-gallon mix

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Respectfully submitted,
David A. Lawson, Director

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Council on Aging Annual Report

Lina Arena-DeRosa, Director

Board Membership

Robert Folsom, President

Josepha Jowdy

Mary Masiello

Marge Eramo, Vice President

Bob Murray

Jessie Turbayne

Hillary Kohler, Secretary

Louis Rizoli

Stephanie Ramalas, LICSW

Mission

The Mission of the Westwood Council on Aging is to identify and serve the diverse needs of all Westwood citizens 60 and older, as well as disabled adults. Designing programs that impact the mind, body, and spirit of three generations requires understanding the range of their needs, economic levels, and physical capabilities. The Council both shares this understanding with the community and elicits their support to implement programs that address health, nutrition, safety, and security, as well as travel, entertainment, culture, and education. Outreach social services for transportation, fuel assistance, and mobility support are available to all Westwood citizens to help maintain their independence and dignity. The Center offers a transportation initiative for Westwood seniors five days a week which includes rides to medical appointments, grocery shopping, and area errands.

HOPE ... that is what 2021 was all about. Hope for an end to the pandemic, hope for a vaccine, hope for opening the Center to the public again, and hope for getting back to normal.

We started the year closed and hosting everything remotely. From art classes to yoga, seniors could access 75% of our programs either on cable (every day from 8-12noon) or through Zoom.

In January and February, we hosted a few special Zoom programs, including historical lectures by both Henry Quinlan and Gary Hylander. And we continued to offer popular remote cooking classes with Roberta Hing.

In February, there was great news as a COVID vaccination was becoming a reality. Working alongside the WFD (Westwood Fire Department) and BOH (Board of Health), the Center became a vaccination site and over four weeks, more than 600 seniors were vaccinated. Seniors loved the easy sign-up and parking and felt comfortable coming to the Center, a place they knew well. Unfortunately, the state decided that vaccinations should take place in larger venues, so we were unable to continue this very successful initiative. However, we were truly grateful for this unique opportunity while it lasted.

Spring came and after much discussion, we were finally able to offer a “soft opening” to the public in early July. The Center continued to offer programs remotely but slowly re-introduced our regular programs throughout the summer.

Many seniors were still hesitant to come back to the Center, so to help everyone feel comfortable, we hosted a GRAND RE-OPENING week in early September; most of it was held outdoors.

That Monday was sunny and warm and with the help of many, we hosted over 150 seniors here at the Center. Starting at 11 am, seniors could enjoy three different food trucks (burgers, grilled cheese, and ice cream); K-9 demonstrations with the WPD (Westwood Police Department), and fire prevention programs with WFD. We also offered numerous other events throughout the day including a free photo booth, cooking classes, not to mention lots of giveaways, music and a raffle. On Tuesday, we partnered with the Norfolk District Attorney’s Office to offer a Shredding Day in our parking lot; over 150 families brought their confidential information to the truck where it was safely destroyed. On Wednesday, we returned to Powisset Farm for a cooking class, and on Thursday, we partnered with MGB (Mass General Brigham Hospital) to offer a free skin cancer screening with their Cancer Screening Van in our parking lot. The week turned out better than expected and we were thrilled

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to see our seniors come back to the Center.

By October, we were definitely “back in business” with all of our regular programs back in-house, as well as numerous special programming including two small (with our van) day trips, one to USS Constitution Ship and one to Chinatown in Boston. And in November, not only did we add many unique programs but we hosted our first indoor large luncheon, a Thanksgiving celebration, as we all felt thankful to be back together again.

December brought another wave of the pandemic, the Omicron variant. Determined to stay open, we once again donned masks but continued to offer many new and fun programs including our Annual Large Holiday Luncheon at the Norfolk Golf Club which sold out in less than 10 minutes.

COVID has taught us to enjoy the moment, appreciate the little things and to be grateful for normalcy. Here at the Center, we are truly grateful for an amazing staff and Board of Directors who never faltered, flexible instructors and volunteers who always came to help, and of course, a town that truly cares. We are optimistic the coming year will bring a return to normalcy and growth.

Respectfully submitted,
Lina Arena-DeRosa, Director Westwood Council on Aging



Lunch after a tour of the USS Constitution Ship and Museum in Charlestown

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The COA's Hiking Club



A tour of Chinatown

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Aid to the Elderly and Disabled Taxation Fund Annual Report

Michael Walsh, Select Board Member
 Patrick Ahearn, Town Counsel
 Al Wisialko, Town Tax Collector
 John Curran, Town Assessor
 Lina Arena DeRosa, Council on Aging Director

Pamela Dukeman, Asst. Town Admin/Finance Director
 James Gavin, Town Treasurer
 Josepha Jowdy, Council on Aging Board Member
 Janice Polin, Assistant Tax Collector

Mission

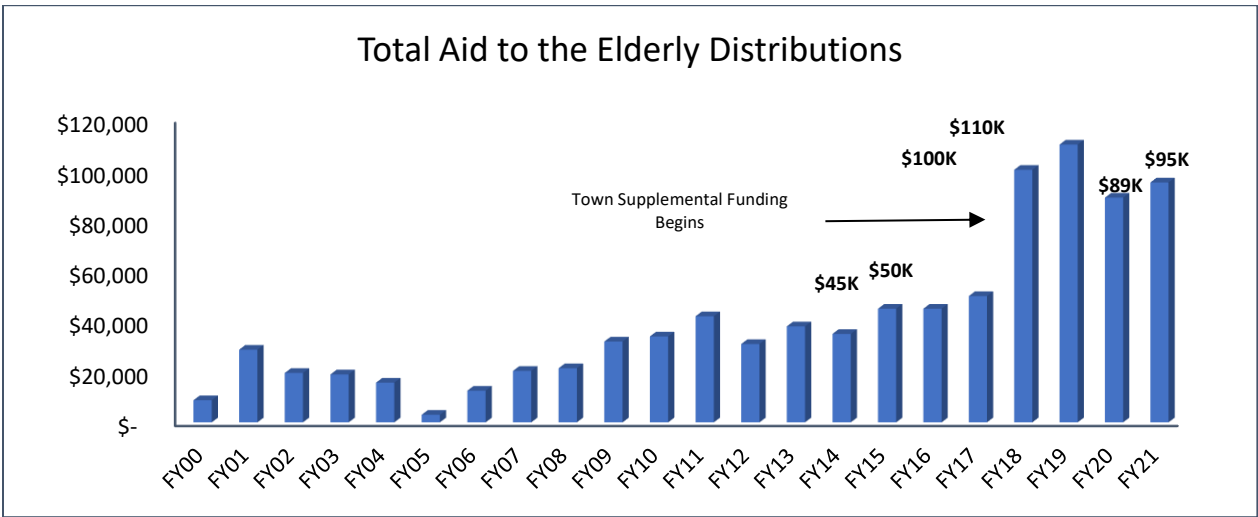
The Aid to the Elderly and Disabled Taxation Fund was established pursuant to Massachusetts General Law Chapter 60, Section 3D, allowing for Voluntary Tax Contributions made to the Fund to be used to assist those in need in paying the real estate taxes on their homes. At the May 2016 Annual Town Meeting residents approved an article to petition the General Court to enact special legislation to allow the contribution of town funds to the Aid to the Elderly and Disabled account. This Home Rule Petition was enacted and signed by the Governor on December 19, 2016. Having a predictable resource for funding will allow the Town to keep pace with relief needs, allow for a longer-term strategy, and provide security for current constituents, as well as any future residents who meet the criteria for aid.



Activity During 2021

In 2021, the Committee worked to increase awareness and activity of the account. The Committee generated public knowledge of the account through presentations at public meetings and newspaper articles. In addition, the Committee sent a direct mailing to all Westwood residents, describing the history of the account and requesting donations.

Donations to the fund have amounted to \$895,000 in total over the 22 years since the fund was established. While some residents give a single, large contribution, many others gave a smaller amount, \$5 - \$100, each time they paid their tax bills. The small donations received from a large number of individuals were vital to helping the growth of the fund. Each year the Town receives notes of appreciation from numerous fund recipients. These notes express their gratitude not only for the donation, but more importantly they mention the appreciation of the actions of residents within their own community that allow them to remain living in a town they love. We thank our residents for their generosity and concern for their fellow neighbors.



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In 2021, the Select Board was able to supplement funds donated with \$55,000 of Town funds, in accordance with the 2016 Town Meeting vote. There continued to be a high level of applicants in 2021. The Committee was able to distribute approximately \$95,000 in 2021 to approximately 54 of our neediest senior residents. These residents all met the general criteria of the fund including limited income and home value less than Town average. The typical recipient was 87 years of age and had lived in Town for more than 50 years. The recipients received distributions of \$1,800. This financial award is applied directly to the resident's tax bill, thereby providing continued tax relief to these long-time residents.

The Committee will work to improve outreach and increase the number of seniors applying to the fund. The Committee will utilize a mix of donations and supplemental Town funds in 2022 to distribute to our qualifying seniors.

The Committee again would like to thank all our residents whose donations have helped their senior neighbors remain in their homes and the Town they love. The Committee will continue to work in 2022 to provide this significant assistance to our elderly and disabled residents.

Respectfully submitted,

Michael Walsh, Select Board Member

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Youth & Family Services Annual Report

Danielle Sutton, Director

Staff

Katy Colthart, LICSW, Clinical Coordinator

Emily Greco, Youth Services Counselor

Mary Ellen LaRose, M.Ed., Administrative Assistant

Board Members

Janica Midiri, Chair

Mary-Carol Waters, Vice Chair

Brian Cole, Student Member

Melissa DePina, Student Member

Jeremy Stern, Student Member

Daniel Tryder, Student Member

Christy Harrison, Thurston Middle School

Nicola Midri, Student Member

John Loughnane, Community Member

David Russell, Community Member

Diana Martucci, Community Member

Julia Ritzenberg, Student Member

Maeve Hutton, Student Member

Eli Wasserman, Student Member

Paul Marino, Student Member

Patricia Tucke, Council on Aging

Brad Pindel, Westwood Police Department

Mission

Westwood Youth & Family Services supports the healthy social and emotional development of residents by providing a variety of educational, social, and counseling and supportive services for children ages 4 to 18 and their parents or guardians. Through active collaboration and cooperation with other municipal departments, the public schools and social service agencies, as well as area human service and mental health professionals, Youth & Family Services enhances the healthy development of children and families through outreach in the Westwood community focused on primary prevention and family support.

Goals and Responsibilities

- Assess the needs of children and families and develop programs to help meet these needs.
- Provide professional short-term counseling and assessment services for children and families.
- Advocate for appropriate long-term or specialized services in the area of family mental health and prevention.
- Provide information on existing state or local services to residents and area professionals working with youth and families.
- Collaborate with other town departments and community groups in addressing the needs of youth through the consideration or development of mutual efforts.

Report

In our thirty-fifth year, Youth & Family Services continued to successfully support the Westwood community during unprecedented times as the town, along with the rest of the world, managed through the later stages of COVID-19 pandemic.

Thanks to the support of our IT department, the Y&FS department was able to move office operations to fully remote work as soon as town buildings were closed to the public in March 2020. This remote work continued through the first half of 2021, moving to hybrid and eventually to in-person as COVID-19 restrictions were lifted.

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To better serve the needs of residents during the pandemic heading into 2021, the Y&FS department conducted a community-wide survey of parents/guardians of all school-aged children in November of 2020 and used the data from over 300 respondents to develop more responsive programming and services in 2021. Programs such as the Birthday Giving Program, Children's Mental Health StoryWalks and the Calm & Cope Group Program were developed in response to resident needs identified in this survey.

In October of 2021, the Y&FS department moved into office space in the newly renovated Wentworth Hall building, allowing increased access and a higher quality of service delivery to residents.

Overall, our role as a child development, mental health, and human service resource for children and their families, public school staff, local law enforcement, and community service organizations continues to be robust.

The Youth and Family Services Board would like to thank the Select Board and our colleagues in other departments, local non-profit and community service organizations, and businesses for their support.

Current Services and Programs

Individual & Family Counseling

Short term, problem-focused counseling and clinical consultation services are available from Westwood Youth & Family Services' staff to younger residents (ages 4-18) and family members. Parent education and consulting are also available. Referrals to appropriate treatment providers and advocacy for needed services are provided. Westwood Youth & Family Services provides crisis stabilization services to residents through referrals from the public schools, police and fire departments, and area mental health professionals and organizations. This crisis stabilization sometimes includes community-wide support and psychoeducation around trauma, grief and loss.

Consultation and Referral Information

Clinical or family consultations are available to residents, school faculty/administration and other municipal department heads on a variety of issues related to mental health, family health, child and adolescent behavior, parenting issues, substance abuse, etc.

In the past year Westwood Youth & Family Services has also worked closely with a number of community groups including: Westwood Cares, Westwood Community Chest, Westwood Early Childhood Council, Westwood Public Schools, and the Westwood Rotary.

Youth Volunteer Program/ "Mentor Program"

Established in 1987, the Mentor Program provides young people (Grades 9-12) the opportunity to become actively involved in community volunteer service that meets identified needs of the community. Each year, thousands of hours of service are provided to the community through involvement with a number of our prevention programs and cooperative efforts with other social service agencies. The Mentor Program in 2021 included *Body Safety Theater*, *Bullying Prevention Theater*, *Friends Network*, *Teen Scene @ the Library*, and *Westwood Writes: An Intergenerational Pen Pal Program*.

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Friends Network 2021

Group Programs and Group Counseling

WY&FS provides group services for youth and families within the Westwood community. In 2020 all groups were cancelled due to COVID-19 restrictions, but in the spring of 2021 we were able to offer a new virtual group, **Calm & Cope**. This six week group for 2nd/3rd and 4th/5th grade children has a curriculum designed to provide psychoeducation and teach anxiety management skills. In September of 2021, all group programs resumed in person. These included Structured Play Groups for elementary school age children, Girls Groups for 4th-6th grade girls and Calm & Cope groups for 2nd-5th grade children.

Community Education & Prevention Programs

The Westwood Youth & Family Services staff are involved in providing educational programs and primary prevention programs to adults and children in the community. These programs include: Body Safety Theater (Grade 3) and Bullying Prevention Theater (Grade 6). Body Safety Theater, which usually would have taken place in May 2021, was cancelled due to social distancing requirements of COVID-19. Bullying Prevention Theater was able to take place in January of 2021.

Recognize-a-Youth Program

Created by the Westwood Youth & Family Services in partnership with the Westwood Rotary, the RAY (Recognize-a-Youth) Program recognizes outstanding citizenship by Westwood young people.

Recipients have distinguished themselves through their initiative and commitment to community service, and have demonstrated an ethic of caring for others that is essential for the health of the community. Recipients receive a certificate of appreciation and a gift, courtesy of the Westwood Rotary.

The R.A.Y. award recipients for 2021 were (L-R below) Katie Mullin, Caroline James, Vivienne Woodard, Ryan Kissell and Jack Foscaldo.



2021 R.A.Y. Award Recipients

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Holiday Giving Program

The Holiday Giving Program, now in its twenty-second year, connects local sponsors with Westwood families in need of support during the holidays. Sponsors provide holiday gifts for children in a confidential program coordinated by the Youth & Family Services department. In December of 2021, gifts were provided to 77 children in 39 families through the generous donation of local businesses and residents.

Birthday Giving Program

In March of 2021, the Y&FS department launched a pilot Birthday Giving program, modeled after our long-standing Holiday Giving Program. Birthday Giving connects local sponsors with Westwood families in need of support for their children's birthday celebrations. Sponsors provide gift cards and birthday supplies ("birthdays in a bag") for children in this confidential program.

Graduate Internship Program

Through the Graduate Internship Program at WY&FS, graduate students in social work programs at local universities are placed at WY&FS for one academic year. Interns are supervised by WY&FS staff and provide clinical and program services to residents at no extra cost to the town.

From September 2020 to June 2021, WY&FS trained two Graduate Interns, Anna Rose Ott, BA, of Boston College School of Social Work and Tina Wong, BA, of Simmons School of Social Work.

Accomplishments

- WY&FS provided **1304 hours of clinical and consultation services to residents** in FY21 (these statistics are kept on a fiscal year basis, so July 2020-June 2021).
- Anna Rose Ott, B.A. and Tina Wong, B.A., final-year MSW students from Boston College's School of Social Work and Simmons School of Social Work, respectively, served in our ***Graduate Internship Program*** from September 2020-June 2021, providing **275 total hours of free clinical service to residents, estimated at a value of \$13,750.**
- In recognition of **Children's Mental Health Awareness Week (first week of May) and Mental Health Awareness month in May**, Y&FS partnered with the Westwood Early Childhood Department and Westwood Public Library to put on three **StoryWalks** around town (Sen Ki, University Station and Hale Reservation) that highlight mindfulness, breathing and calming practices for young children and their caregivers.
- In September of 2021, WY&FS was able to offer **five Mentor programs** to all high school-aged residents, despite continued COVID-19 restrictions, allowing high school students to continue to volunteer and make a difference in their community over the course of the 2021-2022 academic year: *Body Safety Theater (Gr. 9-12)*, *Bullying Prevention Theater (Gr. 9-12)*, *Friends Network (Gr. 9-12)*, *Teen Scene @ the Library (Gr. 10-12)* and *Westwood Writes: An Intergenerational Pen Pal Program (Gr. 9-12)*.
- In 2021, high school volunteers in the **Mentor program provided hundreds of hours of community service in Westwood** and hundreds of younger residents were served through these programs.
- In November of 2021, the ***Friends' Network Program*** resumed for its twenty-fourth year. Twenty-four (24) high school Mentors were paired with 24 elementary school students in 3rd-5th grade for weekly meetings and activities between the months of November 2021 and March 2022.
- In the 2021-2022 school year, WY&FS continued with the fifth year of ***Teen Scene @ the Library***, a collaboration with the Westwood Public Library which has high school volunteers in the Mentor program providing positive interaction, role modeling and oversight to the large number of middle school students in the Library on Wednesday and Friday afternoons each week.

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- In the 2021-2022 school year, Y&FS and the Council on Aging partnered for the second year of ***Westwood Writes: An Intergenerational Pen Pal Program***, pairing 19 high school students with senior residents to exchange monthly letters.
- WY&FS continued, for the sixth year, as lead agency for a community support program, the ***William James' INTERFACE Referral Service***, a mental health resource available to every Westwood resident, which allows residents to be matched with appropriate mental health services in a professional and timely manner. This service became available to Westwood in 2015 and is funded through a 50/50 split between the Town of Westwood and the Westwood Public Schools.
- In March of 2021, the ***Westwood Human Rights Task Force*** was convened. This group consists of a diverse representation of community members, appointed by the Town Administrator and tasked with the broad goal of educating, informing and making recommendations to the Town in matters concerning human rights. The Y&FS Director was appointed as Co-Chair of the Human Rights Task Force (HRTF).
- In the fall of 2021, Y&FS was pleased to welcome the ***Westwood Early Childhood Office*** to share Y&FS office space in Wentworth Hall so that Westwood families with young children are able to more easily access the Early Childhood Office and their resources.

Board and Committee Membership

The Staff of Westwood Youth & Family Services participated on a variety of boards, committees and groups in 2021 at the local, regional and state levels.

- Westwood Cares
- Westwood Community Chest
- Westwood Community Crisis Intervention Team
- Westwood Early Childhood Council
- Westwood High School Child Study Team
- Westwood High School Legislative Council
- Westwood High School Site Council
- Westwood High School S.O.S. Program and Depression Screening Initiative
- Westwood Human Rights Task Force
- Westwood Public Schools Incident Management Team
- Westwood Public Schools Wellness Review Committee
- Deerfield Elementary School Site Council
- Thurston Middle School S.O.S Program and Depression Screening Initiative
- Town of Westwood Executive Function Group
- Town of Westwood Human Services Function Group
- Regional Internship Collaborative (Westwood, Needham, Dedham and Medfield)
- Regional Diversity, Equity and Inclusion Coalition

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- Massachusetts Youth Commission Collaborative
- Massachusetts Municipal Association Human Services Council
- National Association of Social Work, Massachusetts Chapter

Respectfully submitted,
Danielle Sutton, Director

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Commission on Disability Annual Report

Co-Chairs

Anne Berry Goodfellow
Rania Kelly

Town Representatives

Lina Arena DeRosa

Members

Jette Meglan	Hilary Ryan	Marianne LeBlanc
Frances MacQueen	Connie Rizoli	Mary Sethna
MaryAnne Carty	Michelle Fiola-Reidy	Melissa Levin



Mission

The mission of the Commission on Disability is to provide information, referral, guidance, and technical assistance to residents and other Town departments on matters pertaining to disability.

The Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, Massachusetts General Law Chapter 151B, and the Architectural Access Board Regulations prohibit any place open to the general public from discriminating against individuals with disabilities. Public and private entities can obtain technical assistance in complying with access laws from the U.S. Department of Justice Website www.ada.gov and from the Massachusetts Office on Disability (MOD), www.mass.gov/mod.

The Commission works collaboratively with other Town offices to assist the Town in complying with state and federal requirements and promotes universal access to community life and activities.

Town Wide Access Activities

Town Planning

During 2021 the Commission continued to stress the importance of following the principles of Universal Design. These principles guide the creation of environments that are usable by all people, regardless of their age, size, ability or disability, to the greatest extent possible, without the need for adaptation or specialized design.¹ Thoughtful design ensures that all members of the community are able to participate in and enjoy a full civic life.

Examples of continuing obstacles to participation by individuals with disabilities include:

- The Town recently completed sidewalk improvement on one side of Hartford Street. Unfortunately, however, the project now impedes access to the sidewalk by individuals who use wheelchairs. The raised granite curbing has made it more difficult to access the sidewalk when crossing the road. There are just three marked crosswalks on Hartford Street: at Kingswood, High Rock and High Streets. There is quite a distance between Kingswood and High Rock Streets and there is no marked crosswalk for the Wildwood/Mayfair neighborhood. In addition, the steep hill on Mayfair Street precludes wheelchair access to the sidewalk on High Street.
- Conservation properties should have accessible parking. Barriers intended to prevent automobiles from driving into the woods should not prevent someone with an all-terrain wheelchair from accessing the trails.

¹https://projects.ncsu.edu/design/cud/about_ud/udprinciplestext.htm

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Information on the terrain should be available through a site such as the All Trails app and trails markers should include braille information.

New Elementary School

The Commission also participated in the design planning for the new elementary school that will replace the Hanlon and Deerfield elementary schools. The ability to design an entirely new school provides the Westwood Public Schools with the opportunity to incorporate features that will enable students with disabilities to participate seamlessly and fully in school and after school programs and activities. It is particularly notable that the playground will be fully accessible and will provide opportunities for inclusive play. Contemporary playground equipment is designed to be attractive and accessible to all children and will enable children with and without disabilities to play together.



School Street Playground Access Improvements

Members of the Commission met with Town Officials to view conditions at the School Street Playground and discuss improvements that would make this important community playground universally accessible. Commission members identified issues with the HP parking, deterioration of the current path material and equipment, and significant erosion of the ground.

The Town is planning site improvements including updated and compliant HP parking with one HP parking space at the playground entrance gate and a second HP parking space at the entrance to the parking lot. Water drainage problems will be addressed. There will be a new poured in place rubber accessible path (shown in red in the diagram below) to the projected location of new accessible equipment to be acquired.

Gates will have safe latches to prevent children from exiting unaccompanied. Commission members provided photos of universal design play structures that could be added:

- #1 Communication Board
- #2 Accessible Seesaw “Fun Sway”
- #3 We-Go-Swing
- #4 Wheelchair accessible merry go round



Access to Town Buildings & Meetings

The Commission continues to request improved access to Town Hall, the gateway to community participation and services. Town administration relocated frequently used offices at Town Hall to the first floor to improve

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visitor access. Residents are encouraged to make their needs known so the Town can make accommodations and continue to improve access.

Town Board and Commission meetings continued to be held remotely over the Zoom platform throughout 2021. Remote meetings provided an unexpected benefit by allowing interested residents to use the zoom platform to attend Board and Commission meetings that are not typically broadcast by Westwood Media Center. The Commission believes that the Zoom format would allow greater civic participation by Senior citizens and individuals with disabilities. It will be interesting to learn if Towns will be permitted to continue allowing remote meeting participation in the future.

Impact of COVID19 on Individuals with Disabilities

As we are all aware, COVID19 disrupted health as well as routines and expectations for everyone throughout our community and beyond.

These disruptions continued throughout 2021, exacerbated by direct care workforce shortages. It is well documented that for many, social isolation resulted in mental health crises. The availability of services to help those in need were stretched thin. There were anecdotal reports of calls to various Town Departments seeking assistance, but the Town does not have the capacity to provide mental health services. The main resource that is available is the William James College Interface referral service. While this is a valuable resource, the Commission heard that there were lengthy waits for appointments.

Individuals with disabilities and their families continued to experience significant disruption in access to programs as a result of the pandemic. Programs continued to operate on a diminished capacity basis caused in part by job vacancies. Providers urged the State to increase budgets to allow programs to pay higher salaries for direct care workers without success. As a result, some individuals with disabilities remained at home without adequate services causing regression in skills and placing additional strains on families.

Respectfully submitted,
Anne Berry Goodfellow
Rania Kelly
Co-Chairs Commission on Disability

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Lifeworks Inc. Annual Report

Daniel Burke, President/CEO

Brenda Calder, Chief Financial Officer

MISSION

The mission of Lifeworks is: Advocacy, Empowerment, & Opportunity.



Guiding Principles

- Build collaborative partnerships with families, friends, and communities.
- Ensure a continuum of person-centered supports and choices.
- Advocate for the protection of human and civil rights.
- Develop and retain exceptional, supportive staff.
- Provide visionary leadership that is actively engaged in defining future standards of supports.
- Sustain sound stewardship to advance mission, financial, and organizational integrity.

Lifeworks and The Arc of South Norfolk, which have been affiliated agencies supporting the Town of Westwood since 1954, merged on October 1, 2020. Lifeworks remains a strong and vibrant Arc chapter, one that continues the services and support provided by both agencies for over 67 years, to the people of the Town of Westwood and our surrounding neighbors. To learn more about our history, leadership and Board, please go to our new website at www.lifeworksarc.org and see the information under "About Us." This site provides information about our programs and resources, and displays a calendar of our events and activities. As an affiliated chapter of The Arc of the United States and alongside our chapter partners, led by Arc Massachusetts, we continue to advocate for persons with disabilities and provide opportunities for empowerment and equity.

We have provided support for individuals with intellectual and developmental disabilities including autism since 1954. With financial support from the Town of Westwood combined with that of our other 11 local towns, we are able to pool our resources. This allows Westwood to achieve the highest cost efficiency in providing services to residents diagnosed with intellectual and developmental disabilities, including an increasing number of individuals with autism.



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We have provided the number of people from Westwood who received services from Lifeworks in the chart below.

Program	\$ Per Client	Westwood	
		#	Total
Day Habilitation	\$16,060	4	\$64,240
Family Support	\$1,393	39	\$54,327
Adult Family Care	\$14,697	4	\$58,788
Autism Support Center	\$405	59	\$23,895
Harbor Counseling	\$4,853	13	\$63,089
Social Recreation	\$47	19	\$893
Residential Individual Support	\$22,615	1	\$22,615
Residential Program	\$152,523	15	\$2, 287,845
Employment Training	\$23,332	13	\$303,316
Total Cost of Services:			\$2,879,008

The total value of all services provided last year to residents of the Town of Westwood will increase in the coming year with the addition of new residential program support and the rapid growth of the AFC, Family Support, and Autism Support Center programs. **This year we are requesting level funding of \$9,916.**

Lifeworks is grateful to be a partner with the Town of Westwood. The financial support you give our organization enables us to optimize the services we provide to your residents who are diagnosed with intellectual and developmental disabilities, including autism. It is through our partnership that we are making a difference in the lives of people with disabilities, and we are thankful for our collaboration.

For more than 67 years, we have been developing, expanding, and perfecting the programs and support we offer to your residents. As needs arise, we answer the calls, doing our part to assist people in their times of need. We strive to be a resource to your town, your public officials, your public safety departments, and your residents. It is with your financial support that we are able to do this successfully.

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Please see below for a detailed breakdown of the services we offer in collaboration with our affiliate agency, Lifeworks, Inc.

- Family Support and Adult Family Care: Providing intensive family intervention, in-home respite care supports, case management services, emergency supports, clinical services and family training services, as well as our Adult Family Care model which supports adults with intellectual and developmental disabilities and their caregivers within their own communities. The Adult Family Care program enables adults with disabilities to live with family members who are trained caregivers in their homes.
- Autism Support Center: Offering specialized recreational programs, information and referral services, educational services, parent and sibling support groups, and a resource library. Our center offers clinical, individual, and family supports to children and adults throughout our region.
- Autism and Law Enforcement Coalition (ALEC): Working to foster a deeper understanding of autism and other developmental disabilities among public safety and law enforcement personnel by providing training for police officers, firefighters, EMT's, and emergency room personnel.
- Day Habilitation Programs: Operating educational and rehabilitative day programming for adults who are severely disabled and require specialized and multi-disciplinary care. We have added a new Connections program in West Roxbury serving adults aged 22 and over with a therapeutic day program.
- Harbor Counseling Center: Providing specialized individual and group mental health care for adults with intellectual and developmental disabilities including autism.
- Adult Social-Recreation Programs: Offering after-school and adult social and recreational programs including several social clubs and special events, evening educational classes, discussion groups, and a variety of sports and Special Olympics opportunities. The Norwood Elks have hosted family movie nights for our families and the Bocce team practices.
- Employment Community-based Day Programs: Operating two employment and day programs, one in Norwood and one in West Roxbury. Our bustling location on Clapboardtree Street in Westwood has served individuals through staggered schedules in our adult day program during the pandemic.
- Residential Programs: Supporting 18 residences throughout our local 12-town area. Our most recent new program is a state-of-the-art residence in Westwood that assists families with a beautiful home for their medically fragile adults. This house provides 24/7 nursing care for five individuals.

The partnership between Lifeworks and the Town of Westwood has contributed enormously to the care of Westwood's citizens diagnosed with intellectual and developmental disabilities, including autism. We are grateful for your continued support.

Respectfully submitted,



Daniel Burke
President & CEO, Lifeworks Inc.

Town of Westwood - 125th Annual Town Report

West Suburban Veterans Services District Annual Report

Sarada Kalpee, Veterans Services Officer
Nancy Blanchard, Veterans Services Officer

The West Suburban Veterans' Services District includes the towns of Weston, Wayland, Wellesley, Westwood and Needham. On April 1st 2021, the town of Westwood joined the WSVD District. The district board is comprised of five members each designated by the Select Board from each community. The district office assists and facilitates the needs of veterans and their families with financial benefits from both the Commonwealth of Massachusetts and Veteran Affairs. The central office is located in the Wellesley Town Hall with satellite offices in each member town to provide services more conveniently for veterans and their families.

Westwood Veteran Service Officers are Nancy Blanchard and Sarada Kalpee, both US Army veterans. They are available in the town of Westwood on Monday's and by appointment. They will be located at the Westwood Council on Aging between the hours of 0900-1500. A full range of benefits and services are available to veterans and their families based on certain qualifications and eligibility requirements. Veterans and family members may contact the department at (781) 850-5504 with any questions or to schedule appointments.

2021 Highlights for Westwood

- Provided \$16,493.54 in Chapter 115 benefits to Westwood Veteran residents
- Despite Covid, with social distancing protocols, hundreds of flags were placed on Veterans graves for Memorial Day.
- The Veteran's Day Ceremony spearheaded by Michelle Miller with a supportive committee honored all Veterans received tremendous feedback
- Happy Retirement to MaryAnne Carty who wonderfully served as the Administrative Assistant to the Veteran Service Department for the town of Westwood.

West Suburban Veterans' Services District Board Representative

Appointed by the Select Board: Christopher Coleman, Town Manager

Respectfully submitted,
Sarada Kalpee

Town of Westwood - 125th Annual Town Report

Memorial Day Committee Annual Report

*Veterans Services
Dottie Powers
LT. Joe Vinci*

*American Legion Post 320
Chris McKeown
Ellen Hurley*

*Chief John Deckers
Henry Aaron*

Mission

Organize parade and ceremonies memorializing those who gave their lives for their country.

Goals and Responsibilities

- Organize parade and ceremonies
- Provide Veteran grave markers and flags for veterans' graves and memorial squares.

Program/ Service Areas

Parade/Ceremonies

- Organize parade participants and Memorial Day ceremonies
- Supply refreshments for parade participants.

Provide Decorations for Graves

- Grave markers for flags signifying service in appropriate wars.
- Flags and flowers for Veterans graves in both Westwood cemeteries.
- Flags on signs in Veteran Squares.
- Large Wreath for Monument at Veterans Memorial Park.

Prior Year Accomplishments

- Decorated veterans' graves in Westwood cemeteries with Flags, Grave markers, and flowers.
- Furnished Wreaths and flags on monument and signs in Veterans square.
- Planted flowers in park and squares
- No parade due to Covid 19 protocols. Weather forecast (and actual weather) was poor, so ceremony traditional held at New Westwood Cemetery was under the temporary tent at Thurston Middle School

FY 2022 Service Plan

- Hold Memorial Day Events on Monday, May 31, 2022. The Memorial Day Parade will begin at 10:00 A.M. at Town hall and proceed to the New Westwood Cemetery for the traditional Memorial Day ceremony.

In January, 2021, Mr. Henry Aaron passed away. He was a long-term member of the Memorial Day Committee. Mr. Aaron's contributions were significant to the Town's Memorial Day observation and he will be greatly missed.

Respectfully submitted,
Memorial Day Committee

CULTURE & RECREATION

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Board of Library Trustees Annual Report

Paul T. Fitzgerald, Chair

Mary Masi-Phelps

Mary Beth Persons

Maria Ryan

Jessica Cole, Secretary

Maureen Murphy Von Euw

In 2021 the library continued to adapt to changes caused by the Covid19 pandemic. Throughout the pandemic the library continued to serve the community in a myriad of ways: from curbside holds pickup, homebound delivery service, to express browsing appointments, independent study appointments, and virtual programming. Safety for staff and patrons were of the utmost importance and the guiding principle in all library decision making. We were delighted to open fully to our pre-pandemic hours and services in June 2021 and return to a new normal. The Trustees collectively express our sincere gratitude and appreciation to the staff for their creativity, skill, dedication and professionalism over the past year.

Early Spring of 2021, we were tasked with filling the role of a new Library Director. With the guidance and support from Town Administration, a selection committee was created. The committee was made up of two trustees, former trustees, Town Administration, and the Director of Human Resources. Out of 40 applicants, and 3 rounds of interviewing, we unanimously approved Lizzy McGovern our new Library Director. We have the utmost faith in Lizzy's expertise and leadership and can't wait to see what exciting things are in store for the Westwood community in the coming years.

2021 was also a busy time with the renovation and relocation of Wentworth Hall and the Islington Branch library. We worked closely with the Town in this process and the building was completed in the Fall of 2021. Due to COVID supply chain issues, furniture and shelving ordered for the branch was delayed. The reopening of the Islington Branch in early 2022 was filled with friendly staff, a new business center, books for all ages, and more!

As always, we remain deeply indebted to the Friends of the Westwood Public Library for the funds and other services they provide to supplement the Library's operating budget. Over the past year, the support provided by the Friends was invaluable in enabling us to continue to provide programming. We are grateful for the continuing commitment of the non-profit Westwood Public Library 21st Century Foundation. The funds provided by the Foundation make it possible for the Library to purchase materials, services and equipment as well as provide professional development.

Respectfully submitted,

Paul Fitzgerald, Chair

Town of Westwood - 125th Annual Town Report

Westwood Public Library Annual Report

Elizabeth McGovern, Library Director

Library Board of Trustees

*Paul Fitzgerald, Chair
Jessica Cole, Secretary
Maria Ryan*

*Mary Masi-Phelps
Mary Beth Persons
Maureen Murphy VonEuw*

LIBRARY STAFF

*Vicki Andrienas
Suzie Canale
Thomas Donnelly
Theresa Duane
Kristy Pasquariello
Joyce Levine
Tina McCusker
Caitlyn Moore
Kristen Sheridan
Patrick Scannell
Caroline Tighe
Andrea Varkas*

*Kristen Barenthaler
Claire Connors
Corinne Coveney
Janice Grady
Elizabeth Keefe
Patricia London
Geoffrey Somes
Felicia O'Keefe
Helen Rezendes
Linda Skerry
June Tulikangas
Patricia Wade*

*Karen Cagan
Alison Palmgren
Karen Gallagher
Abby Walsh
Matt Kuchta*

Vision Statement

The Westwood Public Library will provide excellent professional, educational and recreational resources for lifelong learning while fostering a culture of inclusion in a vibrant place that is free and welcoming to all.

MISSION

The Westwood Public Library provides high quality resources and diverse and creative opportunities for residents of all ages

- to satisfy their recreational interests and find information on popular cultural and social trends
- to use information on topics related to their work, school and personal lives
- to fulfill their need for personal growth and development
- to develop an understanding of their heritage and that of other cultures
- to join the community to discuss issues of common interest

With a broad collection of physical and electronic materials and programs, staff supports the pursuit of life-long learning. The Library serves the community as a meeting place for residents, municipal bodies and civic organizations.

A Look Back at 2021

What a year at the library! We started off 2021 still in the world of Covid19, measuring the progress of returning to "normal" with safety measures and precautions. Beginning in January we were able to open the second floor to individual study appointments as well as continue our Express Browsing on the first floor and curbside pickup. In June the library fully reopened its doors to the public with pre-pandemic capacity and returned to its regular hours of operation and services. We were so happy to see all our patrons smiling faces as we embarked on this

Town of Westwood - 125th Annual Town Report

new chapter for the library. June is also when the Board of Library Trustees announced that after many years as the Head of Children's Services, and many months of extensive interviews, I was promoted to Library Director! I am honored and thrilled at being able to shepherd a dedicated team and create an enriching experience for all who enter our physical (and virtual) doors. With a supportive Board of Trustees, Friends of the Library group, and 21st Century Fund, we are in a wonderful position to enhance the lives of our patrons in so many ways.

In the Fall, the library staff began our process of developing a new Strategic Plan for the library that will help shape the next 3-5 years of services, programs, collections, and more! We can't wait to kick off 2022 with new ideas that will make Westwood Library the best library in the state!



Fast Facts of 2021

- Digital content options continue to be increased with Audio books as one of the more popular materials downloaded.
- Circulation of materials is up 60% from last year and programming attendance is up 40%!
- Attendance at library programs continues to grow even through the pandemic: Children's Programs (6,155); Young Adult Programs (504); Adult Programs (1454)
- Summer Reading program maintained its success with more than 700 kids and teens participating. The program has always been an important part of literacy in the community and many families look forward to participating each year.

Staffing

It has been a year of transitions in so many ways including our staffing. Due to retirements we have new staff that have joined the library team: Abby Walsh, our new Head of Adult Services, Corinne Coveney, Part time Reference Librarian, and Suzie Canale has moved from Children's to our Adult Services Department. Starting in July, Kristy Pasquariello became the Head of Youth Services and Caitlyn Moore became our full time Children's Librarian. Everyone has positively blossomed in their new roles! We also welcomed new on-call substitute library assistants Janice Grady and Geoffrey Somes.

We are so grateful for the dedicated team that has worked so hard in the last two years to continue to deliver services to the community throughout many iterations and changes.

Islington Branch Library

As construction continued on Wentworth Hall, Claire Connors, Branch Librarian, continued to serve the Islington community through the Main Library location as well as virtually. We have had a year of great virtual events. Each month we have two book clubs, a book share, a weekly knitting group, and two Pastel Paint Programs, mostly all on zoom. As Wentworth Hall was under construction and with Covid still looming, having virtual programs was instrumental in keeping our book groups and regulars in contact with each other. So many patrons said they don't know what they would have done without the programs.

Partnering with the COA in a program developed in 2020, the library expanded its Homebound Delivery program. Karen Gallagher and Claire Connors started the year delivering books and lunch to patrons who couldn't get to the library as part of the Books and a Bite program. They made 275 deliveries January through March and the patrons who participated were so appreciative.

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The one silver lining to the pandemic is that authors are willing to zoom with book groups. We have been very fortunate with our authors, **William Kent Krueger, Jennifer Robson, Kristin Harmel, Marjan Kamali, Jane Healey, Suzanne Nugent, Lisa Wingate, Patry Francis and Ted Reinstein.** The last two were hybrid visits.

Sit n Knit continues to grow in members. The ladies were so happy to get together, and chat and of course knit.

When the Main Library reopened with regular hours in June 2021, it was great to see Islington regulars meet at the Main library and take advantage of all its offering as we waited patiently for the Branch to reopen in its new home. The construction was completed in Fall of 2021 but due to supply chain delays, the Branch Library could not open until 2022. However long it took it was totally worth the wait. In 2022 we will expand It is a beautiful space that the community will have and enjoy for years to come!

Reference & Adult Services

2021 Initiatives

- Programming: The Adult Services department offered programs that were virtual and in-person during 2021 as safety measures allowed considering the various global COVID strains. Despite the pandemic, we offered 135 programs with a total of 1454 attendees.

Living Library Initiative (LLI)

- The LLI at Westwood Public Library is a grassroots project started by Reference Librarian, Suzie Canale, to promote continuing education and awareness about sustainability, ecological systems and native landscapes in a way that is educational, fun, relevant and applicable to all ages.
- Bloom Zoom is under the umbrella of the Living Library. Bloom Zoom is a floral and gardening programming series created to support interest, encourage continuing education and entertain patrons with hands-on horticultural learning. The library offered 6 highly popular Bloom Zoom programs in 2021.
- This initiative is providing opportunities for collaboration with other town departments and we already have planned programs with the Council on Aging (COA) in 2022.
- Reference Librarians, Suzie Canale and Corinne Coveney, offer Drop-In Tech Help on Monday afternoons from 12-2PM. Reference librarians are available to help with general troubleshooting with phones, tablets, and laptop computers, and also with library apps and websites. Appointments can be up to 45 minutes long.
- Local History: Philbrick Collection
Reference Librarian, Tricia London, is managing the curation, restoration recommendations, placement, organization and listing of the Philbrick Collection on a Library LibGuide. A lot of work has been done to properly store and catalog each piece. In 2022 each piece will be hung in the library for all of the community to enjoy and learn more about each treasured print.



Library Programming

- The Library had a busy year of in-person and virtual program offerings for all ages! Librarians were busy getting back out to the community for outreach visits. You may have seen us Westwood Day and Westwood Young Women's Harvestfest!
- Staff continued to provide popular virtual and in-person programming with many author visits (Sam Farmer and Sara Symons to name a few), cooking classes, flowers arranging and more.
- Suzie continued her popular series on gardening and all things nature with in-person Bloom Zoom and craft programs such as: Floral arranging, Succulent Terrariums, Botanical rubbings, and more.

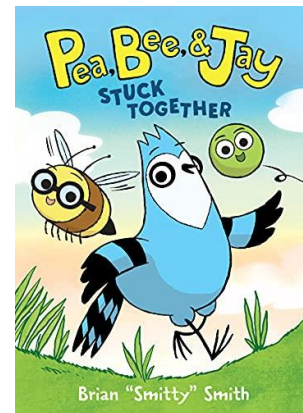
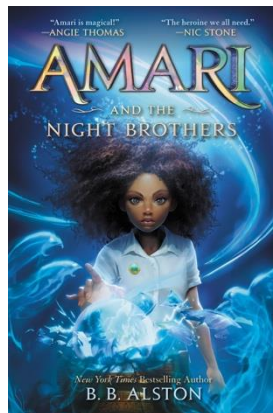
Town of Westwood - 125th Annual Town Report

- We also held two Outdoor Family Movie Nights in partnership with Westwood Recreation. Movies were displayed on a large pop up screen on the Deerfield field.

Summer Reading

Over 700 kids and teens participated in Summer Reading program with 266 earning Summer Reading Champion Lawn signs for reading 50 hours or 50 books. The program was hosted using the digital Beanstack app and website that the Massachusetts Board of Library Commissioners made available to libraries across the Commonwealth. Last summer we challenged the entire Westwood community read 10,000 hours and we read over 36,000! In summer of 2021 we upped the challenge to read 40,000 hours collectively. That goal was quickly reached, with a grand total of 40,186 hours reached during the Summer Reading Program!

The annual tradition of visiting all 5 elementary school library classes for Kindergarten through 5th grade was conducted virtually once again this year. Our Children’s Librarians visited 40 classes with 1075 students joining our Zoom meetings to listen to our librarians share information about favorite books of the year and the Summer Reading Program. We thank Westwood Media Center for once again creating an engaging and fun Summer Reading video that explains all you need to know about the program and prizes!



Most popular Summer Reading picks! From left to right: Dragon Ops by Mari Mancusi, Amari and the Night Brothers by B.B. Alston, Pea, Bee, and Jay Stuck Together by Brian Smith



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Children's Department Highlights: The Westwood Children's Department began the year providing online storytimes and connecting with their youngest patrons over Zoom! With warmer weather, we transitioned to outdoor storytime, braving wind, rain and one memorable time, a slight hail storm!



Library Staff perform Halloween stories and songs.



Caitlyn Moore has Storytime outside in Summer 2021

We also continued to create 50 Take and Make Craft Kits per week for the entire year, totaling over **2500 crafts!**

In the Fall, Children's Librarians were delighted with the increase of in-person visitors to the library. We started hosting more storytimes (including our beloved Halloween Storytime and Parade) and in person programs, as well as semi-regular virtual Trivia Nights which proved to be a big hit with families.

In the Fall and Early Winter, librarians were back to regular indoor programming with new book clubs (MCBA Book Club for grades 4-6 and Book Explorers for grades 2nd and 3rd) and story times added to our roster.

The Children's Department partnered with Westwood Early Childhood to offer the 1000 Books Before Kindergarten program. We continued to offer this wonderful early literacy program and with funding from the Friends of the Library, each new registrant is gifted a reusable bag and book to get started.

Teen Department Highlights

In the Fall, we also saw the return of many middle school students who continued to use the library as a place to hang out after school and attend regular gaming programs, popular Murder Mystery programs and escape rooms, as well as the Youth Advisory Board meetings, in which teens volunteer for various library activities.



6th graders enjoy book talks from librarians on their visit to the library.

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Izzy Feinfeld, Westwood High School Junior, with author Traci Chee.

We collaborated with the Westwood High School during the revamp of their summer reading initiative for their students. Theresa Fisher, the librarian at the school, and Felicia O’Keefe, Teen Services Librarian, wanted to create a One Book, One Community opportunity for the students and the greater Westwood community. They chose to read one book for the

entire school (*We Are Not Free* by Traci Chee) and invite the author to speak to the students. We then hosted the author for a speaking event with a high school junior as our moderator open to the entire community.

One of our favorite traditions is the annual field trip of Thurston Middle School’s 6th grade to the library every Fall. 2020 was a zoom visit but in 2021 we were so happy to see the students return in-person for this event. The students break up into small groups and visit various parts of the library to learn about all we have to offer: digital library card that can be accessed on their phone, the Teen Room, programs, and research and homework help from the Reference team. We end the visit all together with librarian’s booktalking our favorite books of the year perfect for new middle school students.

Technical Services

Technical services department welcomes the newest staff member, Pat Scannell. The staff added 8000 new items into the collection, Jan-Dec 2021. A shout out to Liz Keefe, who provided a steady hand during personnel transitions. The department as a whole was forced to deal with the delays and shortages which affected the publishing industry. Despite these challenges, the staff kept everything flowing.

On the technology front, many staff desktops, laptops and printers have been swapped out. The overhaul of the wireless network is complete. In addition, new wireless printing services have been launched. Sensus, which provides people counter technologies, is up and running. For the Wentworth Hall project, all staff participated in getting ready for the opening. Head of Technical Services worked with Town IT on getting the technology up and running.

Readers’ Corner



Looking for what to read next and overwhelmed by too many choices?

Browse our new ReadNext collection filled with books hand selected by your very own Westwood Librarians! Here you will find: past ReadNext subscription picks, Book Buzz titles, and other staff favorites. This is where you can find a little bit of everything perfect for adding to your TBR list. This collection is always evolving so check back frequently to find what could be your next great read!

Library staff continue to offer ReadNext book bundles. You tell us what you like to read, we hand pick the books just right for you! Visit the Library Website at www.westwoodlibrary.org/ReadNext. Library staff are available to provide guidance or assistance, by phone, email or in person. All readers are encouraged to sign

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up for our e-newsletters and specifically our “Book Buzz” quarterly newsletter that highlights what staff are reading/listening to as well as new titles to add to your “To Be Read” list.

Museum Passes

We are so happy to offer free or discounted tickets to local museums, and are grateful to the members of the Friends of the Library and our community sponsors for their support of this popular program. We have passes to Zoo New England, Children’s Museum, Museum of Science, Museum of Fine Arts, Isabella Steward Gardner, Fuller Craft, State Parks and Beaches, Hale Parking pass, and many more! Please visit our website at www.westwoodlibrary.org for all museum pass information.

Friends of the Library

The Friends of the Westwood Public Library (FOL) continue to support library programming and community outreach opportunities. We are grateful to all of the members of the Friends and look forward to partnering with them on new projects and initiatives. FOL membership is open to anyone who uses and loves our library, and volunteers are always welcome. If you would like to join the FOL or want more information about any of our many and varied activities, the email address is folwestwood@gmail.com.

21st Century Fund

More than a decade ago, the Library Trustees created the non-profit Westwood Public Library 21st Century Fund, to supplement town funding for the library system’s capital, equipment and end user technology needs. Most recently, the Fund sponsored the Business Center located in the newly renovated Islington Branch at Wentworth Hall. The Fund also continues to provide support for staff development and the creation of innovative program offerings and improved services for all of our patrons. For additional information about the 21st Century Fund’s ongoing mission to help maintain and enhance the Library as a cultural and community center for all Westwood residents, please visit www.westwoodlibrary.org/wpl21stcentury.

Library Board of Trustees

I would also like to take this opportunity to thank the Library Board of Trustees for their continued support and guidance throughout the year: Paul Fitzgerald (Chair), Jessica Cole (Secretary), Mary Masi-Phelps, Mary Beth Persons, Maria Ryan, and Maureen Murphy VonEuw. I am grateful to all of the Board members for their continued advocacy, dedication, and commitment to providing and enhancing library services for all residents in the Westwood community.

Happy Reading!

Respectfully submitted,



Lizzie McGovern, Director

Westwood Public Library

Town of Westwood - 125th Annual Town Report

Westwood Cultural Council Annual Report

Board Members

Nancy Donahue, Secretary
Anne Innis, Chair
Elizabeth Nicosia, Treasurer

Jennifer Crummet
Margaret Rustrian
Joan Murphy

Jennifer Ryan
Maria Ryan
Tomo Lazovich

Mission

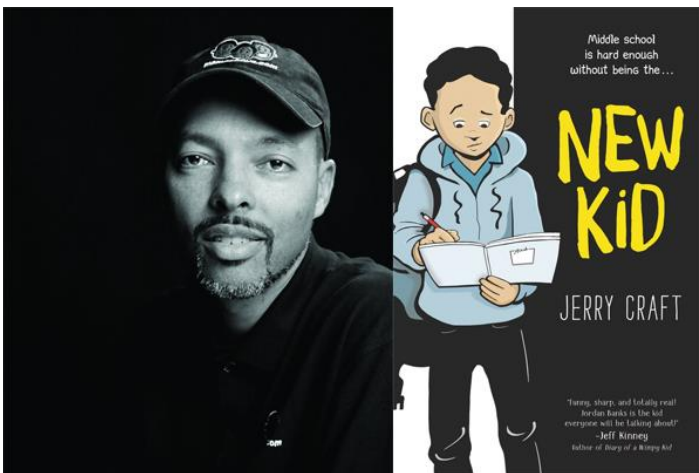
Westwood Cultural Council (WCC) helps provide cultural opportunities for residents of our community. Annually, WCC gives grants to applicants wishing to provide opportunities in the arts, humanities and sciences to various segments of Westwood's residents. The Council receives grant funding from the Massachusetts Cultural Council to promote excellence, access, education & diversity in the arts, sciences and humanities to improve the communities' economics & quality of life.

Council Activity

At the 2021 Annual Granting Meeting in October, the board collectively agreed to grant funding to the following eight programs for 2022:

1. Westwood Historical Society: The Fairbanks House - An "Above and Beyond" Tour - \$150
2. Lynne Viti: Poets in the Schools and the Town of Westwood - \$1,260
3. Westwood Public Library: Bloom Zoom - \$1,000
4. Roger L. Tincknell: Ireland to America - \$500
5. Westwood Integrated Preschool PTO: Meet Drumlin Farms - \$525
6. E.W. Thurston Middle School: Love Science Together - \$1,500
7. Westwood High School: WHS J-Term Fashion Week - \$300
8. Martha Jones School: Europa Encounter - \$1,950

Images from previous years' grant awardees



Jerry Craft presentation at Thurston Middle School



Flower arranging inspired by books at the Westwood Library

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Westwood Cultural Council Annual Report



Bird walks lead by Mass Audubon and Council on Aging



These programs continue to take place throughout the year, and the Council promotes programming that is open to the public in conjunction with the presenting entities.

Respectfully submitted,
Anne Innis, Chair

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Recreation Department Annual Report

Richard Adams, Recreation Director; Susan Perry, Assistant Recreation Director; Joseph Bertone, Program Manager; Kerrie Francis, Program Manager; Holly Coots, Aquatics Manager; Brian MacDonald, Aquatics Assistant Manager; Angela Lassig, Recreation Assistant

MISSION

It is the mission of the Westwood Recreation Department to provide a broad variety of safe, exciting, fun, and high-quality programs and events to participants of all ages, interests and abilities. Westwood Recreation will be known as a leader in the region in providing these leisure time activities, one that provides a great experience to all participants.

The programs and events will:

- Be cost effective and affordable
- Utilize collaboration with other departments and providers
- Foster a sense of community
- Provide for social interaction
- Include opportunities for organized activities as well as informal one-time activities
- Teach lifelong skills

The Department will endeavor to determine the wants and needs of leisure services for the Westwood community on an ongoing basis and to implement changes based on this feedback.

Recreation Department, Director Update

The Recreation Department is pleased to present this year's annual report. The department strives to provide affordable and engaging programming that meets the interests of the Westwood community. Parks and Recreation participation helps foster a sense of community, positively impacts health (reducing health care costs), reduces crime, stimulates the economy, and improves overall quality of life. To accomplish our mission the Recreation Department leans heavily on the support and cooperation of the School Department, DPW, Finance, IT, Procurement, Board of Health, OCED, Emergency Services, and many other departments. The Recreation Commission and staff appreciate the efforts of countless volunteers, citizen groups, organizations and local businesses who donate their time, energy, and resources to maximize the quality of activities and events run by the Department. These groups also contribute toward the improvement of town facilities including playgrounds, ball fields, and park amenities.

Emerging from the threat of COVID-19 in 2020, the Recreation Department was able to resume near normal operations in 2021. We saw tremendous growth in participation for our spring programming nearly doubling historical averages. Summer programs also saw significant growth also achieving largest year status. We were able to resume all of our special events most notably Westwood Day which turned out to be very well attended by the community.

Our most valuable asset is our staff. This past year, the Recreation Department said goodbye to one of our Program Managers, Kelley Peterson who took a similar position in her home town. We wish her all the best! Kerrie Francis has replaced Kelley. Richard Adams removed Interim from his title to become the permanent Recreation Director. A new position, Assistant Recreation Director was created in place of the Business Manager role which was vacated by Rich. Sue Perry was promoted into that role. Holly Coots joined the Department as Aquatics Manager to replace Sue.

The Recreation Department is working on a long-term plan to establish, either by new construction or through the repurposing of a town-owned building, a community Recreation Center. The amenities of such a center

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would provide new and expanded opportunity to build our program offering. We will continue to work with town departments to plan and research the feasibility of a new recreation center.

Administration and Finance

The Administration and Finance division provides structure, organization, and support to all areas of the Recreation Department. This division manages all financial activities related to the daily business operations. Additionally, it develops, proposes and implements registration and fiscal policies and procedures for the Department.

Budgets, reports, and statistics are generated to assist in the development, implementation, and evaluation of Recreation programs and services. The goal of this “fee for service” Department is to offer affordable programming to all residents. Scholarships are available for residents in financial need.

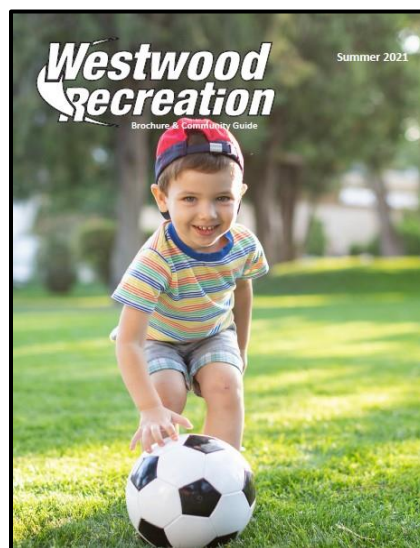
- Generated \$612,828.98 during the four-day March into Summer event.
- Recreation Scholarships: \$6,633 program fees waived to assist Westwood residents in financial need.
- Westwood Community Chest: \$12,320 donated to assist 18 participants with summer recreation programs.
- Raised \$4,400 in advertisements to offset the printing expenses for the brochure and community guide that is published four times a year.

Marketing and Special Events

This division manages and coordinates all marketing, advertising, and promotional work. Strategies are formulated to increase awareness of recreation programs and services.

The Department’s website remains the focal point of our marketing strategy while Facebook, Twitter and Instagram are used to keep our customers apprised of current and developing recreation news and updates. We are working to increase our presence on these social media platforms to connect with the highest number of users possible as social media continues to climb as the gateway to information.

Program marketing includes: seasonal brochures, website, online registration, Facebook, Twitter, Instagram, Westwood Media Center, school district bulletin, Westwood Press, Hometown Weekly, Preschool Network, Early Childhood Council, flyers, posters, yard signs, email, phone, and office inquiries.



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2021 Special Events

March Into Summer (March) – The open house portion of March Into Summer was cancelled. Online registrations during the event did take place and were strong.

Fishing Derby (May) – Annual Fishing Derby was held Saturday May 8, 2021.

Fireman's Foam (July) – The Annual Fireman's Foam event was held Wednesday July 14, 2021.

Summer Concert Series (July) – Four, fun-filled concerts were held at the Westwood Council on Aging's lawn and gazebo that delighted all in attendance.

Westwood Day (September) – The Annual Westwood Day celebration was held Saturday September 25, 2021.

NYE Fireworks (December) – The Annual Fireworks display was held Friday December 31, 2021.



Westwood Day 2021, the 9th annual celebration, was a huge success and saw 8,000 visitors/participants, with new activities, vendors, sponsors, participants and volunteers. There was a Westwood High School football game followed by fireworks show Friday night. Saturday action kicked off with the 5K Road Race and Fun Run and all the festivities throughout Saturday were well received. We had beautiful, warm weather and members of the Select Board/Recreation Commission addressed the crowd from the stage to welcome everyone. Highlights included a roaming railroad, multiple interactive areas (pumpkin decorating, inflatables, slime making, and sports) as well as a burn house demonstration by Westwood Fire, K-9 demonstrations from Westwood Police Department and several local acts performing live on two stages. Vendor Village welcomed over 100 vendors and the Food Court had 7 vendors offering a variety of delicious dining options. Both areas had new, first time participants.

Westwood Day is planned, coordinated and produced/managed by the staff of Westwood Recreation with the invaluable help of the other Town Departments including Town Administration, Emergency Services, Westwood Public Schools, and the DPW. The Recreation Commission helps guide the Recreation Department's efforts in planning the event and helps with on-and-off site operations throughout Westwood Day. Lastly, the event could not be a success without the support of the community and our many volunteers who help in the pre-event set up, running of the event and post-event clean up. Thank you all!

Westwood Day 2021 Important Facts

- Saturday, September 25th
- 9th annual event saw a significant crowd size due to the very warm, sunny weather
- Committees headed by Recreation Staff: Activities, Vendor Village, Food Court, Entertainment, Sponsorships, Facilities, Volunteers, and Marketing
- There was a Friday night football game followed by fireworks.

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- More than 80 adult and student volunteers contributed to the success of event

Programming and Services

The Programming arm of the Recreation Department (Rec) serves the Town of Westwood through dynamic programs which actively work to identify and meet the needs of the entire community. A wide range of activities help enable residents to spend their recreational time in a positive, productive, and enjoyable manner.

The Recreation Department implements the Field/Outdoor Facility Permit Policy and issues permits for sports organizations and renters who wish to reserve Town and School fields. Additionally, Recreation and Department of Public Works work collaboratively to inspect and maintain the Tot Lot, School Street and June Street playgrounds.

Beginning in Fall 2021 the Recreation Department began holding programs in the new Wentworth Hall building in Islington. The Recreation Department greatly valued our many years in the Islington Community Center but the time during 2020/2021 when we had no indoor recreation space, highlighted the value of quality program space. Working in Wentworth Hall required us to work closely with Youth and Family Services, the Library and the Early Childhood departments.



2021 Program Highlights

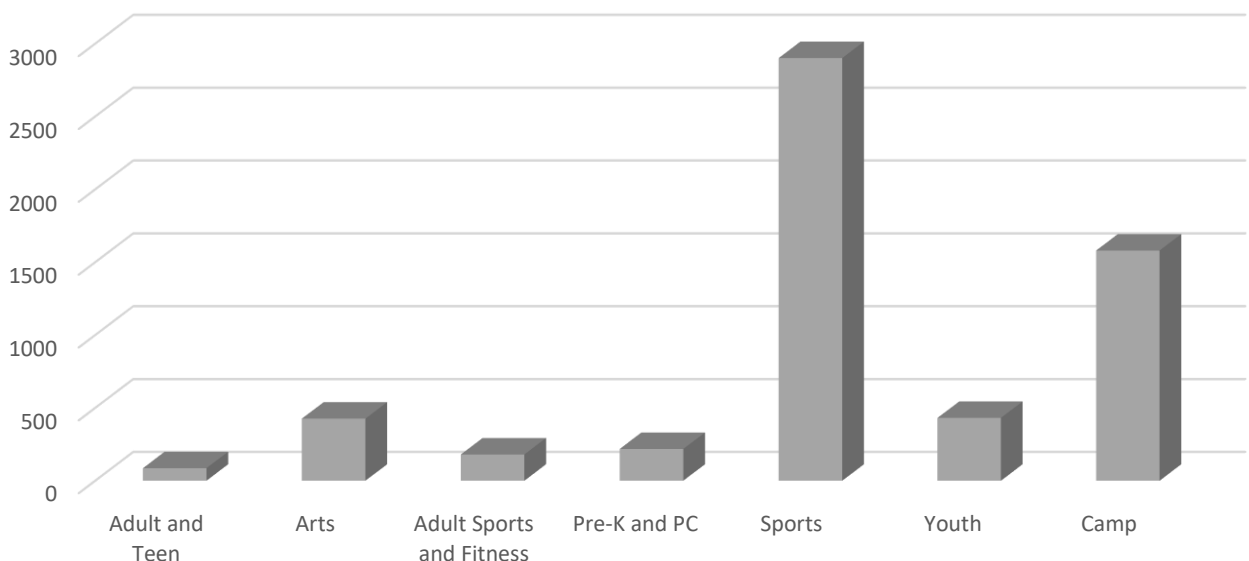
- During the Winter 2021 season, the Recreation Department was limited in the programs we could run as the we did not have any indoor space available to us. Despite this we found creative ways to offer Westwood Residents recreational activities. We ran as many classes in our Pool Lobby as we could and we ran sports classes outside despite the winter weather. We were pleasantly surprised when most of our winter sports classes were well received and filled up. In total we taught sports classes for 136 participants outside that winter.
- Another strategy we utilized to meet the needs of the community was to offer single-meeting programs rather than reoccurring weekly classes. Including a Snow Shoe hike, Jewelry Making, Junior Scientists, Duct Tape art, Paper Airplane Engineering and Scrunchie Making.
- Spring 2021 marked a very real change in people's behaviors and after a long time in relative isolation, they were ready to get out and play again. There were 303 program registrations in winter and it jumped to 1119 in spring!
- Summer Camp had its return to relative normalcy. Camp was held at Thurston Middle School and went from averaging 125 campers per week in 2020 to 215 campers per week in 2021. The camp also returned to offering swim time in the Rec pool.
- In light of the State Camp Covid protocol that campers could choose to not wear a mask when outdoors, Rec took over the rental of the giant white event tent at Thurston for the summer and bought 8 additional picnic tables for the kids to sit at.
- Summer Sports clinics had a total of 1413 participants and each clinic was a success and staff members did an amazing job despite the extreme heat.
- Eight teams participated in the Adult Basketball League this summer at Morrison Basketball courts.
- 3 Bands performed at the Summer Concert Series at the COA in conjunction with the Westwood Young Women's Club.
- In Fall 2021 we served a total of 857 patrons in non-aquatic programming including but not limited to Sunday Lacrosse classes, Afterschool Arts at Deerfield, Musical Theater class, Lego Engineering Concepts, Afterschool Tennis, Field Hockey, Soccer Tots, Boot Camp, and Pickleball.

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- Residents have been requesting Pickleball programs increasingly over the last few years and this fall we were thrilled to begin offering Pickleball classes, beginners classes to 45 participants. This program was so popular we extended it to the winter months inside at Deerfield Elementary.
- Deerfield Elementary has given the Recreation Department the opportunity to offer more sports and arts programs in the Fall of 2021, such as Deerfield Fun and Games and Afterschool Arts.
- Short Wednesday Sports and Games was filled to capacity and was held at Morrison Park Complex.



2021 Participants Total 5,822



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2021 Fields and Facilities Highlights

- Issued spring, summer, and fall field permits and maintained online field calendars.
 - A total of \$35,772.62 was collected in rental fees.
- Painted pickleball lines at the Downey courts while identification of a permanent location to install courts continued.
- Deerfield Elementary Gym was used for many programs in the Fall 2021.



Aquatics

The Aquatics Department includes the Aquatic Manager (newly hired in November), the Assistant Aquatic Manager, the Aquatics Specialist (hired in April), Water Safety Instructors, Lifeguards, Water Safety Instructor Aides, Swim Team Coaches, and Pool Volunteers. The pool is utilized by Westwood residents, the Westwood High School swim team and students, and residents from neighboring communities. The Aquatics Department provides recreational lap swimming, competitive swimming, aqua fitness, swim lessons and other water activities for all ages. The facility is an authorized provider for the American Red Cross, offering swimming programs including: Parent/Child and Preschool Aquatics, Learn-to-Swim Levels 1-6, Water Safety Courses, Lifeguarding, Water Safety Instructor Training, CPR/AED and First Aid.

The pool continued to remain open with safety protocols strictly adhering to the local, state and federal guidelines related to the pandemic. The pool was open daily to members for Lap Swim by reservation from 6:10 am to 2:10 pm Monday through Friday. 1,603 active memberships were purchased for the year. Additionally, 10,522 swims occurred during our designated lap swim period for the year.

Specialized programs were conducted such as: Competitive Swim Team, Springboard Diving, Condition Swimming, Introduction to Paddle Boarding, Lifeguarding, Water Safety Instructor, and Scuba Diving and provide unique programming to the community. The pool maintained several consistent rentals for underwater hockey, underwater rugby, Walpole swim team, and Xaverian Brothers High School. Summer Camp and Games Galore made daily use of the pool for open swim. The aquatics staff collaborated with Hale Reservation and offered Stand-Up Paddle Board Adventures. New program highlights for the past year include hosting a national Underwater Rugby weekend tournament over two days with 60 participants traveling from multiple states: California, Colorado, Ohio, New Jersey, Florida, and Connecticut. This wide array of aquatic programming for people of all abilities promotes health, wellness and provides opportunities for socialization in a clean, secure, and comfortable environment. In total, the pool provided aquatic activities for 15,974 individuals in the year 2021.

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The aquatics staff participated in online ZOOM presentations including reading to local kindergarten students, working with the Mass Parks and Rec Association to provide information on how to run an aquatics operation during COVID-19, and served as a panelist at the annual conference at the Aquatics round table to advance the professional development and enhance networking of aquatic professionals in Massachusetts. Three full time aquatics staff also completed their Certified Pool Operator training, a certificate valid for 5 years. The aquatics team conducted two sessions of Water Safety Education with Safety Town, educating 32 children ages 5-7 years. The aquatics staff devoted countless hours planning for a very successful Westwood Day! The Aquatics Manager participated in the Aquatics Summer Debrief zoom with Aquatic Managers from eastern Massachusetts. Two full time aquatics staff completed a Strokes and Turns Officiating Training with the Winter Suburban Swim League.

2021 Monthly Statistics - Open & Lap Swim

Month	# Active Memberships	# monthly swims
January	120	733
February	115	706
March	119	957
April	119	816
May	129	828
June	139	1067
July	139	913
August	149	900
September	148	917
October	138	799
November	143	921
December	145	965
Totals	1603	10,522

Respectfully submitted,
Richard Adams, Recreation Director

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Recreation Commission Annual Report

Ann Delaney, Commission Chair
Joyce Cannon, Vice-Chair
Sheila Moylan, Secretary
Mitchell Katzman, Member

Katie Collins, Member
Paul Tucceri, Member
Elizabeth Phillips, Associate Member

Mission

The Westwood Recreation Commission serves as a volunteer advisory board to the Director and staff of the Westwood Recreation Department on all recreation-related activities for the town. In regular public meetings, we provide input on matters such as the annual operating budget and capital improvement projects, periodically review the recreation programs and events offered, and generally represent the interest of the residents of Westwood to ensure outstanding programs and facilities that enrich our community.

2021 Accomplishments

2021 saw the Recreation Department emerge from the COVID-19 pandemic. While COVID-19 did limit registration in the first quarter as it did in 2020, the spring of 2021 saw historically high enrollment up over 100% from prior years' averages. As vaccine uptake continued through the spring, registrations for summer and fall programs also reached historical highs. Special Events also resumed in 2021, most notably Westwood Day. The Commission would like to first and foremost recognize the dedicated staff who were determined to serve the community throughout the pandemic only to see the department emerge to new highs as the pandemic waned. Greater detail will follow in our Recreation Department annual report, but the Recreation Commission is proud to have worked with the department to achieve the following in 2021:

- Planned and implemented our signature event Westwood Day for over 8,000 residents and neighbors. Also planned and hosted multiple town events including the Annual Fishing Derby; Summer Band Concerts; Firefighter's Foam, and New Year's Eve Fireworks.
- Operated Summer Camp serving a total of 1,580 participants; with a total of 5,822 participants registered in the areas of camp, sports, and youth, programming throughout the year.
- Continued operations of all aspects of the Aquatics program while maintaining COVID-19 safety guidelines with 15,974 total swims and 10,522 lap swims.
- Created and offered many new programs including Street Hockey League, Strong Girl Fitness, Winter Photography, Pre-K Play Group, Blue Hills Day Hike, and Pickleball.
- Obtained a \$10,000 grant from the Westwood Education Foundation to develop and operate a new inclusive program designed to partner neuro-diverse and neuro-typical children in a LEGO setting to encourage and develop socialization skills. This was a year-long effort with the program to commence in Jan 2022.
- Capital improvement projects including painting pickleball lines at the Downey tennis courts. Also, began offering pickleball lessons and gameplay programs.

In closing, I would like to thank the dedicated Recreation Department staff who worked tirelessly to provide outstanding programming and events to the community, and the volunteer members of the commission, who like many residents volunteer their time and expertise for the betterment of our community. We encourage residents to provide feedback via email to the Recreation Department. Each meeting provides an opportunity for public comments where residents are welcome to provide feedback about issues facing recreation programs in Westwood. We have many great plans for 2022 and beyond and look forward to continuing to work with Recreation staff to continue to improve our programs and services.

Respectfully submitted,
Ann Delaney, Commission Chair

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Historical Commission Annual Report

*Nancy Donahue, Chair
Lura Provost*

*Marilyn Freedman
Jack Patterson*

*Margaret Hoyt Rustrian
Eric Alden*

Mission

The mission of the Westwood Historical Commission (WHC) is to identify, document, and protect Westwood's historic resources, and to increase public awareness of Westwood's heritage and the value of historic preservation through the guidance and council of the Massachusetts Historical Commission in cooperation with other Town boards and committees. The WHC endeavors to be a preservation and information resource to all citizens of Westwood and the Commonwealth of Massachusetts through research, public meetings, and local media outlets.

New Commission Member

In August 2021, the Commission welcomed new member, Eric Alden, President and CEO of Longwood Properties and a member of the Westwood Housing Authority.

Demolition Bylaw

The purpose of the Demolition Bylaw is to maintain the character of the Town of Westwood by protecting its historic and aesthetic resources built on or before December 31, 1910. The intent of this bylaw is to encourage owners to seek alternative preservation options for six months rather than complete demolition. This bylaw authorizes the Westwood Historical Commission to advise the Building Commissioner with respect to demolition permits for historic properties regulated by this bylaw.

During 2021, the Historical Commission held public hearings on one property at 552 Gay Street whose owners had filed a Demolition Request. The Commission voted to impose a 6-month Demolition Delay.



Respectfully submitted,
Nancy Donahue, Westwood Historical Commission Chair

EDUCATION

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Westwood School Department Annual Report

Maya Khuri Plotkin, School Committee Chair
Charles Donahue, School Committee Vice Chair
Carol Lewis, School Committee Member

Amanda Phillips, School Committee Member
Anthony Mullin, School Committee Clerk

Emily Parks, Superintendent of Schools

We are pleased to submit this school department report for town residents. The Westwood Public Schools has a long tradition of providing high-quality instruction and extra-curricular opportunities for our nearly 3,000 students in preschool through grade 12.

COVID-19 Response

The District continued to respond to the challenges associated with the COVID-19 global pandemic.

In January 2021, a voluntary pool testing program was launched for staff and students, which continued throughout the calendar year.

As public health metrics in Westwood and Massachusetts improved through Spring 2021, the District prepared for an expansion of in-person instruction for all students to five days per week, ultimately pivoting from hybrid learning to in-person instruction in April.

Several end-of-year and transition events successfully took place in June, including the launch of a team-building challenge program, in collaboration with Hale, for students in grade 5. Traditional field days and moving-up ceremonies also took place.

The District hosted culminating events to celebrate the Class of 2021, including the senior prom, "Class Day at Night," and graduation, all of which were held outdoors.

Over the summer, the District embarked upon a robust extended school year program (ESY) that included early literacy and elementary math programs for general education students in addition to the special education services traditionally provided through ESY.

Academic Achievement

The State's MCAS testing was canceled in the spring of 2020 due to the pandemic. After a year's hiatus, the assessments returned in Spring 2021 in a pared-down format. Overall, there was very little difference in the percentages of students "meeting or exceeding expectations" in English language arts between 2019 and 2021. In fact, some grades saw improved scores. Westwood's grades 3 through 8 aggregate scores were very strong: seventh in the State for English language arts and fifteenth in the State for math. In grades 3, 4, and 5, Westwood's "meeting or exceeding expectations" scores in English language arts were the highest of all districts in our comparison cohort. The District's "meeting and exceeding expectations" scores in math were also very strong among comparison districts in grades 3, 4, 5, and 7. Grade 5 science, technology, and engineering scores were third among comparison districts and sixth in the State.

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Performing Arts

The High School's performing arts department continued to explore innovative, creative ways for students to share their craft. This included an animated version of Shakespeare's "Romeo & Juliet," which was presented as a recorded movie. The spring musical "Urinetown" was performed outdoors, while the fall play "Sense & Sensibility," was a more "typical" production and was performed in the WHS auditorium.

Athletics

While the pandemic continued to pose challenges to athletic participation, our teams continued to excel. In addition to the many teams with winning records, the Girls Lacrosse team was the Division 1 State Champions and the Girls Field Hockey team won Westwood's first-ever Division 2 State Title.

Diversity, Equity, and Inclusion

In alignment with the District's strategic priorities, work to address issues surrounding diversity, equity, and inclusion continued. These efforts include updates to curriculum and instruction; activities promoting positive culture and climate; increased work on talent recruitment, retention, and development; and continued partnerships with families and the community.

In Spring 2022, the District will undergo an equity audit to ensure it is approaching this work in a strategic and effective manner and to examine policies and protocols to ensure that they support progress toward a more equitable, integrated district that supports all children and families.

METCO Expansion

In December, as a result of METCO Inc. and Massachusetts legislators' efforts to lobby the State for an expansion of the METCO program, the School Committee voted to receive additional funds from the State and expand the METCO Program to include elementary-aged students. The elementary METCO expansion will launch in Fall 2022.

Elementary School Building Projects

Hanlon-Deerfield School Building Project

In the fall, the Town voted at both a Special Town Meeting and in a Special Election to approve funding for the Hanlon-Deerfield School consolidation construction project.

The new school will replace the Hanlon and Deerfield Elementary schools, both of which were built in the early 1950s. The new two-story elementary school will be able to accommodate up to 560 students and is designed with grade-level neighborhoods and a large learning area for collaborative projects. It also features a large STEM space for science, technology, engineering, and math instruction. The building will be energy efficient, with a goal of net-zero emissions.

The school's large gymnasium and new playing fields will provide opportunities for community recreation and can be used for tournaments and Town sports programs. The cafeteria will have a flexible performance space

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for community productions and events; and the school grounds will feature a new trailhead providing access to Lowell Woods.

Groundbreaking for the new school is scheduled to take place in Summer 2022.

Sheehan School

In the late winter and spring, a high-level study regarding the needs at the Sheehan Elementary School was conducted by an architectural firm. Conceptual options for a code upgrade/base repair only, renovation and addition, or new construction were presented to the School Committee in June.

In response, the District submitted a Statement of Interest to participate in the Massachusetts School Building Authority (MSBA) reimbursement program. A response from the MSBA is anticipated in Winter 2022.

Personnel

In 2021, ten staff members retired after many years of dedicated service to students and the Town. The retirees were: Lindsay Berube and Patricia Lund, 28 years; Lynne Medsker and Donna Schock, 21 years; Karen Brackman, Terese Sweeney, and Katherine Thurston, 20 years; Ken Aries and Lucy Harackiewicz, 13 years; and Deborah Jaillet, 9 years.

Finally, on behalf of our entire faculty and staff, we thank you for your continued support of our efforts. We are committed to maintaining the high-quality level of education for our students and appreciate the Westwood community's support of its schools.

Respectfully submitted,

Emily J. Parks, Superintendent of Schools
Maya Khuri Plotkin, School Committee Chair

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Blue Hills Regional Technical School Annual Report

Braintree – Eric C. Erskine, Chair

Milton – Clinton Graham

Canton – Aiden G. Maguire, Jr., Secretary

Avon – Francis J. Fistori

Holbrook – Taryn M. Mohan

Dedham – Thomas R. Politio, Jr., Vice Chair

Norwood – Kevin L. Connolly

Randolph – TBA

Westwood – Sheila C. Vazquez

Blue Hills Regional Technical School continues its steadfast commitment to providing the highest caliber academic and technical instruction to students in grades nine through twelve, and to adults receiving postgraduate training. The nine towns comprising the District include Avon, Braintree, Canton, Dedham, Holbrook, Milton, Norwood, Randolph, and Westwood.

Ms. Jill Rossetti serves as Superintendent-Director, Mr. Geoff Zini serves as Principal, and Ms. Sheila C. Vazquez is the Westwood representative to the District School Committee. The District School Committee meets on the first and third Tuesday of each month at 7:00 PM. These meetings typically take place in the William T. Buckley District Board Room (W218) at the school. From March 2020 through August 2021, these meetings were held remotely, via Zoom, with the exception of the second meeting in June 2021. Since September 2021, these meetings have returned to in-person format. As always, the public is welcome to attend. They are able to sign up to speak during the Public Comment portion of each meeting via a link provided on every posted agenda.

Blue Hills resumed in-person learning in March 2021. This was done with thought and care to everyone's health and safety. It was a gradual return with all but those students who opted out of returning for the rest of the school year, completed in April 2021. The option to remote learn was only offered to students through the end of the school year. In September, Blue Hills opened its doors to full in-person learning. The school complies with all safety regulations and cleaning practices. Students and staff continue to wear masks in the building.

Spring sports programs were reintroduced with modifications outlined by the state. We had approximately 175 student athletes participate in spring sports and we were able to play all of the scheduled games without any COVID-19 impact! Our rugby team had their first win and finished with over a 50% winning season. In September, the fall sports program opened fully with safety regulations in place. Participation in sports remains high, and the events are well attended when able. The Girls' soccer team qualified for the MIAA playoffs and were Mayflower League Champions. The Boys' soccer team also qualified for the MIAA playoffs and received the District 5 Sportsmanship award. The football team qualified for the MIAA playoffs and were Mayflower League Champions. Head Coach Ed Madden was named Patriots Coach of the Week. Our Athletic Director, coaches, health care staff, and participating athletes all worked very hard to make this happen.

The academic and vocational programs proved to be successful as demonstrated by the state MCAS numbers (2019 and 2021) and other indicators that our students did not suffer significant learning loss. Much of this is due to the significant amount of support and oversight the staff and administration provided to faculty and students throughout remote learning. In-person Summer School was offered again this past summer without a price increase. All participants finished and passed their classes.

End-of-year celebrations were reintroduced in the Spring of 2021. Some took place in person, others remotely, and some in a hybrid format. A graduation ceremony was held on the Athletic Field with small changes to comply with COVID-19 regulations, including reconfigured seating to allow for social distancing. Our end-of-year awards ceremony combined in-person and remote participation. This year parent conferences were held in-person and

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virtually. On November 2, 2021, we held an in-person Open House for eighth graders. Our annual Showcase event and the Homecoming dance were also held in-person.

Senior Scholarship and Awards Night was celebrated on May 20, 2021. Dozens of students were honored for their achievements. A total of 60 single and multi-recipient awards/scholarships were distributed to the student honorees. They were recognized or given scholarships for their academic, athletic, and technical program success. Blue Hills Regional truly appreciates all the individuals and civic and municipal organizations that generously recognized these deserving young men and women.

Blue Hills had 54 John and Abigail Adams Scholars from the Class of 2021. (Avon 5, Braintree 4, Canton 3, Dedham 5, Holbrook 8, Milton 3, Norwood 7, and Randolph 19).

Blue Hills Regional is proud to offer various services to district residents- and in some cases, the general public- from a variety of our technical programs: Automotive Technology, Collision Repair and Refinishing, Construction Technology, Cosmetology, Design and Visual Communications, Graphic Communications, Early Education and Care, Electrical, Metal Fabrication, and our in-house, student-run restaurant, Chateau de Bleu, provided by Culinary Arts. This practice allows students to utilize their training in practical, hands-on situations that augment their classroom work. Furthermore, these professional-quality services are available at well below commercial cost. Over the years, residents and civic or municipal groups in the District towns have saved considerable money by having Blue Hills Regional students perform work for them. The school pool is open once again to community schools and the public. Swim teams are back along with community swim programs.

There were 917 students enrolled at Blue Hills as of October 1, 2021. Six (6) were from Westwood. Blue Hills also has a new four-legged member named Enzo who can be found greeting students in the morning and lending a helping paw to those in need of comfort throughout the school day. Enzo helps to support the educational and social needs of students with classroom visits and interactions in the hallway.

Commencement was held on June 10, 2021. There were 194 graduates.

The Commencement Ceremony for the class of 2022 is scheduled for June 7, 2022 with a rain date of June 8, 2022.

The Practical Nursing Program (Postsecondary Programs Division) is a full-time program of study provided to adults on a tuition and fee basis. The Practical Nursing students are prepared upon graduation to take the NCLEX-PN (National Council Licensure Examination for Practical Nursing) through the State Board of Registration in Nursing. The LPN program was ranked fourth in 2021 for their high NCLEX-PN pass rate among first time test takers at 95%. The Practical Nursing Program held its 32nd Annual Commencement in June.

Blue Hills is coming back strong with administration, staff, faculty, students, the school community and district leadership working hard and together to provide the very best academic and vocational education and experience to our students for their immediate and future success.

Respectfully submitted,

Sheila C. Vazquez, Westwood Representative
Blue Hills Regional Technical School District

OTHER

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Westwood Environmental Action Committee Annual Report

Jennifer Atkins

Kate LaCroix

Maria Constantini

Juliana Belding

Julie Gervais

Stephen Harte

Claire Galkowski

Sue McGown

Brian Bayer

MISSION

Westwood Environmental Action Committee's (WEAC) purpose is to position the Town of Westwood to meet the challenges of sustainable growth. Sustainability means living with the minimum impact on the environment, including animals, plants, and natural resources. WEAC promotes energy conservation, renewable energy, water conservation, green buildings, more efficient vehicles, tree planting, waste reduction, recycling, and environmental education in Westwood. WEAC serves as an advisory committee to the Select Board and makes recommendations on sustainable environmental actions and policies for consideration by the Select Board.

Accomplishments

In 2021, WEAC's most visible accomplishments were:

- **Community Choice Electricity:** Continued work on the Community Choice Electricity Aggregation (CEE) program to meet the state requirements for its implementation in Westwood. Westwood CCE is an electricity supply program in development by the Town of Westwood to provide residents and businesses with new, Town-vetted options for electricity supply. Westwood CCE's standard and optional products include more renewable energy than required by Massachusetts. This means residents can use cleaner electricity and support the growth of renewable energy generation in our region. Due to COVID-19 delays, Westwood's CCE plan is still under review by the Department of Public Utilities. In the meantime, the CCE subcommittee has been working to develop a communications plan, including a website, video script, and other marketing materials.
- **Zoning Amendments Relative to Permitting and Approval of Solar Arrays:** WEAC members brought to the attention of the Town Planner and the Westwood Planning Board an issue with the zoning bylaw related to the permitting and approval process for solar energy that could cause residents undue impediments when installing solar on their property. Due to WEACs advocacy on this issue, The Planning Board will be proposing Article 18 at the May 2, 2022 Westwood Town Meeting, 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].
- **Earth Day Clean Up:** On April 18, 2021, WEAC members celebrated Earth Day by cleaning up the fields and wooded area behind Westwood High School. We collected many bags of trash and recycling and left the area in much better condition.

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- **Sustainability Coordinator:** WEAC members proposed to the Town Manager and the Select Board that the Town create a part-time Sustainability Coordinator role that would work side-by-side with our Town Energy Manager, Tom Philbin, to meet the sustainability goals laid out in the 2020 Comprehensive Plan. WEAC created a business case and job description and urged the Town to move quickly to create, fund and recruit for this position. The budget for this new role is included in the proposed FY2023 budget that will be voted on at the May 2, 2022 annual town meeting.
- **New School Building:** Representatives from WEAC served on the Sustainability Subcommittee of the School Building Committee and helped to inform the energy use plans and design implications of the proposed new school building.
- **Community Engagement:**
 - WEAC invited members of the Westwood High School Chapter of the Youth Climate Action Coalition to our meetings and collaborated with them on planning for the Tree Plenish Tree Planting program.
 - Tom Philbin provided updates to our committee on energy and solar initiatives in Westwood.
 - Members of WEAC met with the DPW to discuss trash, recycling, tree planting, pesticide use and other topics.
- **Westwood Day:** On September 25 WEAC members hosted a booth at Westwood Day. In the booth we created a recycling game to educate children and their parents on proper recycling. We also educated residents on solar projects in Westwood and promoted composting and waste reduction.

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Respectfully submitted,
Julie Gervais, Chair
Westwood Environmental Action Committee

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Norfolk County Commissioners Annual Report

Joseph P. Shea, Quincy

Peter H. Collins, Milton

Richard R. Staiti, Canton

As your elected Board of County Commissioners, we respectfully submit our annual report of 2021.

Norfolk County, the “County of Presidents”, the birthplace of four of our nation’s Presidents, celebrated the 228th Anniversary of the incorporation of Norfolk County. Much has changed since 1793, however, the core values and services of our County service remain. Norfolk County is home to the most modern Registry of Deeds in the Commonwealth of Massachusetts, housing many historic records and deeds under the care of Register William P. O’Donnell.

Our County is also home to the Norfolk County Agricultural High School, a “hidden gem” offering students a solid curriculum as well as practical “hands-on” experience in agricultural, farming and mechanical proficiencies. Students achieve excellent MCAS scores and most pupils go on to higher education. New facilities at the school add to the strong reputation of excellence at “Norfolk Aggie”.

Norfolk County communities avail themselves to services offered free of charge through our Engineering and County Veterans Advocate departments. The Norfolk County RSVP program offers volunteer opportunities to retired residents over 55 years of age. These volunteers give of their time and talents tutoring in schools, delivering Meals on Wheels and driving Veterans to medical appointments.

Your Commissioners are committed to working with every community within Norfolk County to advocate for veterans, children, and residents alike. Norfolk County residents enjoy great access to medical services, educational opportunities, transportation, economic development and employment. This is not by chance, but rather by the partnership of local, county and state officials who continue to work on your behalf.

The County Commissioners wish to thank the many local officials who strive to deliver residents of Norfolk County with top quality services in a timely, professional and effective manner. We also extend our thanks to the employees of Norfolk County who endeavor each day to support the efforts of each City and Town within the County.

Respectfully submitted,

Francis W. O’Brien, Chairman

Peter H. Collins

Joseph P. Shea

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Norfolk County Registry of Deeds Annual Report

William P. O'Donnell, Register

The COVID-19 pandemic continued to impact all of us in 2021. While many sectors of our economy were still negatively impacted by the pandemic, the Norfolk County real estate economy in 2021 remained not only viable but was one of the strongest in a decade.

I am pleased to report the Norfolk County Registry of Deeds continued to remain open and operational for the recording of land documents every work day throughout this continuing pandemic. The Registry of Deeds opened to the general public on June 7. Registry personnel are again processing in-person recordings while vigilantly maintaining Covid related protocols. The use of electronic recording for our institutional users such as banks, law firms and title companies increased dramatically. In addition to electronic recording, users had the option to submit documents via regular mail, Federal Express or placing documents in our drop-off box located just outside our main entrance at 649 High Street, Dedham, MA.

I am particularly proud of our staff who continued to work diligently throughout these difficult times. In February, our employees were recognized as "Every Day Heroes" by D'Angelo Grilled Sandwiches. This recognition program honors groups of individuals who stand out in their community during the COVID-19 pandemic. The unsung heroes for 2021 were members of the Registry of Deeds Information Technology Department. The behind the scenes efforts of our Chief Information Officer and Network Administrator made certain that Registry employees could socially distance from one another and perform their jobs, some remotely for the first part of the year, all the while ensuring that each and every real estate document received by the Registry was safe, secure, and accessible to all members of the public. In addition to supporting the internal work and staff of the Registry, our IT Department acted as lifelines to members of the real estate bar and real estate community whose reliance on technology had never been greater or more essential.

The results of these efforts were a highly active Norfolk County real estate market benefitting sellers and buyers of real estate, lending institutions, the real estate legal community and all others with a vested interest in the local real estate economy. By keeping the Norfolk County Registry of Deeds open, recording fees collected were forwarded to the state and county helping to pay for important public initiatives including education, health care, and police and fire expenses. We are thankful to our partners in the real estate community and most importantly the citizens of Westwood and all of Norfolk County. Their patience with us has been critical to the Registry of Deeds being able to continue its core mission of recording land documents in a safe and secure environment.

The Registry suffered a setback when a fire broke out in the building on a February weekend. We lost some IT equipment, supplies and microfilm but all of our records are intact and remain backed-up. We were open for business on the following Monday morning.

The Registry of Deeds is the principal office for real property records in Norfolk County and operates under the supervision of the elected Register, William P. O'Donnell, who has held the position since 2002. Its mission is to maintain and provide for accurate, reliable and accessible land records to all residents and businesses of Norfolk County. The Registry receives and records hundreds of thousands of documents annually. It houses more than 8.5 million land documents dating back to 1793 when George Washington was President. The Registry is a primary and indispensable resource for title examiners, mortgage lenders, municipal officials, homeowners, real estate attorneys, genealogists and others with a need for land record information. More information can be found on our website – www.norfolkdeeds.org.

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- Cyber Security issues and incidents, especially those involving municipalities, remained topical and captured the thoughts and dominated the efforts of the Registry of Deeds Information Technology Team. The IT team doubled their training and education of staff and employees concerning the perils of phishing, spoofing, and Trojan Horses to minimize potential risks to information security. The IT Department acquired an incident response server and multiple computers so that in the event of a cyber-attack the offline server and computers could be activated thwarting cyber attackers from sabotaging Registry operations.
- The Registry of Deeds Customer Service and Copy Center continues to provide residents and businesses with quality service. These requests included the filing of Homesteads, accessing deeds, verifying recorded property documents and assisting those in need of obtaining a mortgage discharge notice. Customers can contact the Customer Service and Copy Center at 781-461-6101, Monday through Friday between the hours of 8:30AM to 4:30PM.
- In calendar year 2021, the Registry collected approximately \$82 million in revenue.
- The Registry of Deeds continues to address legislative issues to benefit consumers. In 2022 we will continue to advocate for filed legislation that accomplish mortgage transparency by requiring mortgage assignments be recorded at the appropriate Registry of Deeds.
- This year saw a record number of electronic recording filers, approximately 2,500. The Registry is approaching 80% of its recorded land recordings being done electronically.
- Norfolk Registry of Deeds was the first registry in Massachusetts to record electronically registered land documents. This started in the Land Court section of the Registry of Deeds in 2017 and was crucial in remaining operational during the coronavirus pandemic. At the onset of the pandemic, 25% of the registered land documents recorded were done via electronic recording which has grown now to 70%.
- In 2021 we hit a milestone of recording our 40,000th Registry of Deeds book. At the end of 2021 we were at Book 40210. For the sake of security and redundancy, we store our documents 3 different ways: hard copy, electronically and by microfiche.
- In calendar year 2021, the Registry processed over 13,000 Homestead applications. The law Chapter 188 (M.G.L.) provides limited protection of one's primary residence against unsecured creditor claims.
- The internet library of images, accessible to the public through the Registry of Deeds' online research system at www.norfolkdeeds.org continues to expand. Today, all documents dating back to the first ones recorded in 1793 are available for viewing.
- Our website includes a genealogy page and a section highlighting land records of notable people – United States Presidents, military heroes, noted authors and leaders in their fields of education, environment and the law.

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- The Registry's website www.norfolkdeeds.org routinely updates the public on such news as real estate statistics, answers to frequently asked questions, along with detailing of our consumer programs. Additionally, we also write a monthly column for various Norfolk County newspapers and their online websites. We also distribute a weekly press release to alert residents of the latest happenings as well as to remind them of our consumer services.
- The Registry's free Consumer Notification Service allows any county resident to opt in to this free notification service and be alerted when any land document – fraudulent or otherwise – is recorded against their name. For more information, please see our website at: www.norfolkdeeds.org.
- Despite the ongoing COVID-19 pandemic, the Registry was able to restart some of its community outreach programs. We expect that in 2022 we will be able to visit each of the Norfolk County communities for office hours and renew our partnerships with Interfaith Social Services of Quincy, Father Bill's & MainSpring of Quincy, the VA Boston Healthcare System, Voluntary Service Program and InnerCity Weightlifting on our 'Suits for Success' program, and New Life Furniture Bank of MA in Walpole to assist those who need household items. We also look forward to renewing our Annual Holiday Food Drive and Toys for Tots campaigns in 2022.

There was an 11% increase in documents recorded at the Norfolk County Registry of Deeds for Westwood in 2021, resulting in an increase of 446 documents from 4,163 to 4,609.

The total volume of real estate sales in Westwood during 2021 was \$344,077,426, an increase of 3% from 2020. The average sale price of homes and commercial property was down 12% in Westwood. The average sale was \$1,178,347.

The number of mortgages recorded (1,265) on Westwood properties in 2021 was up 1% from the previous year. Also, total mortgage indebtedness increased 59% to \$991,174,714 during the same period.

There were no foreclosure deeds filed in Westwood during 2021, as compared to the previous year when there were 2 foreclosure deeds filed.

Homestead activity increased 25% in Westwood during 2021 with 349 homesteads filed compared to 280 in 2020.

Finally, our objective at the Registry will always be to maintain, secure, accurate and accessible land records for the residents and businesses of Norfolk County. It is a privilege to serve you.

Respectfully submitted by,



William P. O'Donnell
Norfolk County Register of Deeds

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Regional Councils and Boards Annual Report

*Metropolitan Area Planning Council
Three Rivers Interlocal Council
Metropolitan Planning Organization*

*Regional Transportation Advisory Council
MBTA Advisory Board*

Metropolitan Area Planning Council

MAPC is the regional planning agency serving the 101 cities and towns in the Greater Boston region. With its four strategic goals—advancing equity, climate change preparedness, municipal collaboration and efficiency, and smart growth—MAPC in the fall of 2021 completed the update of its 2008 regional plan *MetroFuture* and transformed it into a new plan for the region called *MetroCommon 2050*.

MAPC works toward sound municipal management, sustainable land use, protection of natural resources, efficient and affordable transportation, a diverse housing stock, public safety, economic development, clean energy, healthy communities, an informed public, and equity and opportunity among people of all backgrounds. In 2021, MAPC continued to provide core support services to the region around walkability, bike sharing and cycling infrastructure, trail planning, parking policy, complete streets, transportation demand management, and transportation planning.

Additionally, in 2021 MAPC continued assisting communities in dealing with the coronavirus pandemic, helping cities and towns support their small businesses and respond to unemployment, and supporting shared streets initiatives. MAPC worked throughout the region to share best practices, resources, templates, and information on how to keep residents safe, healthy, and informed while keeping city and town governments running.

MAPC continued preparing resiliency plans for communities under the state Municipal Vulnerability Preparedness grant program (MVP) to plan for resiliency and implement key climate change adaptation actions. More information about MAPC's services and activities is available at www.mapc.org.

Associate Planning Board member Steve Olanoff represents the Town at MAPC meetings and events, and Ellen Larkin Rollings is the alternate. Olanoff was again re-elected to the MAPC Executive Committee, serves on the MAPC Legislative Committee, and completed service on the MetroCommon 2050 External Advisory Committee.

Three Rivers Interlocal Council

TRIC is one of the eight subregions of MAPC and meets monthly on issues such as planning, community development, and transportation that are of mutual interest to its member communities. The thirteen municipalities comprising TRIC are Canton, Dedham, Dover, Foxborough, Medfield, Milton, Needham, Norwood, Randolph, Sharon, Stoughton, Walpole, and Westwood.

An important function of TRIC is presenting local and regional transportation priorities to the MPO (described below). The highest priority project from TRIC has always been the reconstruction of the I-95/I-93/University Avenue/Dedham Street Interchange. The project is being built in stages with the reconstruction and widening of the Dedham Street corridor currently proceeding. Funding must still be found for rebuilding the main interchange ramps and bridges.

TRIC activities in 2021 were limited by the coronavirus pandemic, and discussions at meetings always centered around how each town was dealing with pandemic issues, including holding meetings over the internet, conducting outdoor town meetings, and maintaining operations. Other topics discussed included zoning reform, local and regional transportation problems, housing and commercial development, transportation financing, and taxation and financing strategies.

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Planning Board member David Atkins represents the Town at TRIC meetings and events, and Chris Pfaff is the alternate. David is also a Vice-Chair of the organization

Metropolitan Planning Organization

The Boston Region Metropolitan Planning Organization (MPO) is responsible for conducting the federally required transportation planning process for the 97 cities and towns in the Greater Boston region. The MPO creates a vision for the region and allocates federal and state transportation funds to studies, programs, and projects – roadway, transit, bicycle, and pedestrian – in support of that vision. The MPO develops the Long-Range Transportation Plan, Unified Planning Work Program, and Transportation Improvement Program (TIP).

Steve Olanoff is an alternate member of the MPO from the TRIC subregion.

Regional Transportation Advisory Council

Westwood is also a member of the Regional Transportation Advisory Council which provides the MPO with public input from its municipalities, state and local agencies, and independent advocacy organizations. The Advisory Council is a full-voting MPO member, participating in all MPO deliberations and decisions, and formally commenting on all MPO plans and programs.

Planning Board members Ellen Larkin Rollings and Kate Wynne were selected to represent the Town this past year on the Advisory Council with Steve Olanoff also participating by representing the TRIC subregion.

MBTA Advisory Board

The MBTA Advisory Board represents 175 municipalities served by the Massachusetts Bay Transportation Authority. It provides public oversight of the MBTA as well as technical assistance and information on behalf of the member communities and the transit riding public. It advises the MBTA on both its operating and capital budgets.

In 2021, the Advisory Board focused its advice to the MBTA on identifying adequate funding for the MBTA to address its operating and capital budgets, and at a minimum restoring service to pre-pandemic levels. There is significant concern that funding will be insignificant to meet the MBTA's needs once federal pandemic spending and the catchup in capital spending is completed. This problem requires attention at the state level. Transformation of commuter rail into a regional rail system with conversion to full electrification has not yet begun and is not included in the proposed five-year Capital Investment Plan.

The Advisory Board continued expansion of its committees and direct involvement with the relevant T officials after last year's reorganization with a new director and staff, new officers, new committees, revised procedures, and overhaul of the Advisory Board's by-laws.

Locally, maintenance issues at the Route 128 Railroad Station are being addressed by an extensive overhaul of the MBTA garage. The Amtrak station itself has been brought up to date on its maintenance and hopefully will remain as such. Town officials continue to advocate for the MBTA to establish an ongoing annual budget for garage maintenance which would continuously keep it in good repair.

Steve Olanoff is Westwood's designee to the MBTA Advisory Board and serves on the By-Law Committee, Commuter Rail Committee, and Rapid Transit Committee of the organization. Ellen Larkin Rollings and Kate Wynne are appointed as alternates.

Respectfully submitted,
Steven H. Olanoff, Planning Board Associate Member

APPENDICES

APPENDIX A

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

(Appendix A - Pg. i-xii)

INDEPENDENT AUDITOR'S REPORT (Appendix A - Pg. 1-114)

Town of Westwood, Massachusetts

Annual Comprehensive Financial Report Year Ended June 30, 2021



The Town of Westwood, Massachusetts



Annual Comprehensive Financial Report

**For the Year
July 1, 2020 through June 30, 2021**

Select Board

**John M. Hickey, Chairman
Nancy C. Hyde
Michael F. Walsh**

**Prepared by:
Pamela Dukeman,
Assistant Town Administrator/Finance Director**

**Town of Westwood, Massachusetts
Annual Comprehensive Financial Report**

For the Year Ended June 30, 2021

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Introductory Section

Transmittal Letter

A Few Words About Westwood

Directory of Officials

Organization Chart

Certificate of Achievement



Pictured from left to right, Select Board Member Nancy Hyde, Select Board Member Michael Walsh, Town Administrator Christopher Coleman, and Select Board Chair John Hickey



Town of Westwood
Commonwealth of Massachusetts

Office of the Finance Director

580 High Street, Westwood, MA 02090

(781) 320-1010

Email:

PDukeman@Townhall.Westwood.MA.US

December 22, 2021

To the Honorable Select Board and Citizens of the Town of Westwood:

State law requires the Town of Westwood to publish at the close of each year a complete set of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, I hereby issue the Annual Comprehensive Financial Report (ACFR) of the Town of Westwood, Massachusetts, for the year ending June 30, 2021 for your review.

The report is designed to be used by the elected and appointed officials of the Town and others who are concerned with its management and progress such as bond analysts, banking institutions and credit raters as well as residents and taxpayers of Westwood.

This report consists of management's representations concerning the finances of the Town of Westwood. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The Assistant Town Administrator/Finance Director is responsible for evaluating the adequacy and effectiveness of the internal control structure and implementing improvements.

Because the cost of internal controls should not outweigh their benefits, the Town of Westwood's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

The Town of Westwood's financial statements have been audited by Powers & Sullivan, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Westwood for the year ended June 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Town of Westwood's financial statements for the year ended June 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Town of Westwood was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Town of Westwood's separately issued Single Audit Report.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of an MD&A. This letter of transmittal is designed to complement the MD&A where the financial analysis is presented. The Town's MD&A can be found immediately following the independent auditor's report from Powers & Sullivan, LLC.

Profile of the Town

Westwood was incorporated as a Town in 1897. With a population of approximately 16,266, Westwood is located in eastern Massachusetts, 13 miles south of Boston, with a land area of 11 square miles. Westwood is recognized throughout the state for its attractive open space and rambling New England stone walls.

Situated at the junction of Routes 95/128 and 93, Westwood provides an excellent location for its residents and its businesses. The Town offers the further convenience of two commuter rail lines, full MBTA bus service on some major routes, and Amtrak high speed rail access to Boston and New York.

Westwood is known throughout the state for its high-quality school system and beautiful open space. Westwood students consistently score in the top percentiles on national tests, and the overwhelming majority of students graduating from the High School go on to higher education. Westwood's Downey Elementary School was named a 2019 National Blue Ribbon School by the U. S. Department of Education. This designation honors schools where students achieve very high learning standards and create vibrant, innovative cultures of teaching and learning. Westwood High School was named a 2012 National Blue Ribbon School with a designation of Extremely High Performance by the U. S. Department of Education.

The Town offers a full range of services including police and fire protection, education, maintenance of streets and infrastructure, solid waste collection and disposal, health and human services, cultural and recreational, administrative and financial services.

The Town operates under a Select Board/Open Town Meeting/Town Administrator form of government. The elected, three-member Select Board makes policy decisions. The Town Administrator is responsible for carrying out the policies and direction of the Select Board and for managing the day-to-day operations of the Town.

An elected, five-member School Committee appoints a School Superintendent who administers the public school system of the Town. School Committee members, like the Select Board, are elected at-large to three-year staggered terms.

The Assistant Town Administrator/Finance Director is responsible for preparing and presenting the General Fund budget to the Select Board. The Select Board reviews all requests and Town wide issues and presents a budget to Town Meeting for approval. A fifteen member Finance and Warrant Commission reviews the budget and makes recommendations to Town Meeting.

The level of budgetary control is established by Town Meeting and this approval defines the level at which expenditures may not exceed appropriations. This level is either at the individual department and/or division level. The Town Accountant is responsible for ensuring all payroll and invoices are within the budgetary control level before authorizing payment. Additional appropriations may be approved at subsequent Town Meetings. The

Finance and Warrant Commission, upon request by the Select Board, may approve, during the year, a transfer from a reserve fund established at Town Meeting. These controls ensure compliance with the budget approved by Town Meeting.

Information Useful in Assessing the Town's Economic Condition

The Town of Westwood continues to reflect a strengthening local economy. The per capita income of \$129,076 continues to rise and outpace the state average. Westwood also has an extremely low comparable unemployment rate of 4.5% (2021) compared with the State rate of 4.9% (2021).

Westwood is a very desirable community and this is reflected in the strong residential sales market, which has risen above the pre-fiscal crisis levels. The Town offers a unique mix of proximity to Boston and major highways and transportation, while maintaining a desirable residential community. The Town offers a broad range of high quality services, outstanding public education, and an attractive quality of life.

Westwood continues to experience a major, positive change in commercial property value. In an effort to improve commercial development, the Town took steps several years ago to enhance the desirability and flexibility of its major commercial areas by creating specific overlay districts for each commercial area encouraging redevelopment. University Park, the community's largest commercial area, is situated in a far corner of the Town's geographical area, bordering major highways and a commuter rail system with connections to Boston as well as Amtrak and Acela speed rail service to Providence, Rhode Island, New York City and Washington D.C.

University Station, the Town's high profile mixed use, development project, continued to advance in 2021. The project includes over two million square feet of new mixed use development including residential, commercial, hotel, office, and retail components. Stores and many restaurants have now been opened and operating as a vibrant commercial center. Construction of a hotel and additional restaurants has been completed, and all are open and operating. Construction of 100 condominium units has been completed and units occupied. The development also includes a state of the art Brigham and Women's Health Care Facility. In 2020, the Town welcomed two new commercial office buildings, including a new Citizens Bank. Advancement of this project has significantly enhanced the Town's tax base.

The Town knew that the resulting economic benefits including employment opportunities from the project and significant new growth revenue would outweigh the additional service costs. The project has mitigated any transportation and environmental concerns, provides for an enhanced and stable commercial tax base, created new employment opportunities and enhanced the quality of the community.

The overlay district zoning for University Park encourages residential units strategically located within walking distance of the train station. The Route 128/University Park train station, which includes a 2,700 vehicle parking center, provides MBTA commuter service to the Back Bay and South Station in Downtown Boston as well as to Providence, Rhode Island. The station also serves as the suburban stop for the Acela high speed rail train between Boston, New York and Washington, D.C. With current and forecasted trends in the price of gasoline, these units with access to commuter service, employment opportunities and shopping and leisure activities, are expected to be extremely desirable.

The Islington Center area was recently approved for mixed use residential and retail development and construction of the first phase has been completed. A new commercial development has been completed and currently a municipal facility with a small library branch and welcoming community space is under construction. Efforts will continue to encourage renewal of this Center through a public/private partnership with extensive community engagement. These have and will continue to add to the commercial tax base.

The growth of the Town's main source of revenues, property taxes, is capped by Proposition 2 ½ and can only be overridden by a majority vote at a Town election. While tax revenue increases have been limited in recent years, other revenue sources, such as State aid and local receipts, including the meals and hotel taxes, have expanded and stabilized.

The Town has made significant efforts with fixed costs budgets, resulting in much improved budgets in health insurance and benefit accounts. On the Town's operating side, the 2021 budgets and service level were maintained through a modest 3.8% increase in the operating budget. This allowed the Town to continue to provide high quality services while minimizing the impact on the property tax burden. The Town continues to work on the health insurance costs resulting in continued savings. The changes included plan restructuring and transition to the state GIC program. Savings from the changes has allowed the Town to build an annual OPEB appropriation of \$1,465,000 into the budget, which will continue to increase incrementally by \$25,000 per year. The Town, with the cooperation of its employees, has made significant progress in addressing the OPEB liability and the annual appropriation is in line with the annual required contribution (ARC).

The Town continues to manage its financial affairs in a prudent manner, primarily through considerable long-term planning and strong financial policies. In 2021, in conjunction with the sale of a \$7.7 million bond, the Town's AAA credit rating was reaffirmed by Standard & Poor's. It has been able to do so by incorporating long range planning tools such as a five-year Capital Improvement Program; maintaining appropriate reserve balances and addressing long term liabilities despite tight budgets; investing in technology to ensure efficient operations; and maintaining an aggressive pay as you go financing strategy for capital improvements. The Town's long-term policies will preserve its strong financial position for the foreseeable future.

In 2021, the Town continued to demonstrate its commitment to the financial policy of maintaining and building its reserve accounts. The Town continued its commitment to build the Stabilization account to the policy goal level, which is 4% of general fund net operating revenues. The 2021 budget appropriated \$125,000 to the Stabilization fund and \$1,465,000 to the OPEB fund. The Town plans to continue to fund the reserves more in future years.

In 2020, residents approved a road improvement bond of \$4.7 million for improvements on the Town's major road, Route 109, crosswalk safety improvements, and pavement preservation. This bond replaces a retiring DPW bond issued in 2012. Residents also approved borrowing of \$325,000 for DPW equipment.

The Town has remained dedicated to an aggressive retirement of debt policy. Whenever possible, debt is issued for shorter time periods than allowed, typically ten years, with the exception of major new buildings. The Town has aggressively pursued and received state funding for all school construction projects. The state is committed to stabilized annual payments of approximately \$1.4 million which are directly applied to the High School debt service thereby limiting the burden on the taxpayers. Other municipal ten year bonds were completed in 2015, before the addition of new bonds for public safety buildings. This roll over of debt allowed the Town to issue new debt for infrastructure improvements and remain within the same debt levels. The Town monitors and schedules retirement and issuance of debt to ensure that debt service does not exceed 10% of the operating budget to ensure availability of resources for ongoing operations.

The Town has also enhanced its revenue flexibility by establishing an enterprise fund for sewer operations. This has allowed the Town to shift one hundred percent of the operating cost and capital improvements to the users of sewer services so that no tax support goes towards providing these services. All sewer related debt is related to the sewer infrastructure and is funded through sewer user fees. By doing so, the Town is able to provide the maximum tax dollars available to all other services.

Major initiatives for 2022 will include continuing to facilitate pieces of the University Station project including office buildings and a new restaurant, ensuring that this exciting new development proceeds appropriately and impacts the community in a positive manner. Particular focus will be given to ensuring that new revenue from this project

strengthens the reserve and capital accounts according to the Town's Financial Policies as well as enhancing delivery of services and solidifying the tax base, especially the split tax rate. In addition, major efforts by the Town in 2022 will include overseeing and inspecting continued phased improvements and new development in the Town's Islington Center. This project includes both new retail and housing.

The Town recently significantly improved its public safety facilities. The new Police Headquarters and Fire Station Two were fully completed in 2018 and are opened and operational. These new facilities not only enhance current services, but allow the Town to accommodate the additional operating services to meet the needs of the University Station development. The Town began planning in 2020 for the next phase of facility upgrades for Town and School buildings. The School Department has been selected by the State MSBA program to work with them on the elementary school's project, which is currently in the feasibility phase. This will be an important project to maintain the high quality of the School system and comes as the Town approaches retirement of the long-term debt issued for the new high school.

A new elementary school is proposed for funding in 2022. The new school will consolidate two existing outdated elementary schools into one property and will function as a community wide facility. The project is proposed as an approximate \$88.0 million cost with the MSBA reimbursement of approximately \$18.0 million.

Coronavirus (COVID-19)

Although 2020 and 2021 were and have been different and challenging years, significant changes were made to Town and School services in order to conduct business as usual in very unusual times. Many Town departments had personnel working out of Town buildings that were closed to the public. During the summer of 2020, the School Department developed plans for a hybrid model for reopening in the fall. The Select Board implemented streamline procedures for businesses to weather the challenging economic climate.

The revenue impact as a result of COVID-19 will be limited. Meals and hotel taxes go directly into special purpose stabilization accounts, only to be used by Town Meeting for capital items. Local receipts revenue is budgeted extremely conservatively, and the Town does not expect a local receipts revenue shortfall in 2022.

The Town has utilized both Federal Emergency Management Agency (FEMA) and State Cares Act funding to handle any unusual COVID-19 expenses, such as costs for remote school learning, remote municipal staffing, PPE, and public safety issues.

2021 revenue and expenditure budgets were closed out smoothly, with no major COVID-19 implications.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Westwood for its Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2020. This was the 24th consecutive year that the government has achieved this prestigious award.

In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

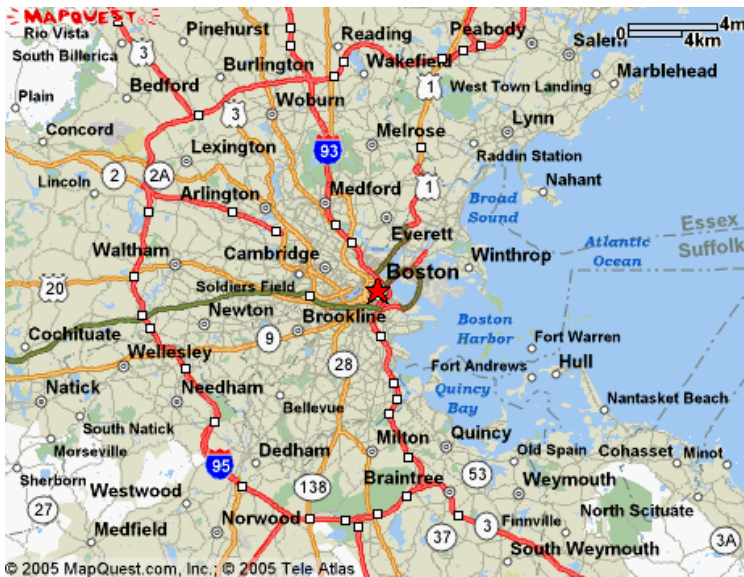
This report represents significant effort by the entire financial team of the Town, whose dedicated efforts have significantly improved the financial operations of the Town. I particularly would like to acknowledge the efforts of Laura Bucari, whose assistance was invaluable in the preparation of this Annual Comprehensive Financial Report. I would also like to thank the Town's management team for their recognition of the importance of the ACFR and the encouragement given to the financial departments.



Respectfully submitted,

Pamela Dukeman
Assistant Town Administrator/Finance Director

A Few Words About Westwood....



Westwood was incorporated as a Town in 1897 and has a current population of approximately 16,266. The Town is located in eastern Massachusetts, 13 miles south of its capital city of Boston. One major attraction of Westwood is its location in relation to Boston and major roadways. The commuter rail has four convenient stops within five minutes of Town, one of which doubles as an Amtrak station. The Amtrak station provides connections originating in Boston and continuing to Providence, Rhode Island and New York City.

Westwood is recognized for the quality of its schools. Students consistently score in the top percentile on national tests, and the overwhelming majority of students graduating from the High School go on to higher education.

Westwood operates under a Select Board/Open Town Meeting/Town Administrator form of government. The elected, three-member Select Board makes policy decisions. The Town Administrator is responsible for carrying out the policies and direction of the Select Board and for managing the day-to-day operations of the Town. An elected, five-member School Committee appoints a School Superintendent who administers the Town's public school system. School Committee members, like the Select Board, are elected at-large to three-year staggered terms.

The Town maintains many recreational areas and facilities, including numerous conservation areas, playgrounds, ball fields and an indoor pool facility. The Town has two libraries, a senior center and numerous community-sponsored events for residents.

From a natural perspective, the Town works very hard to conserve land. It is the hope of preservation workers that Westwood can create its own emerald necklace with its conservation land and walking paths. Hale Reservation is one of the Town's hidden gems. Hale is a private, non-profit educational organization with 1,137 acres of land, 20 miles of trails, and 4 ponds. Hale is best known for its youth summer camps, as well as its year-round educational programs.



The formation of Westwood has been influenced by a number of factors. Character, community, and location are just three of its most admirable traits.

In [March 2012, Boston Magazine](#) selected Westwood as one of the best places to live in Massachusetts.



2019 National Blue Ribbon Schools Program

The U.S. Department of Education named Westwood's Downey Elementary School a National Blue Ribbon School for 2019, joining other schools from around the nation.

Secretary of Education Betsy DeVos made the announcement. Schools are awarded a National Blue Ribbon based on overall academic performance or progress in closing achievement gaps among student subgroups.

"It is an honor to be named as a National Blue Ribbon School," said Deb Gallagher, Downey Elementary School's principal. "This recognition represents the hard work of the Downey staff who are passionate about teaching and learning. It also represents the strong, vibrant and positive community culture we have established in our school. We are all fortunate to work in a community where parents, central office administration, and the school committee support the work we do and provide the resources that are needed to meet the needs of every student."

The National Blue Ribbon Schools Program honors public and private elementary, middle and high schools where students achieve very high learning standards or are making notable improvements in closing the achievement gap.

"We're so proud of the faculty, staff and students at Downey and thrilled that their efforts, and Mrs. Gallagher's leadership, have been recognized," said Westwood Public Schools Superintendent Emily Parks. "Downey School has a wonderful, welcoming culture focused on the success of all kids and the Blue Ribbon designation affirms it."

The National Blue Ribbon Schools Program was established in 1982 and has presented more than 8,500 schools across the country this coveted award. On Nov. 14 and 15, the Department of Education will celebrate all 2019 honorees at an awards ceremony in Washington, D.C. Westwood will also celebrate the award with a PTO-sponsored family night and a reception for teachers and staff.

"We recognize and honor your important work in preparing students for successful careers and meaningful lives," Secretary DeVos said in a video message to the honorees. "As a National Blue Ribbon School, your school demonstrates what is possible when committed educators hold all students and staff to high standards and create vibrant, innovative cultures of teaching and learning."

The department recognizes all schools in one of two performance categories, based on all student scores, student subgroup scores and graduation rates.

Exemplary High Performing Schools are among their state's highest performing schools as measured by state assessments or nationally normed tests.

Exemplary Achievement Gap Closing Schools are among their state's highest performing schools in closing achievement gaps between a school's student groups and all students.

Westwood High School was named a 2012 National Blue Ribbon High School. The school was one of just 38 high schools nationwide to be identified as "Exemplary High Performing," a designation reserved for schools that are among their state's highest performing schools.

Town of Westwood, Massachusetts
Principal Officials

As of June 30, 2021

Select Board

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

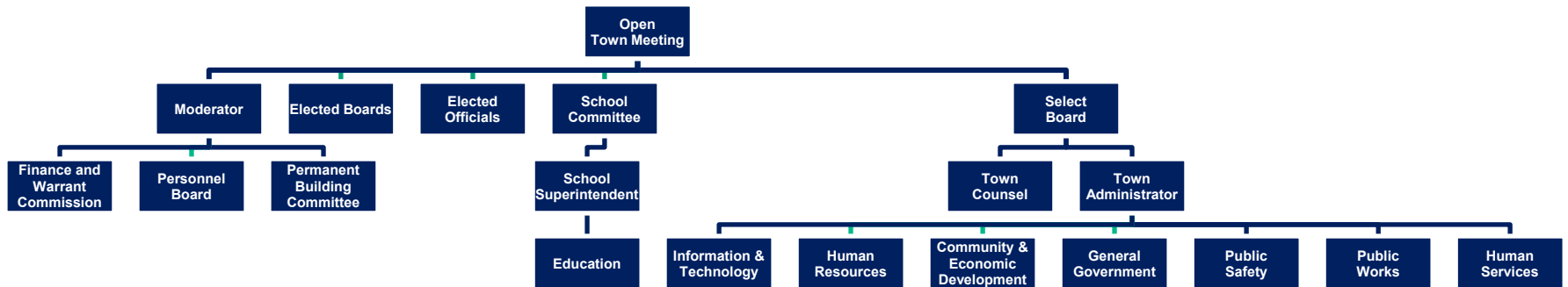
Town Administrator – Christopher Coleman
Assistant Town Administrator/Finance Director – Pamela Dukeman
School Superintendent – Emily Parks
Town Treasurer – James Gavin
Police Chief – Jeffrey Silva
Fire Chief – John Deckers

Town of Westwood, Massachusetts

Total Budget Salaries of Principal Officials
June 30, 2021

Position	Salary
School Superintendent	\$214,328
School Assistant Superintendent	\$157,625
School Director of Business and Finance	\$147,900
Town Administrator	\$203,800
Police Chief	\$197,639
Assistant Town Administrator/Finance Director	\$185,982
Fire Chief	\$167,242
Department of Public Works Director	\$149,488
Information Technology Director	\$128,658
Human Resources Director	\$121,954
Community and Economic Development Director	\$116,266
Town Accountant	\$114,980
Library Director	\$114,410
Town Counsel	\$103,163
Town Clerk (Elected)	\$101,534
Tax Collector (Elected)	\$4,000
Treasurer (Elected)	\$4,000
Select Board (Elected)	\$2,000
Board of Assessors (Elected)	\$1,800

The Town of Westwood



Elected Boards

- Select Board
- Regional Vocational School Representative
- Housing Authority
- Library Trustees
- Planning Board
- Board of Assessors
- Sewer Commissioners
- School Committee

Elected Officials

- Moderator
- Town Clerk
- Town Collector
- Town Treasurer



Government Finance Officers Association

Certificate of
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Reporting

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**Town of Westwood
Massachusetts**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

Financial Section

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

General Fund Budgetary Comparison Schedule, Retirement System Schedules, and Other Postemployment Benefit Schedules

Combining Statements

The Town has recently built or renovated a number of
Municipal Buildings

Wentworth Hall



Wentworth Hall was relocated and repurposed during 2021, will now be used by the Library, Youth and Family Services and for community space.

New Fire Station



New Police Headquarters





100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

Independent Auditor's Report

To the Honorable Select Board
Town of Westwood, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Westwood, Massachusetts as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Westwood, Massachusetts, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Westwood, Massachusetts' basic financial statements. The introductory section, combining statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021, on our consideration of the Town of Westwood, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Westwood, Massachusetts' internal control over financial reporting and compliance.

Powers & Sullivan LLC

December 22, 2021

Management's Discussion and Analysis

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Management's Discussion and Analysis

As management of the Town of Westwood, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2021. We encourage readers to consider the information presented in this report in conjunction with additional information that we have furnished in our letter of transmittal.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

Governments must adhere to GASB pronouncements in order to issue their financial statements in conformity with GAAP. The users of financial statements also rely on the independent auditors' opinion. If the Town of Westwood's financial statements have significant departures from GAAP the independent auditors may issue a qualified opinion or a disclaimer (where no opinion is given). These types of opinions may have an adverse effect on the Town's bond rating and our ability to borrow money at favorable interest rates. The Town of Westwood has enjoyed an unmodified opinion on its financial statements since the year ended June 30, 1984.

Financial Highlights

- The governmental and business-type assets and deferred outflows of resources of the Town of Westwood exceeded its liabilities and deferred inflows of resources at the close of the most recent year by \$61.7 million (net position).
- As required by accounting standards, as of June 30, 2021, the Town has reported a net pension liability of \$36.9 million along with a deferred outflow related to pension of \$2.1 million and a deferred inflow related to pension of \$3.3 million on the statement of net position. Additional disclosures and schedules can be found in the notes to the basic financial statements and required supplementary information.
- As required by accounting standards, as of June 30, 2021, the Town has reported an other postemployment benefit (OPEB) liability of \$35.0 million along with a deferred outflow related to OPEB of \$496,000 and a deferred inflow related to OPEB of \$7.0 million on the statement of net position.
- At the close of the current year, the Town of Westwood's general fund reported an ending fund balance of \$27.0 million, an increase of \$2.4 million in comparison with the prior year. Total fund balance represents 24.7% of total general fund expenditures. Approximately \$16.6 million of this total amount is available for appropriation at the government's discretion, \$7.1 million is committed for capital articles approved by Town Meeting, \$843,000 is assigned for encumbrances carried forward to the subsequent year and \$2.5 million represents available funds appropriated to fund the fiscal year 2022 budget.
- In 2021, the Town incurred approximately \$1.7 million of expenses related to the COVID-19 Pandemic and received \$2.8 million in COVID-19 relief through a variety of grants (see note 17).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Westwood's basic financial statements. The Town of Westwood's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the Town as a whole. The fund financial statements focus on the individual components of the Town government, reporting the Towns' operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the Town's

accountability. An additional part of the basic financial statements are the notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Westwood's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the Town of Westwood's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Westwood is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, university station, human services, culture and recreation, and interest. The business-type activities include the activities of the sewer enterprise fund.

Fund financial statements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Westwood, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Westwood can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows, and balances of spendable resources. Such information is useful in assessing the Town of Westwood's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

In accordance with accounting standards, the Town reports fund balance components as nonspendable, restricted, committed, assigned and unassigned. Additionally, the Town's stabilization fund is reported within the general fund as unassigned. The Town of Westwood adopts an annual appropriated budget for its general fund. A budgetary comparison schedule is included as required supplementary information for the general fund to demonstrate compliance with this budget.

Proprietary funds. The Town maintains one type of proprietary fund.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses an enterprise fund to account for its sewer operations.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town of Westwood's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Westwood, government-wide assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61.7 million at the close of 2021.

Net position of \$98.8 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Town of Westwood's net position \$3.0 million represents resources that are subject to external restrictions on how they may be used. The remaining deficit balance of unrestricted net position \$40.1 million is primarily due to the recognition of the \$36.9 million net pension liability and \$35.0 million in the other postemployment benefits liability.

Governmental activities. The governmental activities net position increased by approximately \$5.1 million during the current year. The underlying reason for the increase was the decrease in the OPEB and pension liabilities.

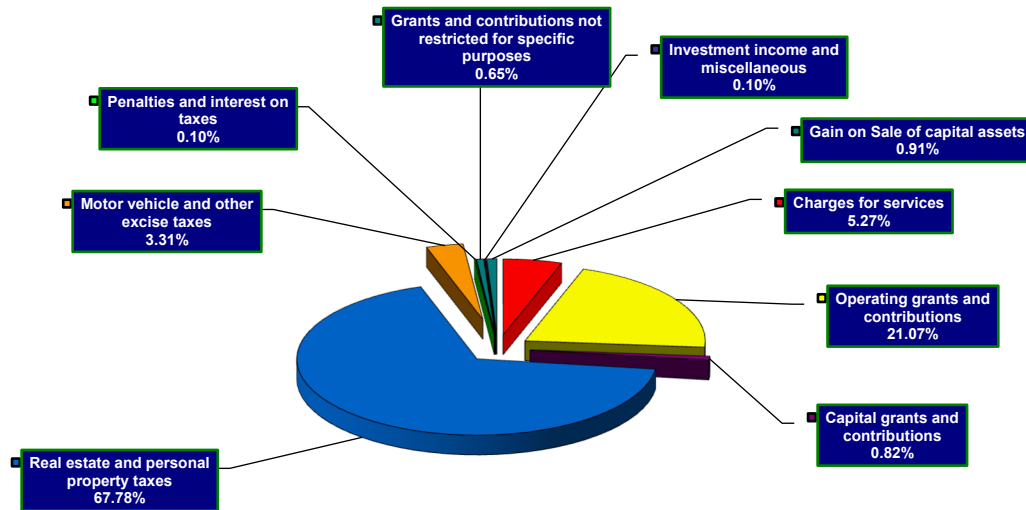
	2021	2020 (as revised)
Assets:		
Current assets.....	\$ 50,400,470	\$ 44,599,193
Noncurrent assets (excluding capital).....	1,374,000	2,717,000
Capital assets, non depreciable.....	11,589,879	7,023,962
Capital assets, net of accumulated depreciation....	112,136,980	114,955,706
Total assets.....	175,501,329	169,295,861
Deferred outflows of resources.....	2,506,952	5,682,679
Liabilities:		
Current liabilities (excluding debt).....	10,753,967	7,071,234
Noncurrent liabilities (excluding debt).....	70,789,959	78,243,344
Current debt.....	9,597,695	8,121,469
Noncurrent debt.....	30,418,092	32,445,297
Total liabilities.....	121,559,713	125,881,344
Deferred inflows of resources.....	10,159,656	7,776,371
Net position:		
Net investment in capital assets.....	87,804,709	88,081,335
Restricted.....	3,016,572	1,924,179
Unrestricted.....	(44,532,369)	(48,684,689)
Total net position.....	\$ 46,288,912	\$ 41,320,825

	2021	2020 (as revised)
Program Revenues:		
Charges for services.....	\$ 6,187,596	\$ 6,289,130
Operating grants and contributions.....	25,650,064	23,365,892
Capital grants and contributions.....	997,793	657,284
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	82,534,629	80,276,498
Motor vehicle and other excise taxes.....	3,575,444	3,499,369
Hotel/motel tax.....	114,368	298,323
Meals tax.....	336,809	396,905
Penalties and interest on taxes.....	125,581	89,232
Grants and contributions not restricted to specific programs.....	788,368	827,409
Unrestricted investment income.....	122,353	443,658
Gain on sale of capital assets.....	1,103,055	165,550
Total revenues.....	121,536,060	116,309,250
Expenses:		
General government.....	7,552,228	8,070,974
Public safety.....	14,380,047	14,987,307
Education.....	75,698,158	76,622,782
Public works.....	11,816,463	10,304,186
Health and human services.....	1,675,406	1,828,397
Culture and recreation.....	3,638,879	4,525,874
University Station.....	212,018	239,892
Interest.....	1,594,774	1,117,897
Total expenses.....	116,567,973	117,697,309
Change in net position.....	4,968,087	(1,388,059)
Net position, beginning of year, as revised.....	41,320,825	42,708,884
Net position, end of year.....	\$ 46,288,912	\$ 41,320,825

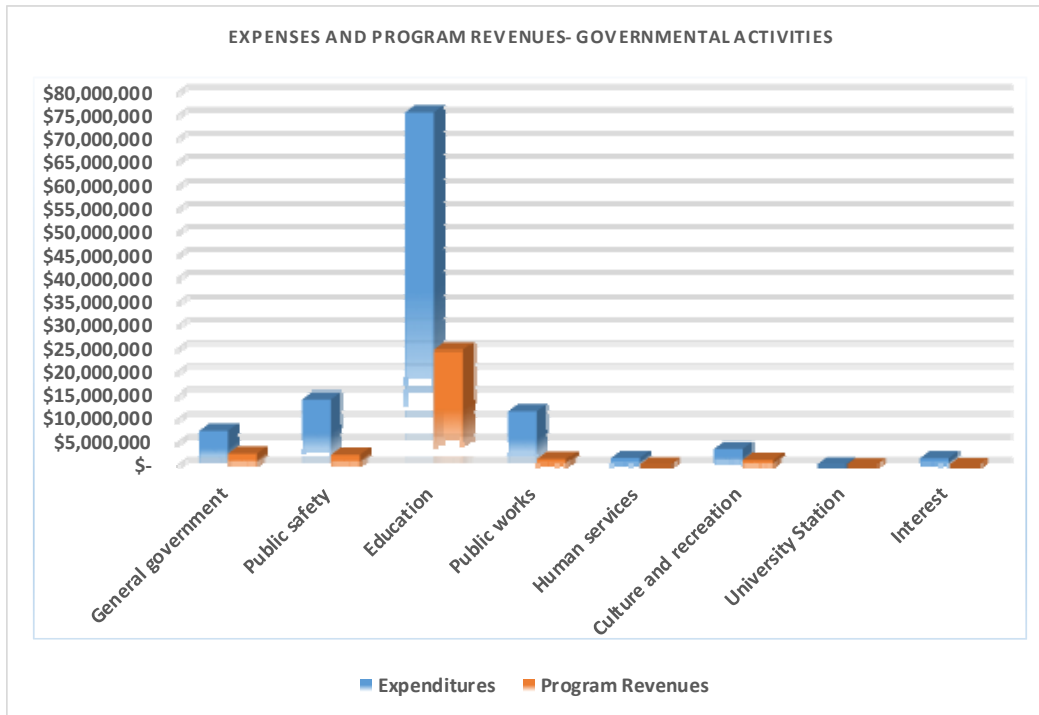
Beginning net position of the governmental activities has been revised (increased) by \$152,753 to reflect the implementation of GASB Statement #84, *Fiduciary Activities*.

- Charges for services represent about 5% of governmental activities resources. The Town can exercise more control over this category of revenue than any other. Fees charged for services rendered that are set by the Select Board are included in this category. Most of these resources apply to general government, public safety, and education operations, such as traffic mitigation revenue, building permits, ambulance revenue, athletic receipts, kindergarten revenue and bus fees.
- Operating grants and contributions account for 21% of the governmental activities resources. Most of these resources apply to education, and general government works operations. Increases in this category include grants provided to offset the effects of the COVID-19 pandemic.
- Capital grants and contributions account for 1% of the governmental activities resources.

FY21 Governmental Revenues



- Property taxes are by far the most significant revenue source for the Town's governmental activities. They comprise 67.8% of all resources. Real estate and personal property tax collections increased 2.8% from the prior year. In Massachusetts, proposition 2 ½ allows municipalities to increase tax rates up to 2 ½ percent of the prior levy limit adjusted for new construction and certain approved debt service. Other taxes and other revenues comprised a total of 3.31% of the governmental activities resources. These primarily include excise taxes, nonrestricted grants, and investment earnings.
- Education is by far the largest governmental activity of the Town with 65% of total governmental expenses. Program revenues of \$25.0 million provided direct support to education and \$50.7 million in taxes and other general revenue were needed to cover the remaining 2021 operating expenses.
- General government, public safety, public works and culture and recreation are significant activities of the Town. Program revenues for general government of \$2.7 million, public safety of \$2.3 million, public works of \$1.5 million and culture and recreation of \$1.2 million are directly supporting \$7.6 million, \$14.4 million, \$11.8 million and \$3.6 million of operating expenses, respectively. Taxes and other general revenue of \$29.8 million were needed to cover the remaining 2021 operating expenses for these activities. Combined, they represent 32% of governmental activity expenses.



Business-type activities. For sewer business-type activities, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$15.4 million at the close of 2021. Net investment in capital assets totaled \$11.0 million while unrestricted net position totaled \$4.4 million. There was a net decrease of \$196,000 in net position reported in connection with the sewer enterprise. Revenues increased \$227,000 while operating expenses decreased by \$195,000, mainly due to decreases in long-term liabilities.

	2021	2020
Assets:		
Current assets.....	\$ 6,712,105	\$ 6,637,931
Capital assets, non depreciable.....	350,850	350,850
Capital assets, net of accumulated depreciation....	11,096,546	11,611,469
Total assets.....	18,159,501	18,600,250
Deferred outflows of resources.....	63,934	143,679
Liabilities:		
Current liabilities (excluding debt).....	164,376	154,548
Noncurrent liabilities (excluding debt).....	1,921,454	2,115,898
Current debt.....	155,000	201,800
Noncurrent debt.....	310,000	465,000
Total liabilities.....	2,550,830	2,937,246
Deferred inflows of resources.....	289,700	227,879
Net position:		
Net investment in capital assets.....	10,982,396	11,295,519
Unrestricted.....	4,400,509	4,283,285
Total net position.....	\$ 15,382,905	\$ 15,578,804

	2021	2020
Program Revenues:		
Charges for services.....	\$ 5,224,007	\$ 4,975,780
Capital grants and contributions.....	10,783	31,978
Total revenues.....	5,234,790	5,007,758
Expenses:		
Sewer.....	5,430,689	5,625,797
Change in net position.....	(195,899)	(618,039)
Net position, beginning of year.....	15,578,804	16,196,843
Net position, end of year.....	\$ 15,382,905	\$ 15,578,804

Financial Analysis of the Government's Funds

As noted earlier, The Town of Westwood uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town of Westwood's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Westwood's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$32.4 million, an increase of \$963,000 from the prior year. The general fund reported an increase of \$2.4 million, the facilities renovation fund reported a decrease of \$699,000, roadway improvements fund reported a decrease of \$1.3 million, and the nonmajor governmental funds reported an increase of \$590,000. The general fund increase was mainly due to conservative budgeting. The facilities renovation and roadway improvement decreases relate to the timing difference between capital renovation expenses and funding through bond issuances. The nonmajor increase related mainly to school revolving funds and ambulance collections which were offset by the transfers out to the general fund to support the operating budget and from the cell tower revolving fund to the facilities renovation fund to fund the Islington Library and Community Center project.

The general fund is the Town's chief operating fund. The ending fund balance increased by \$2.4 million in comparison with prior year. This increase is due to positive budgetary results.

Real estate tax revenue increased from 2020 by \$2.6 million. This is due to the fact that in Massachusetts, Proposition 2 ½ allows municipalities to increase tax rates up to 2 ½ percent of the prior levy limit adjusted for new construction and certain approved debt service.

At the end of the current year, unassigned fund balance of the general fund totaled \$16.6 million, while total fund balance totaled \$27.0 million. The \$7.1 million of committed fund balance represents amounts that have been appropriated for specific purposes. The \$3.3 million of assigned fund balance represents \$843,000 in encumbrances to meet contractual obligations at year end and \$2.5 million in available funds appropriated before year end to fund the fiscal year 2022 budget. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15.2% of total general fund expenditures, while total fund balance represents 24.7% of that same amount.

The Town also maintains stabilization funds, which have been classified within the unassigned general fund balance in the governmental funds financial statements as required by accounting standards. The stabilization funds have a year-end balance totaling \$8.0 million, which represents 7.3% of general fund expenditures. These funds can be used for general or capital purposes upon Town Meeting approval. Please refer to Note 11 for additional information on the Town's stabilization funds.

The facilities renovation fund is used to account for financial resources used for various Town and school renovations. During the year the Town issued \$1.8 million in long term debt and \$950,000 in bond anticipation notes to fund these projects. The Town received proceeds of \$1.1 million from the sale of capital assets and expensed \$4.4 million. The fund balance decreased \$699,000 from the prior year.

The roadway improvement fund is used to account for construction, reconstruction and improvement of roadways, streets and sidewalks. During the year the Town issued \$895,000 in long term debt and \$3.5 million in bond anticipation notes to fund these improvement projects and expensed \$2.8 million. The fund balance decreased \$1.3 million from the prior year.

General Fund Budgetary Highlights

The final general fund appropriation budget totaled \$108.8 million, which included \$9.2 million in encumbrances and articles that were carried over from the prior year. The final budget also included the planned use of \$68,000 of transfers from other funds and \$150,000 of free cash.

General fund revenues came in over budget by \$863,000. The majority of this surplus was generated from motor vehicle excise taxes and through licenses and permits.

General fund expenditures and encumbrances were lower than final budget by \$2.6 million (3%), with the majority of the variance occurring in the employee benefits and the reserve funds which turned back \$1.3 million and \$570,000, respectively.

The \$150,000 increase between the original budget and the final amended budget was primarily from supplementary appropriations from free cash and the reserve funds to fund the capital outlay budget, and the public works budget. Additionally, the Town voted several transfers within budgetary line items during the year.

Capital Assets and Debt Management

In conjunction with the operating budget, the Town annually prepares a capital budget which includes detailed information concerning those capital requests for the upcoming year as well as summary information for the following four years to identify current projections of what level of capital outlay will be required in future years. As part of the capital plan the Town has historically financed the acquisition of some capital assets from current revenue. This policy will continue to improve the financial position as net position will increase by the amount of acquisitions less the current depreciation.

Major capital assets are funded by the issuance of long and short-term debt and capital grants. The effect on net position during the construction phase of the project is neutral for assets acquired with debt since the Town increases its assets and associated liability by the same amount. In subsequent years the net position will be reduced through depreciation and will be increased by the revenues raised to support the debt principal payments. Net position is increased for assets acquired with grant funds since there is no corresponding liability incurred.

Outstanding long-term debt of the general government, as of June 30, 2021, totaled \$32.7 million of which, \$5.8 million is related to library projects, \$5.0 million is related to school projects, \$18.6 million is related to public

safety projects, \$2.6 million is related to roadway improvements, \$346,000 for department equipment and \$440,000 for land development.

The enterprise fund has \$465,000 in sewer enterprise debt outstanding that is fully supported by the rates and does not rely on a general fund subsidy.

The most significant capital asset additions during the year included various school building improvements, public safety and public works vehicles, school computers and equipment, and roadway improvements.

Please refer to notes 5, 6, 7, and 8 to the financial statements for further discussion of the Town's major capital and debt activity.

Capital Assets			
Governmental activities:	Cost of Capital Assets	Accumulated Depreciation at end of year	Capital Assets, net
Land.....	\$ 6,374,569	\$ -	\$ 6,374,569
Construction in progress.....	5,215,310	-	5,215,310
Buildings and improvements.....	137,463,756	(57,178,030)	80,285,726
Vehicles.....	10,788,715	(9,388,120)	1,400,595
Machinery and equipment.....	16,984,015	(14,977,872)	2,006,143
Infrastructure.....	64,208,758	(35,764,242)	28,444,516
Total governmental activities.....	241,035,123	(117,308,264)	123,726,859
Business-type activities:			
Land.....	350,850	-	350,850
Plant and infrastructure.....	19,460,956	(10,416,781)	9,044,175
Other buildings and improvements.....	6,339,070	(4,448,931)	1,890,139
Vehicles.....	581,523	(438,401)	143,122
Machinery and equipment.....	510,212	(491,102)	19,110
Total business-type activities.....	27,242,611	(15,795,215)	11,447,396
Total capital assets.....	\$ 268,277,734	\$ (133,103,479)	\$ 135,174,255

Governmental Bonds Payable

Project	Maturity Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020	Issued	Redeemed	Outstanding at June 30, 2021
Municipal Purpose Bonds of August 2008.....	2023	\$ 3,830,000	3.50 - 4.00	\$ 390,000	\$ -	\$ (130,000)	\$ 260,000
Municipal Purpose Bonds of June 2009 - Refunding.....	2029	3,500,000	2.10 - 5.00	1,575,000	-	(1,575,000)	-
Municipal Purpose Bonds of March 2011 - Refunding.....	2031	9,300,000	3.25 - 4.00	5,115,000	-	(5,115,000)	-
Municipal Purpose Bonds of March 2012.....	2023	19,095,000	2.00 - 4.00	5,360,000	-	(1,820,000)	3,540,000
Municipal Purpose Bonds of December 2012.....	2022	4,635,000	2.00 - 3.00	915,000	-	(460,000)	455,000
Municipal Purpose Bonds of May 2014.....	2024	1,400,000	2.00 - 2.50	560,000	-	(140,000)	420,000
Municipal Purpose Bonds of September 2015.....	2036	10,450,000	2.50 - 5.00	7,990,000	-	(615,000)	7,375,000
Municipal Purpose Bonds of September 2016.....	2046	16,645,000	2.00 - 4.00	13,640,000	-	(750,000)	12,890,000
Municipal Purpose Bonds of March 2021 - Refunding.....	2031	4,988,304	2.00 - 5.00	-	4,988,304	-	4,988,304
Municipal Purpose Bonds of March 2021.....	2041	2,726,696	2.00 - 5.00	-	2,726,696	-	2,726,696
Total Governmental Activities.....				\$ 35,545,000	\$ 7,715,000	\$ (10,605,000)	\$ 32,655,000

Enterprise Bonds Payable

Project	Maturity Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020	Issued	Redeemed	Outstanding at June 30, 2021
Municipal Purpose Bonds of May 2014.....	2025	\$ 1,570,000	2.00 - 2.50	\$ 620,000	-	\$ (155,000)	\$ 465,000
MWRA - Sewer Bond - Direct Borrowing.....	2021	234,000	0.00	46,800	-	(46,800)	-
Total Enterprise Bonds Payable.....				\$ 666,800	-	\$ (201,800)	\$ 465,000

The Town of Westwood has an “AAA” rating from Standard & Poor’s and an “Aa1” from Moody’s for general obligation debt.

Economic Factors and Next Year’s Budget and Rates

For the 2022 budget, the Town continued to prepare a comprehensive, balanced budget to provide for stable, sustainable operating budgets, maintain reserve accounts, fund OPEB, fund capital projects, and stabilize tax bills.

The 2022 budget increased the following structurally balanced budget decisions:

- The Town provided for an approximate 3.4% increase for the school and 3.1% increase for municipal 2022 operating budgets.
- The 2022 budget has continued a high level of capital budgets through additional use of hotel and meals tax.
- The 2022 budget provides for a \$125,000 appropriation to the stabilization reserve account. This is an ongoing appropriation funded within the budget.
- The 2022 budget provides for a \$1,490,000 appropriation to the OPEB Trust account. This is an ongoing appropriation funded with the budget.
- The 2022 commercial and residential tax rates are not yet finalized but are expected to increase approximately 2.5%.

Requests for Information

This financial report is designed to provide a general overview of the Town of Westwood’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Town Hall, 580 High Street, Westwood, Massachusetts 02090.

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Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 37,934,657	\$ 5,549,816	\$ 43,484,473
Investments.....	6,986,168	-	6,986,168
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	599,004	-	599,004
Tax liens.....	1,308,258	-	1,308,258
Motor vehicle excise taxes.....	254,720	-	254,720
User charges.....	-	1,162,289	1,162,289
Departmental and other.....	785,170	-	785,170
Intergovernmental.....	2,532,493	-	2,532,493
Total current assets.....	<u>50,400,470</u>	<u>6,712,105</u>	<u>57,112,575</u>
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Intergovernmental.....	1,374,000	-	1,374,000
Capital assets, nondepreciable.....	11,589,879	350,850	11,940,729
Capital assets, net of accumulated depreciation.....	<u>112,136,980</u>	<u>11,096,546</u>	<u>123,233,526</u>
Total noncurrent assets.....	<u>125,100,859</u>	<u>11,447,396</u>	<u>136,548,255</u>
TOTAL ASSETS.....	<u>175,501,329</u>	<u>18,159,501</u>	<u>193,660,830</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions.....	2,025,628	49,048	2,074,676
Deferred outflows related to other postemployment benefits.....	<u>481,324</u>	<u>14,886</u>	<u>496,210</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>2,506,952</u>	<u>63,934</u>	<u>2,570,886</u>
LIABILITIES			
CURRENT:			
Warrants payable.....	1,409,222	131,277	1,540,499
Accrued payroll.....	4,695,096	9,255	4,704,351
Tax refunds payable.....	147,346	-	147,346
Accrued interest.....	403,244	4,844	408,088
Other liabilities.....	1,004,782	-	1,004,782
Unearned revenue.....	1,354,277	-	1,354,277
Capital lease obligations.....	222,315	-	222,315
Compensated absences.....	1,740,000	19,000	1,759,000
Notes payable.....	4,450,000	-	4,450,000
Bonds payable.....	<u>4,925,380</u>	<u>155,000</u>	<u>5,080,380</u>
Total current liabilities.....	<u>20,351,662</u>	<u>319,376</u>	<u>20,671,038</u>
NONCURRENT:			
Compensated absences.....	840,000	-	840,000
Net pension liability.....	36,035,591	872,556	36,908,147
Net other postemployment benefits liability.....	33,914,368	1,048,898	34,963,266
Bonds payable.....	<u>30,418,092</u>	<u>310,000</u>	<u>30,728,092</u>
Total noncurrent liabilities.....	<u>101,208,051</u>	<u>2,231,454</u>	<u>103,439,505</u>
TOTAL LIABILITIES.....	<u>121,559,713</u>	<u>2,550,830</u>	<u>124,110,543</u>
DEFERRED INFLOWS OF RESOURCES			
Taxes paid in advance.....	85,429	-	85,429
Deferred inflows related to pensions.....	3,257,980	78,888	3,336,868
Deferred inflows related to other postemployment benefits.....	<u>6,816,247</u>	<u>210,812</u>	<u>7,027,059</u>
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>10,159,656</u>	<u>289,700</u>	<u>10,449,356</u>
NET POSITION			
Net investment in capital assets.....	87,804,709	10,982,396	98,787,105
Restricted for:			
Permanent funds:			
Expendable.....	145,293	-	145,293
Nonexpendable.....	435,922	-	435,922
Gifts.....	433,075	-	433,075
Grants.....	2,002,282	-	2,002,282
Unrestricted.....	<u>(44,532,369)</u>	<u>4,400,509</u>	<u>(40,131,860)</u>
TOTAL NET POSITION.....	<u>\$ 46,288,912</u>	<u>\$ 15,382,905</u>	<u>\$ 61,671,817</u>

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 7,552,228	\$ 1,251,553	\$ 1,342,364	\$ -	\$ (4,958,311)
Public safety.....	14,380,047	2,206,283	131,126	-	(12,042,638)
Education.....	75,698,158	1,417,544	23,429,406	-	(50,851,208)
Public works.....	11,816,463	105,536	345,047	997,793	(10,368,087)
Human services.....	1,675,406	51,696	168,594	-	(1,455,116)
Culture and recreation.....	3,638,879	1,154,984	68,304	-	(2,415,591)
University Station.....	212,018	-	74,947	-	(137,071)
Interest.....	1,594,774	-	90,276	-	(1,504,498)
Total Governmental Activities.....	<u>116,567,973</u>	<u>6,187,596</u>	<u>25,650,064</u>	<u>997,793</u>	<u>(83,732,520)</u>
<i>Business-Type Activities:</i>					
Sewer.....	<u>5,430,689</u>	<u>5,224,007</u>	<u>-</u>	<u>10,783</u>	<u>(195,899)</u>
Total Primary Government.....	<u>\$ 121,998,662</u>	<u>\$ 11,411,603</u>	<u>\$ 25,650,064</u>	<u>\$ 1,008,576</u>	<u>\$ (83,928,419)</u>

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	\$ (83,732,520)	\$ (195,899)	\$ (83,928,419)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	82,534,629	-	82,534,629
Motor vehicle excise taxes.....	3,575,444	-	3,575,444
Hotel/motel tax.....	114,368	-	114,368
Meals tax.....	336,809	-	336,809
Penalties and interest on taxes.....	125,581	-	125,581
Grants and contributions not restricted to specific programs.....	788,368	-	788,368
Unrestricted investment income.....	122,353	-	122,353
Gain on sale of assets.....	1,103,055	-	1,103,055
Total general revenues.....	88,700,607	-	88,700,607
 Change in net position.....	 4,968,087	 (195,899)	 4,772,188
<i>Net position:</i>			
Beginning of year, as revised.....	41,320,825	15,578,804	56,899,629
End of year.....	\$ <u>46,288,912</u>	\$ <u>15,382,905</u>	\$ <u>61,671,817</u>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2021

	General	Facilities Renovation	Roadway Improvements	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents.....	\$ 25,449,928	\$ 455,922	\$ 2,146,751	\$ 9,882,056	\$ 37,934,657
Investments.....	6,937,092	-	-	49,076	6,986,168
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	599,004	-	-	-	599,004
Tax liens.....	1,308,258	-	-	-	1,308,258
Motor vehicle excise taxes.....	254,720	-	-	-	254,720
Departmental and other.....	168,851	-	-	616,319	785,170
Intergovernmental.....	2,937,198	204,810	-	764,485	3,906,493
TOTAL ASSETS.....	\$ 37,655,051	\$ 660,732	\$ 2,146,751	\$ 11,311,936	\$ 51,774,470
LIABILITIES					
Warrants payable.....	\$ 481,948	\$ 689,421	\$ 197,542	\$ 40,311	\$ 1,409,222
Accrued payroll.....	4,695,096	-	-	-	4,695,096
Tax refunds payable.....	147,346	-	-	-	147,346
Other liabilities.....	420,265	-	-	584,517	1,004,782
Unearned revenue.....	-	-	-	1,354,277	1,354,277
Notes payable.....	-	950,000	3,500,000	-	4,450,000
TOTAL LIABILITIES.....	5,744,655	1,639,421	3,697,542	1,979,105	13,060,723
DEFERRED INFLOWS OF RESOURCES					
Taxes paid in advance.....	85,429	-	-	-	85,429
Unavailable revenue.....	4,808,853	204,810	-	1,206,181	6,219,844
TOTAL DEFERRED INFLOWS OF RESOURCES.....	4,894,282	204,810	-	1,206,181	6,305,273
FUND BALANCES					
Nonspendable.....	-	-	-	435,922	435,922
Restricted.....	-	-	-	7,690,728	7,690,728
Committed.....	7,106,685	-	-	-	7,106,685
Assigned.....	3,320,359	-	-	-	3,320,359
Unassigned.....	16,589,070	(1,183,499)	(1,550,791)	-	13,854,780
TOTAL FUND BALANCES.....	27,016,114	(1,183,499)	(1,550,791)	8,126,650	32,408,474
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 37,655,051	\$ 660,732	\$ 2,146,751	\$ 11,311,936	\$ 51,774,470

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2021

Total governmental fund balances.....	\$	32,408,474
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		123,726,859
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		6,219,844
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		(7,567,275)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(403,244)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(35,343,472)	
Net pension liability.....	(36,035,591)	
Other postemployment benefits.....	(33,914,368)	
Capital lease obligations.....	(222,315)	
Compensated absences.....	<u>(2,580,000)</u>	
Net effect of reporting long-term liabilities.....		<u>(108,095,746)</u>
Net position of governmental activities.....	\$	<u><u>46,288,912</u></u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2021

	General	Facilities Renovation	Roadway Improvements	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 82,462,705	\$ -	\$ -	\$ -	\$ 82,462,705
Motor vehicle excise taxes.....	3,648,226	-	-	-	3,648,226
Hotel/motel tax.....	114,368	-	-	-	114,368
Meals tax.....	336,809	-	-	-	336,809
Charges for services.....	552,951	-	-	3,147,810	3,700,761
Penalties and interest on taxes.....	125,581	-	-	-	125,581
Licenses and permits.....	1,103,258	-	-	-	1,103,258
Fines and forfeitures.....	2,664	-	-	-	2,664
Intergovernmental - Teachers Retirement.....	14,645,000	-	-	-	14,645,000
Intergovernmental.....	7,865,828	359,015	320,056	4,958,024	13,502,923
Departmental and other.....	460,030	-	-	948,162	1,408,192
Contributions and donations.....	-	-	-	230,018	230,018
Investment income.....	105,765	-	-	16,588	122,353
TOTAL REVENUES.....	111,423,185	359,015	320,056	9,300,602	121,402,858
EXPENDITURES:					
Current:					
General government.....	2,895,981	-	-	1,847,235	4,743,216
Public safety.....	9,668,288	-	-	219,780	9,888,068
Education.....	47,992,766	1,485,117	-	3,665,111	53,142,994
Public works.....	6,663,271	-	2,840,323	1,250,954	10,754,548
Human services.....	1,091,629	-	-	68,826	1,160,455
Culture and recreation.....	1,844,845	-	-	749,171	2,594,016
University Station.....	70,311	-	-	141,707	212,018
Pension benefits.....	5,787,533	-	-	-	5,787,533
Pension benefits - Teachers Retirement.....	14,645,000	-	-	-	14,645,000
Property and liability insurance.....	462,938	-	-	-	462,938
Employee benefits.....	9,106,143	-	-	-	9,106,143
State and county charges.....	707,329	-	-	-	707,329
Capital outlay.....	2,493,150	2,932,442	-	-	5,425,592
Debt service:					
Principal.....	4,380,000	-	-	-	4,380,000
Principal payment on current refunding.....	349,359	-	-	-	349,359
Interest.....	1,568,479	-	-	-	1,568,479
TOTAL EXPENDITURES.....	109,727,022	4,417,559	2,840,323	7,942,784	124,927,688
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	1,696,163	(4,058,544)	(2,520,267)	1,357,818	(3,524,830)
OTHER FINANCING SOURCES (USES):					
Issuance of bonds.....	-	1,831,696	895,000	-	2,726,696
Issuance of refunding bonds.....	4,988,304	-	-	-	4,988,304
Premium from issuance of bonds and notes.....	-	-	330,000	175,532	505,532
Premium from issuance of refunding bonds.....	949,958	-	-	-	949,958
Payments to refunded bond escrow agent.....	(5,938,262)	-	-	-	(5,938,262)
Proceeds from the sale of assets.....	-	1,103,055	-	-	1,103,055
Transfers in.....	671,466	424,759	-	-	1,096,225
Transfers out.....	-	-	-	(1,096,225)	(1,096,225)
TOTAL OTHER FINANCING SOURCES (USES).....	671,466	3,359,510	1,225,000	(920,693)	4,335,283
NET CHANGE IN FUND BALANCES.....	2,367,629	(699,034)	(1,295,267)	437,125	810,453
FUND BALANCES AT BEGINNING OF YEAR, AS REVISED.....	24,648,485	(484,465)	(255,524)	7,689,525	31,598,021
FUND BALANCES AT END OF YEAR.....	\$ 27,016,114	\$ (1,183,499)	\$ (1,550,791)	\$ 8,126,650	\$ 32,408,474

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds.....	\$	810,453
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	9,788,329	
Depreciation expense.....	<u>(8,041,138)</u>	
Net effect of reporting capital assets.....		1,747,191
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		(969,853)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Principal payments on capital leases.....	217,033	
Issuance of bonds.....	(2,726,696)	
Issuance of refunding bonds.....	(4,988,304)	
Premium from issuance of bonds.....	(505,532)	
Premium from issuance of refunding bonds.....	(949,958)	
Payments to refunded bond escrow agent.....	5,938,262	
Net amortization of premium from issuance of bonds.....	199,436	
principal payments - current refunding.....	349,359	
Debt service principal payments.....	<u>4,380,000</u>	
Net effect of reporting long-term debt.....		1,913,600
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	(197,000)	
Net change in accrued interest on long-term debt.....	(225,731)	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(4,512,743)	
Net change in net pension liability.....	5,340,387	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits...	(1,044,215)	
Net change in other postemployment benefits liability.....	<u>2,105,998</u>	
Net effect of recording long-term liabilities.....		<u>1,466,696</u>
Change in net position of governmental activities.....	\$	<u><u>4,968,087</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2021

	Business-Type Sewer Enterprise
ASSETS	
CURRENT:	
Cash and cash equivalents.....	\$ 5,549,816
Receivables, net of allowance for uncollectibles:	
User charges.....	1,162,289
Total current assets.....	6,712,105
NONCURRENT:	
Capital assets, non depreciable.....	350,850
Capital assets, net of accumulated depreciation.....	11,096,546
Total noncurrent assets.....	11,447,396
TOTAL ASSETS.....	18,159,501
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions.....	49,048
Deferred outflows related to other postemployment benefits.....	14,886
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	63,934
LIABILITIES	
CURRENT:	
Warrants payable.....	131,277
Accrued payroll.....	9,255
Accrued interest.....	4,844
Compensated absences.....	19,000
Bonds payable.....	155,000
Total current liabilities.....	319,376
NONCURRENT:	
Net pension liability.....	872,556
Net other postemployment benefits liability.....	1,048,898
Bonds payable.....	310,000
Total noncurrent liabilities.....	2,231,454
TOTAL LIABILITIES.....	2,550,830
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions.....	78,888
Deferred inflows related to other postemployment benefits.....	210,812
TOTAL DEFERRED INFLOWS OF RESOURCES.....	289,700
NET POSITION	
Net investment in capital assets.....	10,982,396
Unrestricted.....	4,400,509
TOTAL NET POSITION.....	\$ 15,382,905

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2021

	<u>Business-Type Sewer Enterprise</u>
<u>OPERATING REVENUES:</u>	
Charges for services.....	\$ <u>5,224,007</u>
<u>OPERATING EXPENSES:</u>	
Cost of services and administration.....	1,537,019
MWRA assessment.....	<u>3,121,245</u>
TOTAL OPERATING EXPENSES.....	<u>5,419,451</u>
OPERATING INCOME (LOSS).....	<u>(195,444)</u>
<u>NONOPERATING REVENUES (EXPENSES):</u>	
Interest expense.....	<u>(11,238)</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS.....	(206,682)
<u>CAPITAL CONTRIBUTIONS:</u>	
Sewer betterments.....	<u>10,783</u>
CHANGE IN NET POSITION.....	(195,899)
NET POSITION AT BEGINNING OF YEAR.....	<u>15,578,804</u>
NET POSITION AT END OF YEAR.....	<u>\$ <u>15,382,905</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

	<u>Business-type Sewer Enterprise</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Receipts from customers and users.....	\$ 5,333,659
Payments to vendors.....	(3,901,851)
Payments to employees.....	<u>(797,913)</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>633,895</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>	
Capital contributions.....	10,783
Acquisition and construction of capital assets.....	(246,264)
Principal payments on bonds.....	(201,800)
Interest expense.....	<u>(12,788)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	<u>(450,069)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	183,826
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>5,365,990</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 5,549,816</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u>	
<u>FROM OPERATING ACTIVITIES:</u>	
Operating income (loss).....	\$ <u>(195,444)</u>
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation.....	761,187
Deferred (outflows)/inflows related to pensions.....	109,270
Deferred (outflows)/inflows related to OPEB.....	32,296
Changes in assets and liabilities:	
User charges.....	109,652
Warrants payable.....	12,415
Accrued payroll.....	(2,037)
Compensated absences.....	1,000
Net pension liability.....	(129,310)
Other postemployment benefits.....	<u>(65,134)</u>
Total adjustments.....	<u>829,339</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>\$ 633,895</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Funds
ASSETS		
Cash and cash equivalents.....	\$ -	\$ 345,623
Investments:		
Investments in Pension Reserve Investment Trust.....	15,452,174	-
TOTAL ASSETS	15,452,174	345,623
NET POSITION		
Restricted for other postemployment benefits.....	15,452,174	-
Held in trust for other purposes.....	-	345,623
TOTAL NET POSITION	\$ 15,452,174	\$ 345,623

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2021

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Funds
ADDITIONS:		
Contributions:		
Employer contributions to the trust.....	\$ 1,465,000	\$ -
Employer contributions for other postemployment benefit payments.....	2,110,784	-
Private donations.....	-	101,802
	<u>3,575,784</u>	<u>101,802</u>
Total contributions.....		
Net investment income:		
Investment income.....	<u>3,467,391</u>	<u>3,205</u>
TOTAL ADDITIONS.....	<u>7,043,175</u>	<u>105,007</u>
DEDUCTIONS:		
Other postemployment benefit payments.....	2,110,784	-
Educational scholarships.....	-	101,497
	<u>2,110,784</u>	<u>101,497</u>
TOTAL DEDUCTIONS.....		
NET INCREASE (DECREASE) IN NET POSITION.....	4,932,391	3,510
NET POSITION AT BEGINNING OF YEAR.....	<u>10,519,783</u>	<u>342,113</u>
NET POSITION AT END OF YEAR.....	<u>\$ 15,452,174</u>	<u>\$ 345,623</u>

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Westwood, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant Town accounting policies are described herein.

A. Reporting Entity

An elected three-member Select Board governs the Town.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the Town's basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the Primary Government) and its component units. The Town did not identify any component units requiring inclusion in the basic financial statements.

Joint Ventures

The Town has entered into a joint venture with the Towns of Avon, Canton, Dedham, Braintree, Holbrook, Milton, Norwood, and Randolph to pool resources and share the costs, risks and rewards of providing vocational education through the Blue Hills Regional Technical School District (District). As of June 30, 2021, the District has no significant unassigned fund balance and has no outstanding long-term bonds. The following is the address where the District's financial statements are available, its purpose, and the assessment paid by the Town during 2021.

<u>Joint Venture and Address</u>	<u>Purpose</u>	2021 <u>Assessment</u>
Blue Hills Regional Technical School District 800 Randolph Street, Canton MA 02021	To provide vocational education	<u>\$ 132,293</u>

The Town has no equity interest in the District.

Jointly Governed Organizations

The Select Board is responsible for appointing three of the six-member Board of Water Commissioners of the Dedham-Westwood Water District. The Town's accountability for this organization does not extend beyond making these appointments.

B. Government-Wide and Fund Financial Statements*Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units.

Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows of resources, etc.) for all fund of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, and claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *facilities renovation fund* is used to account for the funds received and expended in connection with various Town and school renovations.

The *roadway improvements fund* is used to account for construction, reconstruction and improvements of roadways, streets and sidewalks.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary fund is reported:

The *sewer enterprise fund* is used to account for the Town's sewer activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to account for and accumulate resources to provide funding for future OPEB (other postemployment benefit) liabilities.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allows the trustees to authorize spending of the realized investment earnings. The Town's educational scholarship trusts are accounted for in this fund.

D. Cash and Investments

Government-Wide and Fund Financial Statements

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

Investments are carried at fair value.

E. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S.

government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate tax liens are processed annually on delinquent properties. Real estate and personal property taxes levied are recorded as receivables in the year of the levy and are recorded under the modified accrual basis of accounting.

Real estate tax liens are processed six months after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise Taxes

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

User Charges

Sewer fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Sewer liens are processed in October of every year and included as a lien on the property owner's tax bill. Sewer charges are recorded as receivables in the year of the levy and are recorded under the full accrual basis of accounting.

Departmental and Other

Departmental and other receivables consist primarily of police details, ambulance fees and school rentals and are recorded as receivables in the year accrued. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met. These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the basic financial statements and therefore are not reported.

H. Capital Assets***Government-Wide and Proprietary Fund Financial Statements***

Capital assets, which include land, buildings and improvements, vehicles, machinery and equipment, furniture and fixtures, and infrastructure (e.g., roads, street lights, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements. Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets; donated works of art, historical treasures and similar assets; and capital assets received in service concession arrangements are recorded at acquisition value. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$50,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

The Town has included all general infrastructure assets regardless of their acquisition date or amount. The Town was able to estimate the historical cost for the initial reporting of these assets through backtracking.

Capital assets (excluding land and construction in progress) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Buildings and improvements.....	7-40
Plant and infrastructure.....	7-40
Other buildings and improvements.....	7-40
Vehicles.....	5-10
Machinery and equipment.....	5-50
Infrastructure.....	5-50

I. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reported deferred outflows of resources related to pensions and other postemployment benefits in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reported deferred inflows of resources related to pensions, other postemployment benefits, and taxes paid in advance in this category.

Governmental Fund Financial Statements

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town has recorded taxes paid in advance and unavailable revenue as deferred inflows of resources in the governmental funds balance sheet. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the

governmental activities and business-type activities are reported in the statement of net position as “internal balances”.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as “Due from other funds” or “Due to other funds” on the balance sheet.

K. Interfund Transfers

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transfers between and within governmental funds and are eliminated from the governmental activities in the statement of activities. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net”.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state’s school building program is not considered to be capital related debt.

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Permanent funds – expendable” represents the amount of realized and unrealized investment earnings of donor restricted trusts. The donor restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings that support governmental programs.

“Permanent funds – nonexpendable” represents the endowment portion of donor restricted trusts that support governmental programs.

“Gifts and Grants” represents restrictions placed on assets from outside parties.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption

must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments’ or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Town Meeting is the highest level of decision making authority that can, by adoption of a Town Meeting warrant article, commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a Town Meeting vote is taken to rescind the commitment.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes but are neither restricted nor committed. The Town’s by-laws authorize the Town Accountant to assign fund balance. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Town’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

M. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as

other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Norfolk County Contributory Retirement System and Massachusetts Teachers Retirement System and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Investment income from proprietary funds is voluntarily assigned and transferred to the general fund.

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

Compensated absences are reported in the governmental funds only if they have matured.

Q. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

R. Total Column

Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other Town funds.

The Town follows internal investment policies as well as investment policies established under Massachusetts General Laws. The Commonwealth's statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). Additionally, they allow the Town to invest trust funds in trust companies incorporated under the laws of the Commonwealth, banking companies incorporated under the laws of the Commonwealth which are members of the Federal Deposit Insurance Corporation (FDIC), national banks, in participation units in combined investment funds, in paid-up shares and accounts of and in cooperative banks, in shares of savings and loan associations, in shares or savings deposits of federal savings and loan associations doing business in the Commonwealth to an amount not exceeding one hundred thousand dollars, and in bonds or notes which are legal investments for savings banks. Municipalities having trust funds in the custody of the Treasurer in an aggregate amount in excess of two hundred and fifty thousand dollars may also invest trust funds in securities, other than mortgages and collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth provided that not more than fifteen percent of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent of such funds be invested in the stock of any one bank or insurance company.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth of Massachusetts who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's deposit and investment policy allows for unlimited investments in MMDT, U.S. Treasuries and Agencies that will be held to maturity with maturities up to one year from the date of purchase, and bank accounts and Certificates of Deposit with maturities up to one year which are fully collateralized or fully insured. Additionally, the Town's policy allows for investments in unsecured bank deposits such as checking, savings, money market or Certificates of Deposit with maturities up to three months. Unsecured deposits in each institution are limited to no more than 5% of an institution's assets and no more than 20% of the Town's total cash.

At year-end, the carrying amount of deposits totaled \$33,397,954 and the bank balance totaled \$35,297,115. Of the bank balance, \$2,000,000 was covered by Federal Depository Insurance, \$14,173,633 was covered by the Depositors Insurance Fund, \$500,000 was covered by Securities Investor Protector Corporation, \$15,734,621 was collateralized and \$2,888,861 was subject to custodial credit risk because it was uninsured and uncollateralized.

Investments

As of June 30, 2021, the Town had the following investments:

<u>Investment Type</u>	<u>Fair value</u>	<u>Maturities</u>		
		<u>Under 1 Year</u>	<u>1-5 Years</u>	<u>6-10 Years</u>
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 1,515,793	\$ 670,473	\$ 845,320	\$ -
Government sponsored enterprises.....	968,689	-	779,932	188,757
Corporate bonds.....	<u>3,835,250</u>	<u>180,491</u>	<u>3,654,759</u>	<u>-</u>
Total debt securities.....	6,319,732	<u>\$ 850,964</u>	<u>\$ 5,280,011</u>	<u>\$ 188,757</u>
<u>Other investments:</u>				
Equity mutual funds.....	49,076			
Fixed income mutual funds.....	617,360			
Pension Reserve Investment Trust (PRIT).....	15,452,174			
MMDT - Cash portfolio.....	<u>10,432,142</u>			
Total investments.....	<u>\$ 32,870,484</u>			

Included in the Town's investments reported above is the Town's OPEB Trust. The OPEB Trust held \$15,452,174 at June 30, 2021, all of which was invested through the State Retiree Benefits Trust Fund in PRIT's general allocation account. The effective weighted duration rate for PRIT investments ranged from .019 to 16.28 years.

The Town participates in MMDT, which maintains a cash portfolio and a short-term bond fund with combined average maturities of approximately 3 months.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral security that are in the possession of the outside party. At June 30, 2021, the Town does not have any custodial credit risk exposure for its investments since open-end mutual funds and MMDT deposits are not subject to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form. In addition to the deposit and investment restrictions listed above, the Town's investment policies allow for trust funds to be invested in any instruments allowed by the Legal List issued by the Banking Commissioner each July. Stabilization funds may be invested in National Banks, Savings Banks, Cooperative banks or trust companies organized under Massachusetts laws, Securities legal for savings banks (i.e. those included in the Legal List issued annually by the Banking Commissioner), Federal Savings and Loan Associations situated in the Commonwealth and the MMDT.

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect the fair value of the Town's investments. The Town manages its exposure to fair value losses arising from increasing interest rates by limiting the allowable maturities of investments. The Town's investment policy limits the maturities of investments in U.S. Treasuries, U.S. Agencies and secured Certificates of Deposit to a maximum of one year from the date of purchase. Negotiable Certificates of Deposit are limited to a maximum of three months. The Town had no debt securities subject to interest rate risk as of June 30, 2021.

Credit Risk

The Town's policy for Credit Risk requires all brokerage houses and broker/dealers wishing to do business with the Town to supply the Treasurer with audited financial statements, proof of National Association of Security Dealers certification, a statement that the dealer has read the Town's investment policy and will comply with it and proof of credit worthiness with minimum standards of at least five years in operation and a minimum capital of \$10 million.

The Town's investments at June 30, 2021, are rated as follows:

<u>Quality Rating</u>	<u>Corporate Bonds</u>	<u>Government Sponsored Enterprise</u>
AAA.....	\$ -	\$ 590,895
AA+.....	-	377,794
A+.....	962,143	-
A-.....	1,086,631	-
BBB+.....	599,435	-
BBB.....	1,187,041	-
Total.....	<u>\$ 3,835,250</u>	<u>\$ 968,689</u>

The Town's investment in MMDT shares were unrated.

Concentration of Credit Risk

The Town limits the amount that may be invested in any one issuer, except for MMDT, to no more than 5% of an institution's assets and no more than 30% of the Town's total investments. At June 30, 2021, the Town did not have more than 30% of the Town's investments in with any one issuer.

Fair Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2021:

Investment Type	June 30, 2021	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 1,515,793	\$ 1,515,793	\$ -	\$ -
Government sponsored enterprises.....	968,689	968,689	-	-
Corporate bonds.....	3,835,250	-	3,835,250	-
Total debt securities.....	6,319,732	2,484,482	3,835,250	-
<u>Other investments:</u>				
Equity mutual funds.....	49,076	49,076	-	-
Fixed income mutual funds.....	617,360	617,360	-	-
Total investments measured at fair value.....	6,986,168	\$ 3,150,918	\$ 3,835,250	\$ -
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	10,432,142			
Investments measured at net asset value:				
Pension Reserve Investment Trust (PRIT).....	15,452,174			
Total investments.....	\$ 32,870,484			

U.S. treasury notes, government sponsored enterprises, equity and fixed income mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

PRIT investments are valued using the net asset value method. This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as Trustee. PRIT is administered by the Pension Reserve Investment Management Board (PRIM). The fair values of the positions in each investment Pool are the same as the value of each Pool's shares. The Town does not have the ability to control any of the investment decisions relative to its funds in PRIT.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

NOTE 3 – RECEIVABLES

At June 30, 2021, receivables for the individual major governmental funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 599,004	\$ -	\$ 599,004
Tax liens.....	1,308,258	-	1,308,258
Motor vehicle excise taxes.....	254,720	-	254,720
Departmental and other.....	1,134,170	(349,000)	785,170
Intergovernmental.....	3,906,493	-	3,906,493
Total.....	<u>\$ 7,202,645</u>	<u>\$ (349,000)</u>	<u>\$ 6,853,645</u>

At June 30, 2021, receivables for the enterprise fund consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Sewer user charges.....	\$ 1,162,289	\$ -	\$ 1,162,289

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 216,355	\$ -	\$ 216,355
Tax liens.....	1,308,258	-	1,308,258
Motor vehicle excise taxes.....	254,720	-	254,720
Departmental and other.....	312,520	472,650	785,170
Intergovernmental - highway improvements.....	-	733,531	733,531
Intergovernmental - School Building Authority.....	2,717,000	204,810	2,921,810
Total.....	<u>\$ 4,808,853</u>	<u>\$ 1,410,991</u>	<u>\$ 6,219,844</u>

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2021, are summarized as follows:

Transfers Out:	Transfers In:			
	General fund	Facilities Renovation	Total	
Nonmajor governmental funds.....	\$ 17,000	\$ -	\$ 17,000	(1)
Nonmajor governmental funds.....	543,295	-	543,295	(2)
Nonmajor governmental funds.....	92,250	-	92,250	(3)
Nonmajor governmental funds.....	18,921	-	18,921	(4)
Nonmajor governmental funds.....	-	424,759	424,759	(5)
Total.....	\$ 671,466	\$ 424,759	\$ 1,096,225	

- (1) – Transfer from Special Revenue Revolving Funds to support conservation operations.
(2) – Transfer from Special Revenue Ambulance Receipts to support ambulance operations.
(3) – Transfer from Special Revenue Sale of Lots Funds to support cemetery operations.
(4) – Transfer from Special Revenue Bond Premiums Funds to support debt service expenditures.
(5) – Transfer from Cell Tower Revolving Fund to fund the Islington Library and Community Center Project.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 6,374,569	\$ -	\$ -	\$ 6,374,569
Construction in progress.....	649,393	4,565,917	-	5,215,310
Total capital assets not being depreciated....	7,023,962	4,565,917	-	11,589,879
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	136,903,666	560,090	-	137,463,756
Vehicles.....	10,403,884	420,931	(36,100)	10,788,715
Machinery and equipment.....	15,611,716	1,372,299	-	16,984,015
Infrastructure.....	63,825,936	2,869,092	(2,486,270)	64,208,758
Total capital assets being depreciated.....	226,745,202	5,222,412	(2,522,370)	229,445,244
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(53,404,191)	(3,773,839)	-	(57,178,030)
Vehicles.....	(8,728,414)	(695,806)	36,100	(9,388,120)
Machinery and equipment.....	(14,379,052)	(598,820)	-	(14,977,872)
Infrastructure.....	(35,277,839)	(2,972,673)	2,486,270	(35,764,242)
Total accumulated depreciation.....	(111,789,496)	(8,041,138)	2,522,370	(117,308,264)
Total capital assets being depreciated, net.....	114,955,706	(2,818,726)	-	112,136,980
Total governmental activities capital assets, net.....	\$ 121,979,668	\$ 1,747,191	\$ -	\$ 123,726,859

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 350,850	\$ -	\$ -	\$ 350,850
<u>Capital assets being depreciated:</u>				
Plant and infrastructure.....	19,680,272	143,210	(362,526)	19,460,956
Other buildings and improvements.....	6,339,070	-	-	6,339,070
Vehicles.....	478,469	103,054	-	581,523
Machinery and equipment.....	510,212	-	-	510,212
Total capital assets being depreciated.....	<u>27,008,023</u>	<u>246,264</u>	<u>(362,526)</u>	<u>26,891,761</u>
<u>Less accumulated depreciation for:</u>				
Plant and infrastructure.....	(10,181,255)	(598,052)	362,526	(10,416,781)
Other buildings and improvements.....	(4,328,910)	(120,021)	-	(4,448,931)
Vehicles.....	(396,114)	(42,287)	-	(438,401)
Machinery and equipment.....	(490,275)	(827)	-	(491,102)
Total accumulated depreciation.....	<u>(15,396,554)</u>	<u>(761,187)</u>	<u>362,526</u>	<u>(15,795,215)</u>
Total capital assets being depreciated, net.....	<u>11,611,469</u>	<u>(514,923)</u>	<u>-</u>	<u>11,096,546</u>
Total business-type activities capital assets, net....	<u>\$ 11,962,319</u>	<u>\$ (514,923)</u>	<u>\$ -</u>	<u>\$ 11,447,396</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government.....	\$ 209,208
Public safety.....	1,041,100
Education.....	2,699,768
Public works.....	3,365,925
Human services.....	42,151
Culture and recreation.....	682,986
Total depreciation expense - governmental activities.....	<u>\$ 8,041,138</u>
Business-Type Activities:	
Sewer.....	<u>\$ 761,187</u>

NOTE 6 – CAPITAL LEASES

The Town has entered into a lease agreement for financing the acquisition of fire trucks. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

<u>Asset:</u>	<u>Governmental Activities</u>
Vehicles.....	\$ 1,908,000
Less: accumulated depreciation.....	<u>(522,000)</u>
Total.....	<u>\$ 1,386,000</u>

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2021, are as follows:

<u>Years ending June 30:</u>	<u>Governmental Activities</u>
2022.....	\$ <u>226,357</u>
Less: amounts representing interest.....	<u>(4,042)</u>
Present value of minimum lease payments... \$	<u><u>222,315</u></u>

NOTE 7 – SHORT-TERM FINANCING

The Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).
- Federal and state aided capital projects and other program expenditures prior to receiving reimbursement through issuance of federal and state aid anticipation notes (FANS and SANS).

Short-term loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the General Fund and Sewer Enterprise Fund.

The Town had the following short-term debt activity during 2021:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2020	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2021
Governmental Funds:							
BAN	Road Way Improvements.....	2.00%	06/02/21	\$ 900,000	\$ -	\$ (900,000)	\$ -
BAN	School Feasibility Project.....	2.00%	06/02/21	950,000	-	(950,000)	-
BAN	Islington Library and Community Center.....	2.00%	06/02/21	1,300,000	-	(1,300,000)	-
BAN	School Feasibility Project.....	2.00%	04/08/22	-	950,000	-	950,000
BAN	Road Way Improvements.....	2.00%	04/08/22	-	3,500,000	-	3,500,000
Total Governmental Funds.....				\$ 3,150,000	\$ 4,450,000	\$ (3,150,000)	\$ 4,450,000

NOTE 8 – LONG-TERM DEBT

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit."

Details related to the Town's outstanding general obligation indebtedness at June 30, 2021, and the debt service requirements follow.

Governmental Bonds Payable

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020	Issued	Redeemed	Outstanding at June 30, 2021
Municipal Purpose Bonds of August 2008.....	2023	\$ 3,830,000	3.50 - 4.00	\$ 390,000	\$ -	\$ (130,000)	\$ 260,000
Municipal Purpose Bonds of June 2009 - Refunding....	2029	3,500,000	2.10 - 5.00	1,575,000	-	(1,575,000)	-
Municipal Purpose Bonds of March 2011 - Refunding..	2031	9,300,000	3.25 - 4.00	5,115,000	-	(5,115,000)	-
Municipal Purpose Bonds of March 2012.....	2023	19,095,000	2.00 - 4.00	5,360,000	-	(1,820,000)	3,540,000
Municipal Purpose Bonds of December 2012.....	2022	4,635,000	2.00 - 3.00	915,000	-	(460,000)	455,000
Municipal Purpose Bonds of May 2014.....	2024	1,400,000	2.00 - 2.50	560,000	-	(140,000)	420,000
Municipal Purpose Bonds of September 2015.....	2036	10,450,000	2.50 - 5.00	7,990,000	-	(615,000)	7,375,000
Municipal Purpose Bonds of September 2016.....	2046	16,645,000	2.00 - 4.00	13,640,000	-	(750,000)	12,890,000
Municipal Purpose Bonds of March 2021.....	2041	2,726,696	2.00 - 5.00	-	2,726,696	-	2,726,696
Municipal Purpose Bonds of March 2021 - Refunding..	2031	4,988,304	2.00 - 5.00	-	4,988,304	-	4,988,304
Total Bonds Payable.....				35,545,000	7,715,000	(10,605,000)	32,655,000
Add: Unamortized premium on bonds.....				1,432,418	1,455,490	(199,436)	2,688,472
Total Bonds Payable, net.....				\$ 36,977,418	\$ 9,170,490	\$ (10,804,436)	\$ 35,343,472

Enterprise Bonds Payable

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30,		Outstanding at June 30, 2021	
				2020	Issued Redeemed		
Sewer General Obligation Bonds:							
Municipal Purpose Bonds of May 2014.....	2024	\$ 1,570,000	2.00 - 2.50	\$ 620,000	\$ -	\$ (155,000)	\$ 465,000
Sewer Direct Debt:							
Massachusetts Water Resources Authority - MWRA	2021	234,000	0.00	46,800	-	(46,800)	-
Total Enterprise Bonds Payable, net.....				\$ 666,800	\$ -	\$ (201,800)	\$ 465,000

Debt service requirements for principal and interest for general obligation bonds payable in the general fund in future years are as follows:

Year	Principal	Interest	Total
2022.....	\$ 4,525,000	\$ 1,072,236	\$ 5,597,236
2023.....	4,000,000	968,469	4,968,469
2024.....	2,120,000	816,439	2,936,439
2025.....	1,980,000	721,789	2,701,789
2026.....	1,975,000	630,239	2,605,239
2027.....	1,640,000	546,126	2,186,126
2028.....	1,635,000	480,601	2,115,601
2029.....	1,640,000	423,339	2,063,339
2030.....	1,510,000	364,639	1,874,639
2031.....	1,505,000	312,439	1,817,439
2032.....	1,025,000	271,889	1,296,889
2033.....	1,025,000	245,163	1,270,163
2034.....	1,025,000	218,763	1,243,763
2035.....	1,025,000	192,066	1,217,066
2036.....	1,025,000	163,922	1,188,922
2037.....	550,000	143,202	693,202
2038.....	550,000	129,900	679,900
2039.....	550,000	114,300	664,300
2040.....	550,000	98,700	648,700
2041.....	550,000	83,100	633,100
2042.....	460,000	67,500	527,500
2043.....	455,000	53,700	508,700
2044.....	455,000	40,050	495,050
2045.....	455,000	26,400	481,400
2046.....	425,000	12,750	437,750
Total.....	\$ 32,655,000	\$ 8,197,721	\$ 40,852,721

Debt service requirements for principal and interest for bonds payable in the sewer enterprise fund in future years are as follows:

Year	Principal	Interest	Total
2022.....	\$ 155,000	\$ 9,688	\$ 164,688
2023.....	155,000	6,588	161,588
2024.....	155,000	3,488	158,488
Total.....	\$ 465,000	\$ 19,763	\$ 484,763

In order to take advantage of favorable interest rates, the Town issued \$4,988,304 of General Obligation Refunding Bonds on April 8, 2021. The proceeds of the refunding bonds, including premiums and other available funds, were used to complete a current refunding of existing debt. The refunded bonds totaled \$6,225,000 and became callable on April 11, 2021. As a result of the transaction, the refunded bonds were paid down on the call date and the liability has been removed from the statement of net position. The transaction resulted in an economic gain of \$1,058,484 and a reduction of \$910,663 in future debt service payments.

The Town has been approved to receive school construction assistance through the Massachusetts School Building Authority (MSBA). The MSBA provides resources for eligible construction costs and debt interest and borrowing costs. During 2021, approximately \$1,401,000 of such assistance was received. Approximately \$2,803,000 will be received in future years. Of this amount, approximately \$86,000 represents reimbursement of long-term interest costs, and approximately \$2,717,000 represents reimbursement of approved construction costs. Accordingly, a \$2,717,000 intergovernmental receivable and corresponding unavailable revenue has been recorded in the fund based financial statements and the change in the receivable has been recognized as revenue in the conversion to the government-wide financial statements.

Beginning in 2005, the Commonwealth changed the method for funding the school building assistance program. Under the new program, the assistance is paid to support construction costs and reduce the total debt service of the Town. Through the end of 2021, the Town has recorded grant proceeds totaling \$520,000 related to the Hanlon Elementary School feasibility study, from the MSBA, which is equal to 35.42% of approved construction costs submitted for reimbursement. The Town anticipates receiving an additional \$205,000 related to the feasibility project. Accordingly, a \$205,000 intergovernmental receivable and corresponding deferred inflow of resources – unavailable revenue has been reported in the governmental fund financial statements. The unavailable revenue has been recognized as revenue in the conversion to the government-wide financial statements.

The Town is a member of the Massachusetts Water Resources Authority (MWRA) which offers its members interest free loans for various purposes. During the current year the Town made their final loan payment of \$46,800. There are no loans outstanding at June 30, 2021. The imputed interest on this loan is immaterial and has not been recognized by the Town.

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2021, the Town had the following authorized and unissued debt:

<u>Purpose</u>	<u>Date Voted</u>	<u>Article</u>	<u>Amount</u>
MSBA feasibility study.....	5/30/2018	14	\$ 1,750,000
Road improvements.....	6/17/2020	13	4,650,000
MWRA.....	5/3/2021	6	500,000
Equipment.....	5/3/2021	12	650,000
Elementary schools bridge funding.....	5/3/2021	13	1,460,000
Total.....			\$ <u>9,010,000</u>

Changes in Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term bonds payable.....	\$ 35,545,000	\$ 7,715,000	\$ (10,605,000)	\$ -	\$ -	\$ 32,655,000	\$ 4,525,000
Add: Unamortized premium on bonds..	1,432,418	-	-	1,455,490	(199,436)	2,688,472	400,380
Total bonds payable.....	36,977,418	7,715,000	(10,605,000)	1,455,490	(199,436)	35,343,472	4,925,380
Capital lease obligations.....	439,348	-	-	-	(217,033)	222,315	222,315
Compensated absences.....	2,383,000	-	-	1,733,000	(1,536,000)	2,580,000	1,740,000
Net pension liability.....	41,375,978	-	-	(224,751)	(5,115,636)	36,035,591	-
Other postemployment benefits.....	36,020,366	-	-	1,362,512	(3,468,510)	33,914,368	-
Total governmental activity long-term liabilities.....	\$ 117,196,110	\$ 7,715,000	\$ (10,605,000)	\$ 4,326,251	\$ (10,536,615)	\$ 108,095,746	\$ 6,887,695
Business-Type Activities:							
Long-term bonds payable.....	\$ 620,000	\$ -	\$ (155,000)	\$ -	\$ -	\$ 465,000	\$ 155,000
Long-term direct borrowing payable.....	46,800	-	(46,800)	-	-	-	-
Total bonds payable.....	666,800	-	(201,800)	-	-	465,000	155,000
Compensated absences.....	18,000	-	-	19,000	(18,000)	19,000	19,000
Net pension liability.....	1,001,866	-	-	(5,441)	(123,869)	872,556	-
Other postemployment benefits.....	1,114,032	-	-	42,140	(107,274)	1,048,898	-
Total business-type activity long-term liabilities.....	\$ 2,800,698	\$ -	\$ (201,800)	\$ 55,699	\$ (249,143)	\$ 2,405,454	\$ 174,000

Compensated absence liabilities, net pension liabilities, and other postemployment benefit liabilities related to both governmental and business-type activities are normally paid from the general fund and sewer enterprise funds, respectively.

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Town classifies fund balances according to the constraints imposed on the use of those resources. There are two major types of fund balances, which are nonspendable and spendable.

GASB 54 provides for two major types of fund balance, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balances, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The Town's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purpose exceed the amounts that are restricted, committed, or assigned to those purpose, it may be necessary to report a negative unassigned fund balance in that fund.

Massachusetts General Law allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any changes to the purpose of the fund along with any additions to require majority vote and for appropriations from the fund required a two-thirds vote of the legislative body. The Town has established a capital stabilization fund, a general stabilization fund, a meals/hotel tax reserve fund, and a special education stabilization fund. At year end the balance of Town's Stabilization funds totaled \$8.0 million and is reported as unassigned fund balance within the General Fund.

As of June 30, 2021 , the governmental fund balance consisted of the following on the next page.

	General	Facilities Renovation	Roadway Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Permanent fund principal.....	\$ -	\$ -	\$ -	\$ 435,922	\$ 435,922
Restricted for:					
Ambulance.....	-	-	-	1,178,287	1,178,287
Departmental grants and revolving funds.....	-	-	-	3,311,168	3,311,168
School lunch.....	-	-	-	159,076	159,076
Highway improvement.....	-	-	-	183,261	183,261
Education grants.....	-	-	-	320,330	320,330
Education revolving.....	-	-	-	2,069,262	2,069,262
Expendable governmental trusts.....	-	-	-	3,922	3,922
University station.....	-	-	-	116,097	116,097
Student activity.....	-	-	-	132,922	132,922
Fire station project.....	-	-	-	71,110	71,110
Cemetery.....	-	-	-	13,034	13,034
Other nonexpendable trust funds.....	-	-	-	132,259	132,259
Committed to:					
Articles and continuing appropriations:					
Select board.....	176,500	-	-	-	176,500
Information systems.....	922,386	-	-	-	922,386
Conservation commission.....	32,000	-	-	-	32,000
Mass housing and partnership/housing authority.....	81,724	-	-	-	81,724
Police department.....	26,231	-	-	-	26,231
Fire department.....	188,348	-	-	-	188,348
Education.....	2,343,136	-	-	-	2,343,136
Public works department.....	737,678	-	-	-	737,678
Human services.....	130,000	-	-	-	130,000
Public library.....	7,637	-	-	-	7,637
Culture and recreation.....	54,197	-	-	-	54,197
University Station.....	2,406,848	-	-	-	2,406,848
Assigned to:					
Accounting department.....	1,000	-	-	-	1,000
Legal department.....	473	-	-	-	473
Outside professional services.....	16,000	-	-	-	16,000
Police department.....	1,362	-	-	-	1,362
Fire department.....	8,203	-	-	-	8,203
Community and economic development.....	4,258	-	-	-	4,258
Department of public works.....	30,461	-	-	-	30,461
Building maintenance.....	12,979	-	-	-	12,979
Municipal & school field maintenance.....	3,308	-	-	-	3,308
Street lighting.....	603	-	-	-	603
Youth and family services commission.....	590	-	-	-	590
Veterans services.....	30,000	-	-	-	30,000
Public library.....	81,996	-	-	-	81,996
Office communications.....	5,705	-	-	-	5,705
Education.....	537,771	-	-	-	537,771
Waste/collection/disposal.....	95,000	-	-	-	95,000
Audit services.....	13,000	-	-	-	13,000
Free cash used for subsequent year budget.....	2,477,650	-	-	-	2,477,650
Unassigned.....	<u>16,589,070</u>	<u>(1,183,499)</u>	<u>(1,550,791)</u>	<u>-</u>	<u>13,854,780</u>
Total Fund Balances.....	<u>\$ 27,016,114</u>	<u>\$ (1,183,499)</u>	<u>\$ (1,550,791)</u>	<u>\$ 8,126,650</u>	<u>\$ 32,408,474</u>

NOTE 10 – STABILIZATION FUNDS

The Town has \$8.0 million in stabilization funds classified as part of the general fund in the governmental funds financial statements. The stabilization funds may be used for general and/or capital purposes upon Town Meeting approval.

NOTE 11 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The Town is a member of the Commonwealth of Massachusetts' Group Insurance Commission (GIC), which offers premium based insurance plans to GIC members. The GIC sets the rates for participating municipalities annually. Municipalities participating in the GIC plans are assessed a .05% administrative fee on their premium over what the State employees pay.

The Town is a member of the Massachusetts Interlocal Insurance Association (MIIA), a public entity risk pool currently operating as a common risk management and insurance program for workers' compensation benefits for employees other than uniformed police and fire personnel. MIIA is self-sustaining through member premiums and reinsures through commercial companies for stop loss insurance. The total premiums assessed by MIIA to the Town during 2021 totaled \$321,000 and are recorded in the general fund.

The Town is self-insured for the workers' compensation claims of police officers and firefighters and are paid on a pay-as-you-go basis from the general fund. The estimated liability for workers' compensation claims is based on history and injury type. The Town's liability is not material at June 30, 2021, and therefore is not reported.

The Town is self-insured for unemployment compensation. During 2021, the Town appropriated \$136,000 to provide for anticipated costs of unemployment benefits. During 2021, claims related to unemployment compensation totaled \$65,000. The liability for unemployment compensation was not material at June 30, 2021, and therefore is not reported.

NOTE 12 – PENSION PLAN*Plan Description*

The Town is a member of the Norfolk County Retirement System (NCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 41 member units. The system is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. A copy of their audited financial report may be obtained by visiting <http://www.norfolkcountyretirement.org>.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Town does not contribute

directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2020. The Town's portion of the collective pension expense, contributed by the Commonwealth, of \$14,645,000 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Town is \$118,568,205 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

There were no changes of benefit terms that affected measurement of the total pension liability since the prior measurement date.

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the NCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The Town's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2020 was \$5,787,533, 24.37% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2021, the Town reported a liability of \$36,908,147, for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2020, the Town's proportion was 7.226%, which increased from the December 31, 2019 proportion of 7.218%.

Pension Expense

For the year ended June 30, 2021, the Town recognized a pension expense of \$5,239,505, and reported deferred outflows of resources and inflows of resources related to pensions of \$2,074,676 and \$3,336,868, respectively.

The balances of deferred outflows and inflows at June 30, 2021 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 1,865,728	\$ -	\$ 1,865,728
Difference between projected and actual earnings, net.....	-	(3,216,761)	(3,216,761)
Changes in assumptions.....	165,440	-	165,440
Changes in proportion and proportionate share of contributions...	43,508	(120,107)	(76,599)
Total deferred outflows/(inflows) of resources.....	\$ 2,074,676	\$ (3,336,868)	\$ (1,262,192)

The Town pays their annual appropriation on July 1st of the current fiscal year and the measurement date is six months after the payment, on December 31st.

The deferred outflows/inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022.....	\$ 281,643
2023.....	726,614
2024.....	(1,681,374)
2025.....	(589,075)
Total.....	\$ (1,262,192)

Actuarial Assumptions

The total pension liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions.

Valuation date.....	January 1, 2020
Actuarial cost method.....	Entry Age Normal Cost Method.
Asset valuation method.....	Fair market value
Investment rate of return.....	7.75%
Discount rate.....	7.75%
Inflation rate.....	3.00%
Projected salary increases.....	3.50% - 5.50%
Cost of living adjustments.....	3.0% of first \$18,000 of retirement income.
Mortality rates.....	The RP-2014 Blue Collar Mortality Table with Scale with MP-2014.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2020, are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	30.50%	6.60%
International equities.....	15.50%	8.00%
Fixed income.....	20.50%	3.80%
Real estate.....	9.50%	8.20%
Private equity.....	10.00%	9.10%
Hedge funds.....	11.50%	7.20%
Real assets.....	2.50%	9.90%
Total.....	100.00%	

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.93%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount (7.75%)	1% Increase (8.75%)
	<u> </u>	<u> </u>	<u> </u>
The Town's proportionate share of the net pension liability.....	\$ 49,688,153	\$ 36,908,147	\$ 25,860,407

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Norfolk County Retirement System financial report.

Changes in Assumptions

None.

Changes in Plan Provisions

None.

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The Town of Westwood administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and

the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy

Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 60% of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 40% of their premium costs. For 2021, the Town’s contributed approximately \$3.6 million to the plan. For the year ended June 30, 2021, the Town’s average contribution rate was approximately 6.71% of covered-employee payroll.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish a postemployment benefit trust fund and to enable the Town to begin pre-funding its other postemployment benefit (OPEB) liabilities.

During 2021, the Town pre-funded future OPEB liabilities by contributing \$1,465,000 to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reporting within the Fiduciary Funds financial statements. As of June 30, 2021, the balance of this fund totaled \$15,452,174.

Measurement Date

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Employees Covered by Benefit Terms

The following table represents the Plan’s membership at June 30, 2021:

Active members.....	415
Retired members or beneficiaries currently receiving benefits.....	<u>451</u>
Total.....	<u><u>866</u></u>

Components of OPEB Liability

The following table represents the components of the Plan’s OPEB liability as of June 30, 2021:

Total OPEB liability.....	\$ 50,415,440
Less: OPEB plan’s fiduciary net position.....	<u>(15,452,174)</u>
Net OPEB liability.....	<u><u>\$ 34,963,266</u></u>
The OPEB plan’s fiduciary net position as a percentage of the total OPEB liability.....	30.65%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2019, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods included in the measurement that was updated to June 30, 2021 as follows:

Valuation date.....	June 30, 2019
Actuarial cost method.....	Entry Age Normal
Amortization method.....	Level Percentage of Payroll
Remaining amortization period.....	25 years from July 1, 2020
Asset valuation method.....	Fair market Value
Investment rate of return.....	7.00%
Discount rate.....	7.00% as of June 30, 2021
Inflation.....	3.00%
Health care trend rates.....	Non-Medicare: 7.00% decreasing by 0.25% for 10 years to an ultimate level of 4.50%. Medicare: 7.00% decreasing by 0.25% for 10 years to an ultimate level of 4.50%. Medicare Part B: 4.50%. Contributions: Retiree contributions are expected to increase with medical trend.
Mortality rates:	
<i>Pre-Retirement (Non-Teachers)</i>	RP-2014 Blue Collar Employee Mortality Table projected generationally using Scale MP-2017
<i>Healthy Retiree (Non-Teachers)</i>	RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally using Scale MP-2017
<i>Disabled Retiree (Non- Teachers)</i>	RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally using Scale MP-2017
<i>Pre-Retirement (Teachers)</i>	RP-2014 White Collar Employee Mortality Table projected generationally with Scale MP-2016
<i>Healthy Retiree (Teachers)</i>	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally using Scale MP-2016
<i>Disabled Retiree (Teachers)</i>	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2016

Rate of Return

For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 29.60%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin.

The target allocation as of June 30, 2021, and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized below:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	22.00%	6.28%
International developed markets equity..	12.00%	7.00%
International emerging markets equity...	5.00%	8.82%
Core fixed income.....	15.00%	0.38%
High yield fixed income.....	8.00%	2.97%
Real estate.....	10.00%	3.50%
Commodities.....	4.00%	3.45%
Hedge fund, GTAA, risk parity.....	10.00%	2.35%
Private equity.....	14.00%	10.11%
Total.....	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan’s funding policy. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be sufficient to make all projected benefit payments to current plan members. Therefore the long-term expected rate of return on the OPEB plan assets was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the Plan’s net OPEB liability, calculated using the discount rate of 7.00% as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB liability.....	\$ 41,689,244	\$ 34,963,266	\$ 29,419,558

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend

The following table presents the net other postemployment benefit liability and service cost, calculated using the current healthcare trend rates, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	\$ 27,970,712	\$ 34,963,266	\$ 43,694,347

Summary of Significant Accounting Policies

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year or less, which are reported at cost.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020.....	\$ 47,654,181	\$ 10,519,783	\$ 37,134,398
Changes for the year:			
Service cost.....	1,503,625	-	1,503,625
Interest.....	3,368,418	-	3,368,418
Contributions - Employer.....	-	3,575,784	(3,575,784)
Net investment income.....	-	3,467,391	(3,467,391)
Benefit payments.....	<u>(2,110,784)</u>	<u>(2,110,784)</u>	<u>-</u>
Net change.....	<u>2,761,259</u>	<u>4,932,391</u>	<u>(2,171,132)</u>
Balances at June 30, 2021.....	<u>\$ 50,415,440</u>	<u>\$ 15,452,174</u>	<u>\$ 34,963,266</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021 the Town recognized OPEB expense of \$2.5 million and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 496,210	\$ (548,708)	\$ (52,498)
Difference between projected and actual earnings, net.....	-	(1,840,891)	(1,840,891)
Changes in assumptions.....	-	<u>(4,637,460)</u>	<u>(4,637,460)</u>
Total deferred outflows/(inflows) of resources.....	<u>\$ 496,210</u>	<u>\$ (7,027,059)</u>	<u>\$ (6,530,849)</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense in the following fiscal years:

<u>Year ended June 30:</u>	
2022.....	\$ (1,553,813)
2023.....	(1,519,381)
2024.....	(1,265,209)
2025.....	(1,364,196)
2026.....	<u>(828,250)</u>
 Total.....	 \$ <u>(6,530,849)</u>

Changes of Assumptions

None.

Changes in Plan Provisions

None.

NOTE 14 – COMMITMENTS

The Town is in the process of completing the renovating and expanding Wentworth Hall, which is also known as the Islington Branch Library. Portions of the Town's historical building are scheduled to be moved across the street from its current location. An expansion to the building and a new basement foundation will add space for offices for the youth and family services department and the basement will have a community room available for multiple uses. The total project cost is \$3.5 million.

The Town is also proceeding with a \$4.7 million road improvement project, approved by Town meeting in June 2020. This project will provide major enhancements to Route 109, the Town's main thoroughfare. That portion of the project is underway and was completed in calendar year 2020. The project will also provide for crosswalk enhancements and sidewalk upgrades throughout the Town.

The general fund has various pending transactions for goods and services related to articles and encumbrances totaling \$11.9 million.

NOTE 15 – CONTINGENCIES

The Town participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards through June 30, 2021, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at

June 30, 2021, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2021.

NOTE 16 – TAX INCREMENT FINANCING AGREEMENTS

The Town enters into tax increment financing (TIF) agreements with local businesses under Chapter 40, section 59 of the Massachusetts General Laws. Under this section of the law, localities may grant property tax exemptions of a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdiction. The exemptions may be granted to any business located within or promising to relocate to the Town. Currently, there is one agreement in place for a new business, which went into effect in fiscal 2021. The terms of this agreement require the Town to exempt 95% of real estate taxes in year one, 75% in years two and three, and 25% in years four through thirteen. Starting in the fourteenth year, all years thereafter, the exemptions end, and the business will pay 100% of all real estate and personal property taxes. The tax forgiven in 2021 amounted to \$313,000.

The Town has not made any commitments as part of the agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities.

NOTE 17 – COVID-19

On March 10, 2020, the Massachusetts Governor declared a state of emergency in response to the coronavirus outbreak. The World Health Organization officially declared the novel Coronavirus (COVID-19) a pandemic the following day. In an attempt to slow the spread of COVID-19, governments issued various stay at home orders that caused global economic shutdowns and substantial financial market impact. Starting in March 2020, the Governor continued to issue orders allowing governments to operate and carry out essential functions safely. These included modifying the state's Open Meeting Law, issuing a stay-at-home order, and introducing a phased approach to reopening State businesses. The Town is considered an essential business and although it was closed to the public for a period of time, departments remained operational and most employees continued to perform their daily duties.

A number of businesses have been forced to stop or significantly reduce operations decreasing, the Town's portion of certain revenue. The Town has also incurred unanticipated costs specifically related to the pandemic.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021. The Commonwealth and communities throughout the Commonwealth were awarded a portion of this federal funding. In addition to funding from the CARES Act, there are several other federal and state grants available. The full extent of the financial impact however cannot be determined as of the date of the financial statements.

NOTE 18 – REVISION OF NET POSITION PREVIOUSLY REPORTED

Beginning net position of the governmental activities has been revised to reflect the implementation of GASB Statement #84, *Fiduciary Activities*. To reflect this change, the Town is reporting certain funds which had previously been reported as Agency Funds as Governmental Funds. This has resulted in the revision of the June 30, 2020, balances as follows:

	6/30/2020 Previously Reported Balances	Implementation of GASB Statement #84 Fiduciary Funds	Revised Balances
Government-Wide Financial Statements			
Governmental activities.....	\$ 41,168,072	\$ 152,753	\$ 41,320,825
Governmental funds			
Nonmajor governmental funds.....	\$ 7,536,772	\$ 152,753	\$ 7,689,525

NOTE 19 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 22, 2021, which is the date the financial statements were available to be issued.

NOTE 20 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2021, the following GASB pronouncements were implemented:

- GASB Statement #84, *Fiduciary Activities*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*. This pronouncement did not impact the basic financial statements.
- GASB Statement #98, *The Annual Comprehensive Financial Report*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2022.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #92, *Omnibus 2020*, which is required to be implemented in 2022.
- The GASB issued Statement #93, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022.

- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, which is required to be implemented in 2022.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

General Fund

Budgetary Comparison Schedule

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 82,917,582	\$ 82,917,582	\$ 82,412,862	\$ -	\$(504,720)
Motor vehicle excise taxes.....	2,680,000	2,680,000	3,648,226	-	968,226
Charges for services.....	270,000	270,000	203,592	-	(66,408)
Penalties and interest on taxes.....	90,000	90,000	125,581	-	35,581
Licenses and permits.....	657,915	657,915	1,103,258	-	445,343
Fines and forfeitures.....	20,500	20,500	2,664	-	(17,836)
Intergovernmental.....	7,902,312	7,902,312	7,865,828	-	(36,484)
Departmental and other.....	387,442	387,442	447,616	-	60,174
Investment income.....	90,000	90,000	69,047	-	(20,953)
TOTAL REVENUES.....	95,015,751	95,015,751	95,878,674	-	862,923
EXPENDITURES:					
GENERAL GOVERNMENT					
SELECT BOARD					
Salaries.....	678,856	678,856	678,834	-	22
Expenditures.....	57,500	57,500	33,278	-	24,222
TOTAL.....	736,356	736,356	712,112	-	24,244
FINANCE AND WARRANT COMMISSION					
Salaries.....	20,309	20,309	19,946	-	363
Expenditures.....	43,900	43,900	38,951	-	4,949
TOTAL.....	64,209	64,209	58,897	-	5,312
ACCOUNTING DEPARTMENT					
Salaries.....	272,435	272,435	271,952	-	483
Expenditures.....	7,000	7,000	2,148	1,000	3,852
TOTAL.....	279,435	279,435	274,100	1,000	4,335
ASSESSORS DEPARTMENT					
Salaries.....	218,502	218,502	218,477	-	25
Expenditures.....	22,450	22,450	16,331	-	6,119
TOTAL.....	240,952	240,952	234,808	-	6,144
TREASURER'S DEPARTMENT					
Salaries.....	120,035	120,035	119,875	-	160
Expenditures.....	10,350	10,350	7,168	-	3,182
TOTAL.....	130,385	130,385	127,043	-	3,342
COLLECTOR'S DEPARTMENT					
Salaries.....	123,156	123,156	123,153	-	3
Expenditures.....	84,350	84,350	84,338	-	12
TOTAL.....	207,506	207,506	207,491	-	15
LEGAL DEPARTMENT					
Salaries.....	103,163	103,163	102,984	-	179
Expenditures.....	129,630	129,630	108,551	473	20,606
TOTAL.....	232,793	232,793	211,535	473	20,785
HUMAN RESOURCES					
Salaries.....	255,065	255,065	243,665	-	11,400
Expenditures.....	7,500	7,500	1,157	-	6,343
TOTAL.....	262,565	262,565	244,822	-	17,743

(Continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
INFORMATION SYSTEMS DEPARTMENT					
Salaries.....	311,025	311,025	282,715	-	28,310
Expenditures.....	89,583	89,583	89,570	-	13
TOTAL.....	400,608	400,608	372,285	-	28,323
TOWN CLERK DEPARTMENT					
Expenditures.....	272,622	272,622	262,313	-	10,309
MASS HOUSING PARTNERSHIP/ HOUSING AUTHORITY					
Salaries.....	22,793	22,793	22,508	-	285
Expenditures.....	11,600	11,600	4,500	-	7,100
TOTAL.....	34,393	34,393	27,008	-	7,385
OUTSIDE PROFESSIONAL SERVICES					
Expenditures.....	46,500	46,500	21,579	16,000	8,921
TRAINING/PROFESSIONAL DEVELOPMENT					
Expenditures.....	15,000	15,000	5,325	-	9,675
Total General Government.....	2,923,324	2,923,324	2,759,318	17,473	146,533
PUBLIC SAFETY					
POLICE DEPARTMENT.....					
	4,824,706	4,824,706	4,648,567	1,362	174,777
FIRE DEPARTMENT.....					
	4,953,548	4,953,548	4,934,144	8,203	11,201
Total Public Safety.....	9,778,254	9,778,254	9,582,711	9,565	185,978
COMMUNITY AND ECONOMIC DEVELOPMENT					
Expenditures.....	1,195,731	1,195,731	1,158,218	4,258	33,255
DEPARTMENT OF PUBLIC WORKS					
Salaries.....	1,734,231	1,734,231	1,734,231	-	-
Expenditures.....	563,562	563,562	508,725	30,461	24,376
TOTAL.....	2,297,793	2,297,793	2,242,956	30,461	24,376
BUILDING MAINTENANCE					
Salaries.....	311,749	311,749	309,788	-	1,961
Expenditures.....	1,039,100	1,039,100	992,536	12,979	33,585
TOTAL.....	1,350,849	1,350,849	1,302,324	12,979	35,546
MUNICIPAL & SCHOOL FIELD MAINTENANCE					
Expenditures.....	180,000	180,000	175,309	3,308	1,383
SNOW AND ICE					
Expenditures.....	450,000	600,000	523,613	-	76,387
STREET LIGHTING					
Expenditures.....	115,000	135,000	134,397	603	-
Total Public Works.....	4,393,642	4,563,642	4,378,599	47,351	137,692

(Continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
HUMAN SERVICES					
DISABILITY COMMISSION					
Expenditures.....	500	500	-	-	500
COUNCIL ON AGING					
Salaries.....	371,940	371,940	371,936	-	4
Expenditures.....	38,850	38,850	29,521	-	9,329
TOTAL.....	410,790	410,790	401,457	-	9,333
YOUTH AND FAMILY SERVICES COMMISSION					
Salaries.....	281,320	281,320	281,257	-	63
Expenditures.....	15,015	15,015	11,424	590	3,001
TOTAL.....	296,335	296,335	292,681	590	3,064
VETERANS SERVICES					
Salaries.....	64,830	64,830	64,256	-	574
Expenditures.....	71,640	71,640	38,698	30,000	2,942
TOTAL.....	136,470	136,470	102,954	30,000	3,516
Total Human Services.....	844,095	844,095	797,092	30,590	16,413
CULTURE AND RECREATION					
RECREATION					
Salaries.....	472,520	472,520	463,503	-	9,017
Expenditures.....	15,784	15,784	14,616	-	1,168
TOTAL.....	488,304	488,304	478,119	-	10,185
PUBLIC LIBRARY					
Salaries.....	1,162,531	1,162,531	1,042,897	81,996	37,638
Expenditures.....	328,070	328,070	310,826	-	17,244
Lost Books.....	1,600	1,600	815	-	785
TOTAL.....	1,492,201	1,492,201	1,354,538	81,996	55,667
MEMORIAL/VETERAN'S DAY/WESTWOOD DAY					
Expenditures.....	23,800	23,800	12,188	-	11,612
Total Culture and Recreation.....	2,004,305	2,004,305	1,844,845	81,996	77,464
OTHER					
OFFICE COMMUNICATIONS					
Expenditures.....	163,219	163,219	157,446	5,704	69
HARDWARE/SOFTWARE MAINTENANCE					
Expenditures.....	415,365	415,365	415,359	-	6
Total Other.....	578,584	578,584	572,805	5,704	75
WESTWOOD PUBLIC SCHOOLS					
PUBLIC SCHOOLS.....	51,417,424	51,417,424	46,963,737	4,450,317	3,370
BLUE HILLS REGIONAL.....	132,293	132,293	132,293	-	-
CROSSING GUARDS					
Salaries.....	113,077	113,077	84,729	-	28,348
Expenditures.....	3,000	3,000	848	-	2,152
TOTAL.....	116,077	116,077	85,577	-	30,500
Total School Budget.....	51,665,794	51,665,794	47,181,607	4,450,317	33,870

(Continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
SCHOOL AND MUNICIPAL FIXED COSTS					
CONTRIBUTORY PENSION BENEFITS.....	5,787,533	5,787,533	5,787,533	-	-
EMPLOYEE BENEFITS.....	10,366,598	10,366,598	9,106,143	-	1,260,455
GENERAL LIABILITY INSURANCE.....	579,600	579,600	462,938	-	116,662
WASTE/COLLECTION/DISPOSAL.....	1,553,164	1,553,164	1,420,991	95,000	37,173
AUDIT SERVICES.....	94,250	94,250	80,804	13,000	446
Total Benefits and Shared Costs.....	18,381,145	18,381,145	16,858,409	108,000	1,414,736
RESERVE FUNDS					
Other/Select Board fund.....	295,000	140,000	-	-	140,000
Special Town Meeting Reserve.....	25,000	25,000	-	-	25,000
Reserve Fund.....	405,000	405,000	-	-	405,000
Total Reserves.....	725,000	570,000	-	-	570,000
UNIVERSITY STATION.....	2,477,159	2,477,159	70,311	2,406,848	-
CAPITAL OUTLAY.....	7,060,042	7,195,042	2,493,150	4,699,838	2,054
STATE AND COUNTY ASSESSMENTS.....	691,591	691,591	707,329	-	(15,738)
DEBT SERVICE PRINCIPAL.....	4,706,300	4,381,300	4,380,000	-	1,300
DEBT SERVICE INTEREST.....	1,243,479	1,568,479	1,568,479	-	-
TOTAL EXPENDITURES.....	108,668,445	108,818,445	94,352,873	11,861,940	2,603,632
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(13,652,694)	(13,802,694)	1,525,801	(11,861,940)	3,466,555
OTHER FINANCING SOURCES (USES):					
Transfers in.....	1,018,185	1,085,685	1,085,685	-	-
Transfers out.....	(125,000)	(125,000)	(125,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES).....	893,185	960,685	960,685	-	-
NET CHANGE IN FUND BALANCE.....	(12,759,509)	(12,842,009)	2,486,486	(11,861,940)	3,466,555
BUDGETARY FUND BALANCE, Beginning of year.....	20,102,046	20,102,046	20,102,046	-	-
BUDGETARY FUND BALANCE, End of year.....	\$ 7,342,537	\$ 7,260,037	\$ 22,588,532	\$ (11,861,940)	\$ 3,466,555

(Concluded)

See notes to required supplementary information.

Retirement System Schedules

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Town along with related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
NORFOLK COUNTY CONTRIBUTORY RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2020.....	7.23%	\$ 36,908,147	\$ 23,510,325	156.99%	70.20%
December 31, 2019.....	7.22%	42,377,844	22,715,203	186.56%	64.60%
December 31, 2018.....	7.24%	47,141,103	21,953,678	214.73%	58.30%
December 31, 2017.....	7.24%	40,010,418	21,211,283	188.63%	63.50%
December 31, 2016.....	7.39%	38,565,987	20,770,111	185.68%	61.60%
December 31, 2015.....	7.39%	40,131,499	19,710,504	203.60%	58.60%
December 31, 2014.....	6.83%	35,408,720	16,856,918	210.05%	60.10%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF THE TOWN'S CONTRIBUTIONS
NORFOLK COUNTY CONTRIBUTORY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
June 30, 2021.....	\$ 5,787,533	\$ (5,787,533)	-	\$ 23,745,428	24.37%
June 30, 2020.....	5,406,233	(5,406,233)	-	22,942,355	23.56%
June 30, 2019.....	5,066,340	(5,066,340)	-	22,173,215	22.85%
June 30, 2018.....	4,631,206	(4,631,206)	-	21,423,396	21.62%
June 30, 2017.....	3,946,275	(3,946,275)	-	20,977,812	18.81%
June 30, 2016.....	3,583,777	(3,583,777)	-	19,907,609	18.00%
June 30, 2015.....	3,303,348	(3,303,348)	-	17,025,487	19.40%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2021.....	\$ 118,568,205	\$ 14,644,872	50.67%
2020.....	104,780,328	12,706,000	53.95%
2019.....	98,045,795	9,935,522	54.84%
2018.....	95,349,061	9,951,859	54.25%
2017.....	91,845,701	9,368,864	52.73%
2016.....	83,664,175	6,785,909	55.38%
2015.....	63,201,321	4,390,899	61.64%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE
TOWN'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB Liability					
Service Cost.....	\$ 1,237,052	\$ 1,495,348	\$ 1,542,520	\$ 1,591,178	\$ 1,503,625
Interest.....	3,287,987	3,247,123	3,455,390	3,677,936	3,368,418
Differences between expected and actual experience....	(1,920,473)	-	-	694,693	-
Changes of assumptions.....	-	-	-	(6,492,442)	-
Benefit payments.....	(1,995,030)	(1,830,497)	(2,006,530)	(1,912,326)	(2,110,784)
Net change in total OPEB liability.....	609,536	2,911,974	2,991,380	(2,440,961)	2,761,259
Total OPEB liability - beginning.....	43,582,252	44,191,788	47,103,762	50,095,142	47,654,181
Total OPEB liability - ending (a).....	<u>\$ 44,191,788</u>	<u>\$ 47,103,762</u>	<u>\$ 50,095,142</u>	<u>\$ 47,654,181</u>	<u>\$ 50,415,440</u>
Plan fiduciary net position					
Employer contributions.....	\$ 1,350,000	\$ 1,390,000	\$ 1,415,000	\$ 1,440,000	\$ 1,465,000
Employer contributions for OPEB payments.....	1,995,030	1,830,497	2,006,530	1,912,326	2,110,784
Net investment income.....	533,515	587,125	458,279	200,978	3,467,391
Benefit payments.....	(1,995,030)	(1,830,497)	(2,006,530)	(1,912,326)	(2,110,784)
Net change in plan fiduciary net position.....	1,883,515	1,977,125	1,873,279	1,640,978	4,932,391
Plan fiduciary net position - beginning of year.....	3,144,886	5,028,401	7,005,526	8,878,805	10,519,783
Plan fiduciary net position - end of year (b).....	<u>\$ 5,028,401</u>	<u>\$ 7,005,526</u>	<u>\$ 8,878,805</u>	<u>\$ 10,519,783</u>	<u>\$ 15,452,174</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 39,163,387</u>	<u>\$ 40,098,236</u>	<u>\$ 41,216,337</u>	<u>\$ 37,134,398</u>	<u>\$ 34,963,266</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	11.38%	14.87%	17.72%	22.08%	30.65%
Covered-employee payroll.....	\$ 42,772,363	\$ 43,392,562	\$ 44,053,798	\$ 45,266,989	\$ 53,275,514
Net OPEB liability as a percentage of covered-employee payroll.....	91.56%	92.41%	93.56%	82.03%	65.63%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

Note: Contributions are negotiated between the Town and union representatives and are based on a percentage of pay-as-you-go premiums,
not on a percentage of payroll. Accordingly, the RSI schedules use covered-employee payroll.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021.....	\$ 3,868,237	\$ (3,575,784)	\$ 292,453	\$ 53,275,514	6.71%
June 30, 2020.....	3,729,685	(3,352,326)	377,359	45,266,989	7.41%
June 30, 2019.....	4,091,003	(3,421,530)	669,473	44,053,798	7.77%
June 30, 2018.....	3,920,310	(3,220,497)	699,813	43,392,562	7.42%
June 30, 2017.....	3,448,958	(3,345,030)	103,928	42,772,363	7.82%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2021.....	29.60%
June 30, 2020.....	1.97%
June 30, 2019.....	5.52%
June 30, 2018.....	9.50%
June 30, 2017.....	12.53%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

NOTE A – BUDGETARY BASIS OF ACCOUNTING

Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved by Town Meeting. The Finance Committee presents an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between and within departments subsequent to the approval of the annual budget, requires majority Special Town Meeting approval via a special article.

The majority of the Town’s appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of Town Meeting.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2021 approved budget for the General Fund authorized approximately \$108.8 million in appropriations and other amounts to be raised and \$9.2 million in encumbrances and appropriations carried over from previous years. During 2021, the Town increased the original budget by \$150,000, which was primarily due to the supplementary appropriations from free cash and the reserve funds to fund the capital outlay budget and the public works budget.

The Town Accountant’s office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the Town’s accounting system.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts (Commonwealth)) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the General Fund for the year ended June 30, 2021, is presented on the following page.

Net change in fund balance - budgetary basis.....	\$	2,486,486
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....		625,309
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....		55,824
Net change in recording 60 day receipts.....		(5,981)
Net change in recording accrued expenditures.....		(896,736)
Net change in recording accrued receipts.....		102,727
Recognition of revenue for on-behalf payments.....		14,644,872
Recognition of expenditures for on-behalf payments.....		<u>(14,644,872)</u>
Net change in fund balance - GAAP basis.....	\$	<u>2,367,629</u>

Appropriation Deficit

The Town reported an appropriation deficit in the state and county assessments budget. The Town is not required to raise the state and county assessment deficit.

NOTE B – PENSION PLAN***Pension Plan Schedules***Schedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both a revenue and pension expense recognized by the Town; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions

None.

Changes in Plan Provisions

None.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The Town administers a single-employer defined benefit healthcare plan (“The Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Additionally, retired teachers and their spouses receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on behalf of its teacher retirees by the state.

The Other Postemployment Benefit Plan

The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and ending net OPEB liability. It also demonstrates the Plan’s net position as a percentage of the total liability and the Plan’s net other postemployment benefit liability as a percentage of covered-employee payroll.

Schedule of the Town’s Contributions

The Schedule of the Town’s Contributions includes the Town’s annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows on the next page.

Valuation date.....	June 30, 2019
Actuarial cost method.....	Entry Age Normal
Amortization method.....	Level Percentage of Payroll
Remaining amortization period.....	25 years from July 1, 2020
Asset valuation method.....	Fair market Value
Investment rate of return.....	7.00%
Discount rate.....	7.00% as of June 30, 2021
Inflation.....	3.00%
Health care trend rates.....	Non-Medicare: 7.00% decreasing by 0.25% for 10 years to an ultimate level of 4.50%. Medicare: 7.00% decreasing by 0.25% for 10 years to an ultimate level of 4.50%. Medicare Part B: 4.50%. Contributions: Retiree contributions are expected to increase with medical trend.
Mortality rates:	
<i>Pre-Retirement (Non-Teachers)</i>	RP-2014 Blue Collar Employee Mortality Table projected generationally using Scale MP-2017
<i>Healthy Retiree (Non-Teachers)</i>	RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally using Scale MP-2017
<i>Disabled Retiree (Non- Teachers)</i>	RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally using Scale MP-2017
<i>Pre-Retirement (Teachers)</i>	RP-2014 White Collar Employee Mortality Table projected generationally with Scale MP-2016
<i>Healthy Retiree (Teachers)</i>	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally using Scale MP-2016
<i>Disabled Retiree (Teachers)</i>	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2016

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan’s other postemployment assets, net of investment expense.

Changes of Assumptions

None.

Changes in Plan Provisions

None.

Other Supplementary Information

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Combining Statements

The combining financial statements provide a more detailed view of the “Basic Financial Statements” presented in the preceding subsection.

Combining statements are presented when there are more than one fund of a given fund type.

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than permanent funds or major capital project funds) that are restricted by law or administrative action to expenditures for specific purposes. The Town's special revenue funds are grouped into the following categories:

- ***School Lunch Fund*** – accounts for the operations of the public school lunch program.
- ***Ambulance Fund*** – accounts for the fees collected for ambulance services which can legally only be appropriated for costs to provide the service, such as Emergency Medical Technician firefighter stipend and ambulance supplies.
- ***Departmental Grants/Other Revolving Funds*** – accounts for various grants and legally restricted revenues for special programs administered by Town departments.
- ***Educational Grants Funds*** – accounts for all educational programs specially financed by grants and other restricted revenues.
- ***Educational Revolving Funds*** – accounts for educational programs financed by non-grant revenues and gifts.
- ***Expendable Governmental Trusts*** – accounts for contributions where both principal and investment earnings may be spent to support the government.
- ***Highway Improvement Fund*** – accounts for funds received from the State Highway Department which is used for construction, reconstruction and improvements of roadways.
- ***University Station*** – accounts for the remaining dedicated revenues and expenditures related to the Town's high profile commercial development project which has been substantially completed.
- ***Student Activity Funds*** – accounts for funds used to support student extra-curricular student activities.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital assets (other than those financed by enterprise funds). Such resources are derived principally from proceeds of general obligation bonds and grants. The Town's grouping for non-major capital project funds is as described as follows:

- ***Fire Station Project*** – accounts for renovation, improvements and capital equipment associated with the new fire station.

Permanent Funds

Permanent Funds are used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

- ***Cemetery Fund*** – accounts for contributions associated with cemetery care and maintenance.
- ***Other Nonexpendable Trust Funds*** – accounts for various contributions associated with the public library, schools and veterans services.

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**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

JUNE 30, 2021

	Special Revenue Funds						
	School Lunch	Ambulance	Departmental Grants/Other Revolving	Educational Grants	Educational Revolving	Expendable Governmental Trusts	Highway Improvement
ASSETS							
Cash and cash equivalents.....	\$ 160,975	\$ 1,178,287	\$ 4,381,660	\$ 1,052,421	\$ 2,069,262	\$ 3,922	\$ 183,261
Investments.....	-	-	-	-	-	-	-
Receivables, net of uncollectibles:							
Departmental and other.....	-	472,650	143,669	-	-	-	-
Intergovernmental.....	-	-	30,954	-	-	-	733,531
TOTAL ASSETS.....	\$ 160,975	\$ 1,650,937	\$ 4,556,283	\$ 1,052,421	\$ 2,069,262	\$ 3,922	\$ 916,792
LIABILITIES							
Warrants payable.....	\$ 1,899	\$ -	\$ 38,412	\$ -	\$ -	\$ -	\$ -
Other liabilities.....	-	-	584,517	-	-	-	-
Unearned revenue.....	-	-	622,186	732,091	-	-	-
TOTAL LIABILITIES.....	1,899	-	1,245,115	732,091	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue.....	-	472,650	-	-	-	-	733,531
FUND BALANCES							
Nonspendable.....	-	-	-	-	-	-	-
Restricted.....	159,076	1,178,287	3,311,168	320,330	2,069,262	3,922	183,261
TOTAL FUND BALANCES.....	159,076	1,178,287	3,311,168	320,330	2,069,262	3,922	183,261
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 160,975	\$ 1,650,937	\$ 4,556,283	\$ 1,052,421	\$ 2,069,262	\$ 3,922	\$ 916,792

(Continued)

		Capital Project Fund		Permanent Funds			Total Nonmajor Governmental Funds
University Station	Student Activity	Subtotal	Fire Station Project	Cemetery	Other Nonexpendable Trust Funds	Subtotal	
\$ 116,097	\$ 132,922	\$ 9,278,807	\$ 71,110	\$ 436,458	\$ 95,681	\$ 532,139	\$ 9,882,056
-	-	-	-	-	49,076	49,076	49,076
-	-	616,319	-	-	-	-	616,319
-	-	764,485	-	-	-	-	764,485
<u>\$ 116,097</u>	<u>\$ 132,922</u>	<u>\$ 10,659,611</u>	<u>\$ 71,110</u>	<u>\$ 436,458</u>	<u>\$ 144,757</u>	<u>\$ 581,215</u>	<u>\$ 11,311,936</u>
\$ -	\$ -	\$ 40,311	\$ -	\$ -	\$ -	\$ -	\$ 40,311
-	-	584,517	-	-	-	-	584,517
-	-	1,354,277	-	-	-	-	1,354,277
-	-	1,979,105	-	-	-	-	1,979,105
-	-	1,206,181	-	-	-	-	1,206,181
-	-	-	-	423,424	12,498	435,922	435,922
116,097	132,922	7,474,325	71,110	13,034	132,259	145,293	7,690,728
116,097	132,922	7,474,325	71,110	436,458	144,757	581,215	8,126,650
<u>\$ 116,097</u>	<u>\$ 132,922</u>	<u>\$ 10,659,611</u>	<u>\$ 71,110</u>	<u>\$ 436,458</u>	<u>\$ 144,757</u>	<u>\$ 581,215</u>	<u>\$ 11,311,936</u>

(Concluded)

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2021

	Special Revenue Funds						
	School Lunch	Ambulance	Departmental Grants/Other Revolving	Educational Grants	Educational Revolving	Expendable Governmental Trusts	Highway Improvement
REVENUES:							
Charges for services.....	\$ 27,408	\$ 788,031	\$ 995,932	\$ -	\$ 1,336,439	\$ -	\$ -
Intergovernmental.....	183,508	-	1,746,339	2,326,201	-	-	701,976
Departmental and other.....	-	-	811,282	-	-	-	-
Contributions and donations.....	-	-	130,053	-	91,325	-	-
Investment income.....	-	-	-	-	-	-	-
TOTAL REVENUES.....	210,916	788,031	3,683,606	2,326,201	1,427,764	-	701,976
EXPENDITURES:							
Current:							
General government.....	-	-	1,847,235	-	-	-	-
Public safety.....	-	-	60,468	-	-	-	-
Education.....	51,840	-	-	2,804,249	720,500	-	-
Public works.....	-	-	548,978	-	-	-	701,976
Human services.....	-	-	68,826	-	-	-	-
Culture and recreation.....	-	-	749,171	-	-	-	-
University station.....	-	-	-	-	-	-	-
TOTAL EXPENDITURES.....	51,840	-	3,274,678	2,804,249	720,500	-	701,976
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	159,076	788,031	408,928	(478,048)	707,264	-	-
OTHER FINANCING SOURCES (USES):							
Premium from issuance of bonds.....	-	-	175,532	-	-	-	-
Transfers out.....	-	(543,295)	(552,930)	-	-	-	-
NET CHANGE IN FUND BALANCES.....	159,076	244,736	31,530	(478,048)	707,264	-	-
FUND BALANCES AT BEGINNING OF YEAR, AS REVISED.....	-	933,551	3,279,638	798,378	1,361,998	3,922	183,261
FUND BALANCES AT END OF YEAR.....	\$ 159,076	\$ 1,178,287	\$ 3,311,168	\$ 320,330	\$ 2,069,262	\$ 3,922	\$ 183,261

(Continued)

		Capital Project Fund		Permanent Funds			Total Nonmajor Governmental Funds
University Station	Student Activity	Subtotal	Fire Station Project	Cemetery	Other Nonexpendable Trust Funds	Subtotal	
\$ -	\$ -	\$ 3,147,810	\$ -	\$ -	\$ -	\$ -	\$ 3,147,810
-	-	4,958,024	-	-	-	-	4,958,024
68,189	68,691	948,162	-	-	-	-	948,162
-	-	221,378	-	8,640	-	8,640	230,018
-	-	-	-	6,785	9,803	16,588	16,588
<u>68,189</u>	<u>68,691</u>	<u>9,275,374</u>	<u>-</u>	<u>15,425</u>	<u>9,803</u>	<u>25,228</u>	<u>9,300,602</u>
-	-	1,847,235	-	-	-	-	1,847,235
-	-	60,468	159,312	-	-	-	219,780
-	88,522	3,665,111	-	-	-	-	3,665,111
-	-	1,250,954	-	-	-	-	1,250,954
-	-	68,826	-	-	-	-	68,826
-	-	749,171	-	-	-	-	749,171
<u>141,707</u>	<u>-</u>	<u>141,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,707</u>
<u>141,707</u>	<u>88,522</u>	<u>7,783,472</u>	<u>159,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,942,784</u>
<u>(73,518)</u>	<u>(19,831)</u>	<u>1,491,902</u>	<u>(159,312)</u>	<u>15,425</u>	<u>9,803</u>	<u>25,228</u>	<u>1,357,818</u>
-	-	175,532	-	-	-	-	175,532
-	-	(1,096,225)	-	-	-	-	(1,096,225)
<u>(73,518)</u>	<u>(19,831)</u>	<u>571,209</u>	<u>(159,312)</u>	<u>15,425</u>	<u>9,803</u>	<u>25,228</u>	<u>437,125</u>
<u>189,615</u>	<u>152,753</u>	<u>6,903,116</u>	<u>230,422</u>	<u>421,033</u>	<u>134,954</u>	<u>555,987</u>	<u>7,689,525</u>
<u>\$ 116,097</u>	<u>\$ 132,922</u>	<u>\$ 7,474,325</u>	<u>\$ 71,110</u>	<u>\$ 436,458</u>	<u>\$ 144,757</u>	<u>\$ 581,215</u>	<u>\$ 8,126,650</u>

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Statistical Section

*Ten Year History of the Following
Major Categories:*

Expenditures

Revenues

Property Tax Collections

Debt

Town Demographics and Economic Information

General Information



Westwood's Islington Center has undergone significant redevelopment in recent years and plans are in place to continue these efforts. Included are a new fire station, increased affordable housing, and redesign of existing buildings to maintain the village appearance of existing structures.

Statistical Section

This part of the Town of Westwood Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

Town of Westwood, Massachusetts

Net Position By Component

Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental activities:										
Net invested in capital assets.....	\$ 99,367,799	\$ 96,462,678	\$ 95,611,881	\$ 97,303,917	\$ 94,483,050	\$ 92,145,970	\$ 93,029,094	\$ 91,036,787	\$ 88,081,335	\$ 87,804,709
Restricted.....	1,878,233	1,806,455	1,655,112	1,533,978	2,061,713	2,038,029	1,453,460	1,626,890	1,924,179	3,016,572
Unrestricted.....	<u>60,536</u>	<u>(125,175)</u>	<u>(29,404,389)</u>	<u>(32,182,981)</u>	<u>(31,409,160)</u>	<u>(43,139,092)</u>	<u>(44,349,631)</u>	<u>(50,107,549)</u>	<u>(48,684,689)</u>	<u>(44,532,369)</u>
Total governmental activities net position.....	\$ <u>101,306,568</u>	\$ <u>98,143,958</u>	\$ <u>67,862,604</u>	\$ <u>66,654,914</u>	\$ <u>65,135,603</u>	\$ <u>51,044,907</u>	\$ <u>50,132,923</u>	\$ <u>42,556,128</u>	\$ <u>41,320,825</u>	\$ <u>46,288,912</u>
Business-type activities:										
Net invested in capital assets.....	\$ 12,371,623	\$ 12,309,207	\$ 11,776,682	\$ 11,209,128	\$ 11,327,932	\$ 11,435,385	\$ 11,252,920	\$ 11,513,146	\$ 11,295,519	\$ 10,982,396
Unrestricted.....	<u>4,558,778</u>	<u>4,072,081</u>	<u>3,146,433</u>	<u>4,451,172</u>	<u>5,204,759</u>	<u>4,434,549</u>	<u>5,023,639</u>	<u>4,717,240</u>	<u>4,283,285</u>	<u>4,400,509</u>
Total business-type activities net position.....	\$ <u>16,930,401</u>	\$ <u>16,381,288</u>	\$ <u>14,923,115</u>	\$ <u>15,660,300</u>	\$ <u>16,532,691</u>	\$ <u>15,869,934</u>	\$ <u>16,276,559</u>	\$ <u>16,230,386</u>	\$ <u>15,578,804</u>	\$ <u>15,382,905</u>
Primary government:										
Net invested in capital assets.....	\$ 111,739,422	\$ 108,771,885	\$ 107,388,563	\$ 108,513,045	\$ 105,810,982	\$ 103,581,355	\$ 104,282,014	\$ 102,549,933	\$ 99,376,854	\$ 98,787,105
Restricted.....	1,878,233	1,806,455	1,655,112	1,533,978	2,061,713	2,038,029	1,453,460	1,626,890	1,924,179	3,016,572
Unrestricted.....	<u>4,619,314</u>	<u>3,946,906</u>	<u>(26,257,956)</u>	<u>(27,731,809)</u>	<u>(26,204,401)</u>	<u>(38,704,543)</u>	<u>(39,325,992)</u>	<u>(45,390,309)</u>	<u>(44,401,404)</u>	<u>(40,131,860)</u>
Total primary government net position.....	\$ <u>118,236,969</u>	\$ <u>114,525,246</u>	\$ <u>82,785,719</u>	\$ <u>82,315,214</u>	\$ <u>81,668,294</u>	\$ <u>66,914,841</u>	\$ <u>66,409,482</u>	\$ <u>58,786,514</u>	\$ <u>56,899,629</u>	\$ <u>61,671,817</u>

The Town implemented GASB 68 and recorded their Net Pension Liability for the first time in 2015 and the 2014 balances were revised to reflect the associated changes.
The Town implemented GASB 75 and revised beginning net position during 2018. Fiscal year 2017 balances were also revised to reflect the implementation of GASB 75.
The Town revised 2019 beginning balance due to the change in measurement date for GASB 75.
The Town implemented GASB 84 and revised beginning net position during 2021. Fiscal year 2020 balances were also revised to reflect the implementation of GASB 84.

Town of Westwood, Massachusetts

Changes in Net Position

Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government.....	\$ 4,844,921	\$ 5,860,321	\$ 4,630,834	\$ 4,662,820	\$ 5,921,843	\$ 5,617,221	\$ 6,307,003	\$ 7,226,614	\$ 8,070,974	\$ 7,552,228
Public safety.....	9,391,010	9,735,929	10,215,841	10,470,500	11,661,076	12,380,718	13,132,322	15,599,311	14,987,307	14,380,047
Education.....	54,472,071	57,774,167	58,068,384	59,970,747	64,002,507	69,129,730	70,725,736	74,680,317	76,622,782	75,698,158
Public works.....	7,204,025	8,351,807	8,697,469	9,028,119	9,033,773	9,387,133	9,633,100	10,038,445	10,304,186	11,816,463
Human services.....	1,157,238	1,218,894	1,138,997	1,228,151	1,426,588	1,428,184	1,830,094	1,903,840	1,828,397	1,675,406
Culture and recreation.....	2,386,859	2,801,155	3,394,657	3,308,166	4,307,074	3,725,614	3,741,088	4,339,903	4,525,874	3,638,879
University Station.....	-	-	1,947,259	1,651,889	2,932,353	507,970	474,479	304,915	239,892	212,018
Interest.....	1,542,158	1,216,381	1,137,383	1,060,200	1,259,517	1,614,895	1,329,268	1,283,331	1,117,897	1,594,774
Total government activities expenses.....	80,998,282	86,958,654	89,230,824	91,380,592	100,544,731	103,791,465	107,173,090	115,376,676	117,697,309	116,567,973
Business-type activities:										
Sewer.....	4,440,324	4,204,681	4,426,229	4,495,981	4,590,558	4,518,608	4,842,752	5,249,181	5,625,797	5,430,689
Total primary government expenses.....	\$ 85,438,606	\$ 91,163,335	\$ 93,657,053	\$ 95,876,573	\$ 105,135,289	\$ 108,310,073	\$ 112,015,842	\$ 120,625,857	\$ 123,323,106	\$ 121,998,662
Program Revenues										
Governmental activities:										
Education charges for services.....	\$ 2,455,709	\$ 2,444,072	\$ 2,463,005	\$ 2,453,507	\$ 2,568,453	\$ 2,793,990	\$ 2,559,813	\$ 2,692,200	\$ 2,372,469	\$ 1,417,544
Public Safety charges for services.....	1,177,994	1,414,033	1,370,625	1,641,691	1,953,758	2,059,156	2,004,219	1,780,120	2,096,754	2,206,283
Other charges for services.....	1,901,613	3,358,796	1,584,341	1,745,798	2,435,718	1,559,352	1,909,052	1,977,008	1,819,907	2,563,769
Operating grants and contributions.....	14,155,121	14,617,337	22,271,886	14,500,929	19,171,437	20,362,007	19,221,090	20,584,543	23,365,892	25,650,064
Capital grant and contributions.....	1,110,679	682,003	1,474,068	4,045,233	1,584,581	627,863	1,303,961	777,371	657,284	997,793
Total government activities program revenues.....	20,801,116	22,516,241	29,163,925	24,387,158	27,713,947	27,402,368	26,998,135	27,811,242	30,312,306	32,835,453
Business-type activities:										
Charges for services.....	3,677,221	3,525,289	3,731,776	5,175,034	4,978,724	4,672,765	5,224,029	5,110,982	4,975,780	5,224,007
Operating grants and contributions.....	31,638	85,164	32,115	30,832	25,910	20,883	10,451	5,108	-	-
Capital grant and contributions.....	222,624	45,115	41,516	27,300	458,315	26,485	14,897	86,918	31,978	10,783
Total business-type activities program revenues.....	3,931,483	3,655,568	3,805,407	5,233,166	5,462,949	4,720,133	5,249,377	5,203,008	5,007,758	5,234,790
Total primary government program revenues.....	\$ 24,732,599	\$ 26,171,809	\$ 32,969,332	\$ 29,620,324	\$ 33,176,896	\$ 32,122,501	\$ 32,247,512	\$ 33,014,250	\$ 35,320,064	\$ 38,070,243
Net (Expense)/Program Revenue										
Governmental activities.....	\$ (60,488,144)	\$ (64,733,391)	\$ (60,357,877)	\$ (67,284,412)	\$ (73,121,762)	\$ (76,680,075)	\$ (80,465,933)	\$ (87,565,434)	\$ (87,385,003)	\$ (83,732,520)
Business-type activities.....	(5,563)	(258,135)	(329,844)	1,028,163	1,163,369	442,503	697,603	(46,173)	(618,039)	(195,899)
Total primary government net (expense)/program revenue.....	\$ (60,493,707)	\$ (64,991,526)	\$ (60,687,721)	\$ (66,256,249)	\$ (71,958,393)	\$ (76,237,572)	\$ (79,768,330)	\$ (87,611,607)	\$ (88,003,042)	\$ (83,928,419)
General Revenues and other Changes in Net Position										
Governmental activities:										
Real estate and personal property taxes,										
net of tax refunds payable.....	\$ 55,088,302	\$ 57,531,776	\$ 59,098,869	\$ 61,772,952	\$ 67,327,061	\$ 70,239,637	\$ 73,504,082	\$ 76,292,441	\$ 80,276,498	\$ 82,534,629
Motor vehicle excise taxes.....	2,335,495	2,591,759	2,770,941	3,035,505	3,042,773	3,343,962	3,602,675	3,591,586	3,499,369	3,575,444
Hotel/motel taxes.....	-	-	-	-	-	-	129,991	330,547	298,323	114,368
Meals tax.....	-	-	-	-	-	-	370,332	449,058	396,905	336,809
Penalties and interest on taxes.....	264,092	180,465	118,681	172,557	187,078	147,442	244,435	207,880	89,232	125,581
Payment in lieu of taxes.....	-	-	-	-	-	-	300,000	-	-	-
Grants and contributions not restricted to										
specific programs.....	748,294	639,972	712,014	776,342	697,791	760,612	776,600	811,787	827,409	788,368
Unrestricted investment income.....	74,274	45,831	25,929	28,388	56,770	119,027	334,856	405,203	443,658	122,353
Gain on sale of assets.....	50,000	290,000	-	-	-	-	-	399,698	165,550	1,103,055
Total governmental activities.....	58,560,457	61,279,803	62,726,434	65,785,744	71,311,473	74,610,680	79,262,971	82,488,200	85,996,944	88,700,607
Total primary government general revenues and other										
 changes in net position.....	\$ 58,560,457	\$ 61,279,803	\$ 62,726,434	\$ 65,785,744	\$ 71,311,473	\$ 74,610,680	\$ 79,262,971	\$ 82,488,200	\$ 85,996,944	\$ 88,700,607
Changes in Net Position										
Governmental activities.....	\$ (1,636,709)	\$ (3,453,588)	\$ 2,368,557	\$ (1,498,668)	\$ (1,810,289)	\$ (2,069,395)	\$ (911,984)	\$ (5,077,234)	\$ (1,388,059)	\$ 4,968,087
Business-type activities.....	(296,541)	(258,135)	(329,844)	1,028,163	1,163,369	442,503	406,625	(46,173)	(618,039)	(195,899)
Total primary government changes in net position.....	\$ (1,933,250)	\$ (3,711,723)	\$ 2,038,713	\$ (470,505)	\$ (646,920)	\$ (1,626,892)	\$ (505,359)	\$ (5,123,407)	\$ (2,006,098)	\$ 4,772,188

The Town implemented GASB 68 and recorded their Net Pension Liability for the first time in 2015.

Town of Westwood, Massachusetts
Fund Balances, Governmental Funds
Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Committed.....	\$ 1,518,171	\$ 1,237,464	\$ 5,431,729	\$ 6,069,333	\$ 4,617,755	\$ 4,717,312	\$ 4,792,739	\$ 5,709,499	\$ 6,088,582	\$ 7,106,685
Assigned.....	1,172,866	1,085,504	1,385,604	1,253,232	4,048,666	4,783,857	3,085,031	3,462,820	3,653,126	3,320,359
Unassigned.....	<u>5,550,222</u>	<u>7,248,711</u>	<u>8,799,948</u>	<u>9,447,109</u>	<u>10,316,550</u>	<u>10,081,366</u>	<u>13,239,702</u>	<u>13,916,310</u>	<u>14,906,777</u>	<u>16,589,070</u>
Total general fund.....	\$ <u>8,241,259</u>	\$ <u>9,571,679</u>	\$ <u>15,617,281</u>	\$ <u>16,769,674</u>	\$ <u>18,982,971</u>	\$ <u>19,582,535</u>	\$ <u>21,117,472</u>	\$ <u>23,088,629</u>	\$ <u>24,648,485</u>	\$ <u>27,016,114</u>
All Other Governmental Funds										
Nonspendable.....	\$ 346,034	\$ 356,034	\$ 349,547	\$ 361,891	\$ 409,600	\$ 429,400	\$ 457,240	\$ 456,400	\$ 465,760	\$ 435,922
Restricted.....	11,829,474	9,886,170	9,006,419	7,679,740	14,510,286	16,242,380	8,676,458	7,571,792	7,223,765	7,690,728
Unassigned.....	-	-	-	-	-	-	-	-	(739,989)	(2,734,290)
Total all other governmental funds....	\$ <u>12,175,508</u>	\$ <u>10,242,204</u>	\$ <u>9,355,966</u>	\$ <u>8,041,631</u>	\$ <u>14,919,886</u>	\$ <u>16,671,780</u>	\$ <u>9,133,698</u>	\$ <u>8,028,192</u>	\$ <u>6,949,536</u>	\$ <u>5,392,360</u>

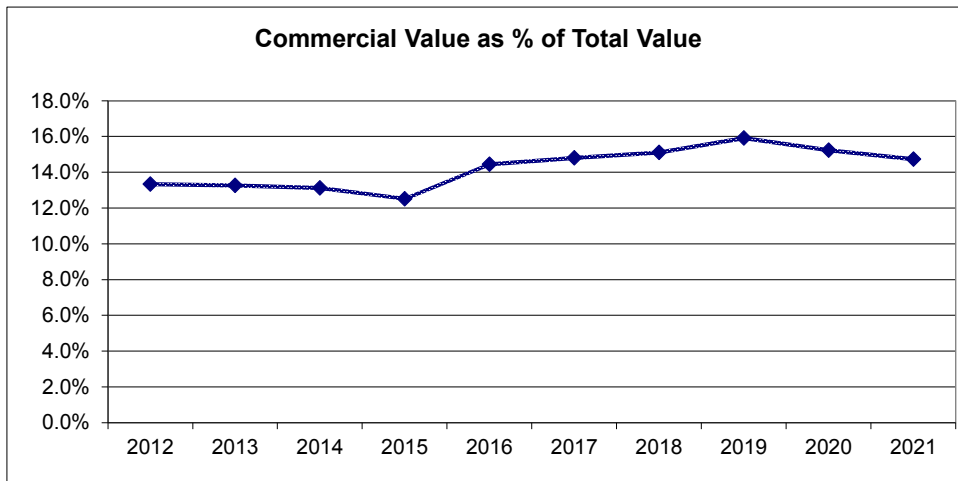
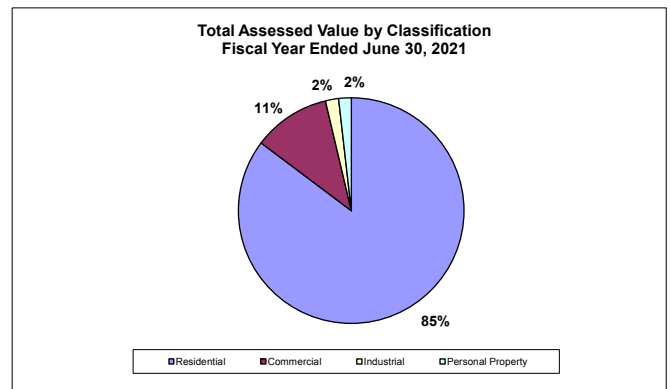
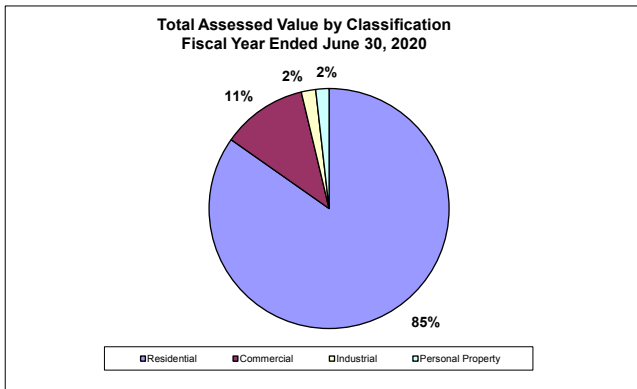
The Town implemented GASB 84 and revised beginning net position during 2021. Fiscal year 2020 balances were also revised to reflect the implementation of GASB 84.

Town of Westwood, Massachusetts
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Real estate and personal property taxes, net of tax refunds.....	\$ 54,944,965	\$ 57,528,131	\$ 58,918,129	\$ 61,838,371	\$ 67,189,068	\$ 70,191,498	\$ 73,691,325	\$ 76,253,080	\$ 79,840,258	\$ 82,462,705
Motor vehicle excise taxes.....	2,274,492	2,396,286	2,844,489	3,057,593	3,077,485	3,300,479	3,624,505	3,675,896	3,368,740	3,648,226
Hotel/motel taxes.....	-	-	-	-	-	-	129,991	330,547	298,323	114,368
Meals tax.....	-	-	-	-	-	-	370,332	449,058	396,905	336,809
Charges for Service.....	4,798,942	4,572,213	4,774,815	4,951,197	4,896,303	5,008,558	5,706,541	6,062,185	5,106,771	3,700,761
University Station mitigation funds.....	-	-	4,400,000	-	486,453	-	-	-	-	-
University Station permits.....	-	-	925,000	905,000	440,650	-	-	-	-	-
Penalties and interest on taxes.....	264,092	180,465	118,681	172,557	187,078	147,442	244,435	207,880	89,232	125,581
Payment in lieu of taxes.....	-	-	-	-	-	-	300,000	-	-	-
Fees and rentals.....	521,268	308,533	341,562	379,437	541,579	761,054	-	-	-	-
Licenses and permits.....	456,436	658,179	643,568	771,232	1,053,310	1,007,288	1,026,968	871,559	1,045,662	1,103,258
Fines and forfeitures.....	12,937	10,940	18,587	32,464	26,246	25,354	25,344	23,122	18,051	2,664
Intergovernmental.....	17,766,084	15,300,737	16,395,623	18,010,694	18,941,829	21,183,833	20,563,904	21,278,583	24,627,572	28,147,923
Departmental and other.....	898,592	972,687	681,348	864,185	1,421,096	1,205,624	877,184	1,173,952	1,157,856	1,408,192
Departmental and other - University Station.....	-	1,601,661	1,437,838	532,664	1,461,119	-	-	-	-	-
Contributions.....	224,819	217,283	782,122	266,436	364,845	496,847	437,797	579,393	293,991	230,018
Investment income.....	78,741	53,292	34,965	104,459	104,459	127,060	173,297	405,203	443,658	122,353
Total Revenue.....	82,241,368	83,800,407	92,316,727	91,886,289	100,191,520	103,455,037	107,171,623	111,310,458	116,687,019	121,402,858
Expenditures:										
General government.....	3,344,297	2,946,533	3,164,539	3,089,254	4,253,587	3,994,717	4,037,486	4,562,056	3,331,376	5,286,916
Public safety.....	6,416,397	6,569,032	7,184,612	7,813,058	8,644,179	9,805,381	9,808,820	10,677,523	8,959,941	10,361,796
Education.....	38,925,806	41,347,249	41,863,435	43,665,556	46,408,907	48,670,252	50,412,988	52,317,861	52,640,431	50,745,458
Public works.....	3,807,414	4,577,562	4,816,935	5,534,486	4,570,811	5,269,963	5,961,918	5,466,495	9,743,545	7,945,379
University Station.....	59,244	1,310,832	1,947,259	1,651,889	3,598,262	507,970	474,479	304,915	239,892	212,018
Human services.....	811,561	840,202	812,061	934,962	1,077,496	1,126,850	1,319,569	1,253,553	1,202,900	1,160,455
Culture and recreation.....	1,930,615	1,982,066	2,220,899	2,222,748	3,141,592	2,622,118	2,528,690	2,806,483	2,737,567	2,420,556
Pension benefits.....	8,708,603	9,164,381	9,356,600	7,647,979	10,369,777	13,315,275	14,583,206	15,002,340	18,112,233	20,432,533
Property and liability insurance.....	291,839	325,755	290,897	401,257	351,987	387,101	399,502	364,146	448,086	462,938
Employee benefits.....	5,624,542	6,455,097	6,574,999	7,230,271	7,363,094	8,106,961	8,417,313	8,728,826	8,977,348	9,106,143
State and county charges.....	531,795	570,404	574,743	591,182	581,921	642,045	643,066	688,590	699,951	707,329
Capital outlay.....	10,196,200	8,462,813	5,813,248	7,600,649	10,582,910	15,353,111	8,512,568	2,533,638	3,526,718	9,788,329
Debt service:										
Principal.....	4,810,000	3,740,000	3,740,000	3,555,000	3,470,000	4,815,000	4,645,000	4,590,000	4,575,000	4,380,000
Principal - current refunding.....	-	-	-	-	-	-	-	-	-	349,359
Interest.....	1,696,931	1,327,341	1,236,197	1,146,459	1,276,338	1,641,193	1,721,141	1,547,979	1,359,279	1,568,479
Total Expenditures.....	87,155,244	89,619,267	89,596,424	93,084,750	105,690,861	116,257,937	113,465,746	110,844,405	116,554,267	124,927,688
Excess of revenues over (under) expenditures.....	(4,913,876)	(5,818,860)	2,720,303	(1,198,461)	(5,499,341)	(12,802,900)	(6,294,123)	466,053	132,752	(3,524,830)
Other Financing Sources (Uses)										
Issuance of debt.....	-	4,635,000	1,400,000	850,000	13,490,000	12,755,000	-	-	-	2,726,696
Issuance of debt refunding.....	19,095,000	-	-	-	-	-	-	-	-	4,988,304
Premium from issuance of refunding bonds.....	2,274,135	-	-	-	-	-	-	-	-	949,958
Payments to refunded bond escrow agents.....	(21,375,114)	-	-	-	-	-	-	-	-	(5,938,262)
Premium from issuance of bonds and notes.....	110,997	-	-	-	809,915	948,380	-	-	30,145	505,532
Sale of assets.....	50,000	290,000	-	-	-	-	-	399,698	165,550	1,103,055
Capital lease financing.....	-	-	748,083	-	-	1,160,000	-	-	-	-
Transfers in.....	814,165	1,254,221	1,087,606	1,469,929	848,253	1,068,021	2,748,347	1,610,137	657,176	1,096,225
Transfers out.....	(523,187)	(963,243)	(796,628)	(1,178,951)	(557,275)	(777,043)	(2,457,369)	(1,610,137)	(657,176)	(1,096,225)
Total other financing sources (uses).....	445,996	5,215,978	2,439,061	1,140,978	14,590,893	15,154,358	290,978	399,698	195,695	4,335,283
Net change in fund balance.....	\$ (4,467,880)	\$ (602,882)	\$ 5,159,364	\$ (57,483)	\$ 9,091,552	\$ 2,351,458	\$ (6,003,145)	\$ 865,751	\$ 328,447	\$ 810,453
Debt service as a percentage of noncapital expenditures.....	8.46%	6.24%	5.94%	5.50%	4.99%	6.40%	6.07%	5.67%	5.25%	5.17%

Town of Westwood, Massachusetts
Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates
Last Ten Years

Year	Assessed and Actual Values and Tax Rates									
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial % of Total Value	Total Direct Rate	Total Town Value
2012	\$ 3,019,444,695	14.48	\$ 298,952,742	\$ 116,563,050	\$ 49,223,000	\$ 464,738,792	26.55	13.3%	16.09	\$ 3,484,183,487
2013	3,025,447,435	14.89	305,246,315	110,035,850	47,438,500	462,720,665	27.28	13.3%	16.53	3,488,168,100
2014	3,024,619,084	15.40	301,008,803	108,446,500	47,416,300	456,871,603	28.18	13.1%	17.08	3,481,490,687
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	4,232,675,732	14.78	548,845,709	92,783,450	89,740,290	731,369,449	28.59	14.7%	16.81	4,964,045,181



Source: Assessor's Department, Town of Westwood
 All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

Town of Westwood, Massachusetts

Principal Taxpayers

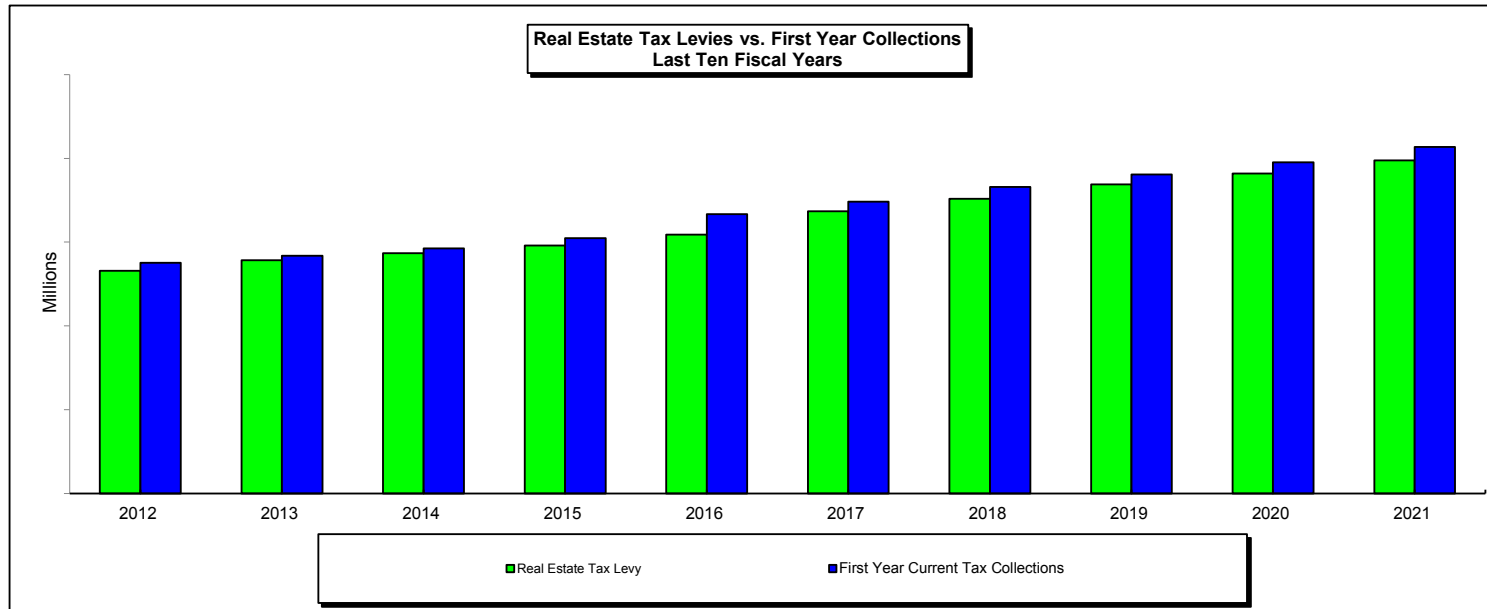
Current Year and Nine Years Ago

Name	Nature of Business	2021			2012		
		Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
SVF University Westwood LLC	Retailer	\$ 135,520,000	1	4.6%	\$ -	-	-
Westwood Gables II LLC	Residential Community	87,275,450	2	1.5%	-	-	-
Fox Hill Village Homeowners	Residential Community	81,581,750	3	1.4%	80,095,000	1	2.6%
Eversource Utility Company	Office	55,985,400	4	1.9%	-	-	-
Medical Information Tech Inc	Office Building/Medical Info	49,525,600	5	1.7%	50,161,000	3	2.8%
101 Station Drive Property LLC	Office	39,404,350	6	1.3%	-	-	-
AGNL Exercise LLC	Fitness Center	33,800,000	7	1.2%	-	-	-
AMR Real Estate Holdings	Auto Dealership	31,722,000	8	1.1%	-	-	-
Target Corporation	Retailer	23,984,500	9	0.8%	-	-	-
University Station Phase 2 LLC	Office	23,232,300	10	0.8%	-	-	-
Boston Edison Company	Office Building	-	-	-	50,360,000	2	2.8%
Perry and Walker	Office Building/Financial Services	-	-	-	40,993,000	4	2.3%
ATC Westwood	Office Building	-	-	-	31,300,000	5	1.2%
GR-Highland/Westwood Glen LP	Residential Community	-	-	-	25,250,000	6	0.8%
Piravano, John A. Trustee	Warehouse Storage	-	-	-	12,350,000	7	0.7%
Uniave One Ltd. Partnership	Office Building/Research & Development	-	-	-	10,142,000	8	0.6%
Glacier Limited Partnership	Office Building	-	-	-	9,737,000	9	0.5%
Wells Avenue Senior Holdings LLC	Office Building/Research & Development	-	-	-	9,448,000	10	0.5%
Totals		<u>\$ 562,031,350</u>		<u>16.3%</u>	<u>\$ 319,836,000</u>		<u>14.8%</u>

Source: Town of Westwood, Assessor Department

Town of Westwood, Massachusetts
Property Tax Levies and Collections
Last Ten Years

Year	(1) Total Tax Levy	Less Abatements & Exemptions	(1) Net Tax Levy	First Year Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Net Tax Levy
2012	\$ 56,060,374	\$ 366,520	\$ 55,693,854	\$ 55,028,113	98.80%	\$ 137,394	\$ 55,165,507	99.05%
2013	57,671,932	308,035	57,363,897	56,720,328	98.88%	380,245	57,100,573	99.54%
2014	59,453,776	232,373	59,221,403	58,534,283	98.84%	419,104	58,953,387	99.55%
2015	61,991,050	182,597	61,808,453	60,957,134	98.62%	600,706	61,557,840	99.59%
2016	67,634,840	289,357	67,345,483	66,662,570	98.99%	246,165	66,908,735	99.35%
2017	70,500,803	169,187	70,331,616	69,668,323	99.06%	388,530	70,056,853	99.61%
2018	74,005,711	216,395	73,789,316	73,142,431	99.12%	372,515	73,514,946	99.63%
2019	76,955,697	586,416	76,369,281	76,132,831	99.69%	270,505	76,403,336	100.04%
2020	80,224,068	689,710	79,534,358	79,087,447	99.44%	286,237	79,373,684	99.80%
2021	83,468,800	452,452	83,016,348	82,697,685	99.62%	-	82,697,685	99.62%



(1) Includes tax liens.

Source: Town of Westwood Collectors Department and Town Records

Town of Westwood, Massachusetts

Ratios of Outstanding Debt by Type

Last Ten Years

Year	Governmental Activities		Business-type Activities (1)		Total Debt Outstanding	Percentage of Personal Income	U. S. Census Population	Debt Per Capita
	General Obligation Bonds (2)	Capital Leases	General Obligation Bonds (2)	Capital Leases				
2012	\$ 36,042,083	\$ -	\$ 1,443,200	\$ -	37,485,283	3.65%	14,618	\$ 2,564
2013	37,219,166	-	1,310,440	-	38,529,606	3.64%	14,618	2,636
2014	34,801,249	579,212	2,661,680	-	38,042,141	2.71%	14,618	2,602
2015	32,018,332	434,827	2,277,620	-	34,730,779	2.61%	14,876	2,335
2016	42,723,787	292,872	2,122,060	-	45,138,719	3.00%	14,809	3,048
2017	51,444,539	1,207,950	1,680,000	-	54,332,489	3.55%	15,094	3,600
2018	46,570,696	858,070	1,274,700	-	48,703,466	2.76%	15,364	3,170
2019	41,761,656	651,226	868,600	-	43,281,482	2.42%	15,597	2,775
2020	36,977,418	439,348	666,800	-	38,083,566	1.87%	15,765	2,416
2021	35,343,472	222,315	465,000	-	36,030,787	1.72%	16,266	2,215

(1) Sewer Fund

(2) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

Source: Audited Financial Statements, U. S. Census

Town of Westwood, Massachusetts

Ratios of Outstanding Debt and General Bonded Debt

Last Ten Years

Year	General Obligation Bonds (1)	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2012	\$ 37,485,283	\$ -	\$ 37,485,283	1.08%	2,564
2013	38,529,606	-	38,529,606	1.10%	2,636
2014	37,462,929	-	37,462,929	1.08%	2,563
2015	34,295,952	-	34,295,952	0.94%	2,305
2016	44,845,847	-	44,845,847	1.10%	3,028
2017	53,124,539	-	53,124,539	1.25%	3,520
2018	47,845,396	-	47,845,396	1.11%	3,114
2019	42,630,256	-	42,630,256	0.93%	2,733
2020	37,644,218	-	37,644,218	0.78%	2,388
2021	35,808,472	-	35,808,472	0.72%	2,201

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

Source: Audited Financial Statements, U. S. Census

Town of Westwood, Massachusetts

Direct and Overlapping Governmental Activities Debt

As of June 30, 2021

<u>Town of Westwood, Massachusetts</u>	<u>Debt Outstanding (1)</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Norfolk County.....	\$ 15,505,000	3.100%	\$ 480,655
Direct debt:			
Capital Lease Obligations.....			222,315
General Governmental Debt.....			<u>35,343,472</u>
Town total direct debt.....			<u>35,565,787</u>
Total direct and overlapping debt.....			<u>\$ 36,046,442</u>

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

Source: Town of Westwood, Finance Department and related organizations.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of Town. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Town of Westwood, Massachusetts

Computation of Legal Debt Margin

Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Equalized Valuation.....	\$ 3,702,302,900	\$ 3,702,302,900	\$ 3,698,071,400	\$ 3,698,071,400	\$ 4,342,334,700	\$ 4,342,334,700	\$ 4,713,941,600	\$ 4,713,941,600	\$ 5,214,138,300	\$ 5,214,138,300
Debt Limit -5% of Equalized Valuation.....	\$ 185,115,145	\$ 185,115,145	\$ 184,903,570	\$ 184,903,570	\$ 217,116,735	\$ 217,116,735	\$ 235,697,080	\$ 235,697,080	\$ 260,706,915	\$ 260,706,915
Less:										
Outstanding debt applicable to limit.....	36,988,200	37,750,440	36,761,680	33,672,620	43,537,060	51,035,000	45,984,700	40,988,600	36,211,800	33,120,000
Authorized and unissued debt.....	6,245,000	2,970,000	-	9,600,000	13,205,000	450,000	5,700,000	6,600,000	11,575,000	9,010,000
Legal debt margin.....	<u>\$ 141,881,945</u>	<u>\$ 144,394,705</u>	<u>\$ 148,141,890</u>	<u>\$ 141,630,950</u>	<u>\$ 160,374,675</u>	<u>\$ 165,631,735</u>	<u>\$ 184,012,380</u>	<u>\$ 188,108,480</u>	<u>\$ 212,920,115</u>	<u>\$ 218,576,915</u>
Total debt applicable to the limit as a percentage of debt limit.....	23.35%	22.00%	19.88%	23.40%	26.13%	23.71%	21.93%	20.19%	18.33%	16.16%

Source: Town of Westwood, Finance Department

Town of Westwood, Massachusetts
Demographic and Economic Statistics
Last Ten Years

Year	Population Estimates	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2012	14,618	\$ 1,027,546,378	\$ 70,293	41.0	3,019	4.3%
2013	14,618	1,059,322,606	72,467	41.0	3,206	4.1%
2014	14,618	1,403,985,810	96,045	41.0	3,213	3.9%
2015	14,876	1,330,018,532	89,407	41.0	3,521	3.7%
2016	14,809	1,503,409,680	101,520	41.0	3,163	2.9%
2017	15,094	1,532,342,880	101,520	41.0	3,117	2.6%
2018	15,364	1,764,463,216	114,844	41.0	3,122	2.6%
2019	15,597	1,791,221,868	114,844	41.0	3,116	1.9%
2020	15,765	2,033,432,760	128,984	41.0	3,027	2.1%
2021	16,266	2,099,550,216	129,076	41.0	2,952	4.5%

Source: U. S. Census, Division of Local Services
 Median age is based on most recent census data
 MA Department of Elementary and Secondary Education
 School and Town Clerk Departments, Town of Westwood
 MA Office of Workforce Development

Town of Westwood, Massachusetts

Principal Employers (excluding Town)

Current Year and Nine Years Ago

Employer	Nature of Business	2021			2012		
		Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Wegmans	Supermarket	550	1	4.2%	-	-	-
Citizens Bank	Financial Services	550	2	4.2%	-	-	-
Eversource Energy	Utility - Gas & Electric	350	3	2.7%	-	-	-
Roche Brothers	Supermarkets	350	4	2.7%	280	5	4%
Meditech, Inc	Healthcare Technology	250	5	1.9%	435	3	7%
Prime Motor Group	Automobile Sales	250	6	1.9%	-	-	-
47 Brand	Apparel	200	7	1.5%	-	-	-
Life Time Fitness	Health & Fitness	200	8	1.5%	-	-	-
Target	Department Store	200	9	1.5%	-	-	-
KLA - Tenor Corp	Measurement Technology	175	10	1.3%	-	-	-
Nstar	Power Company	-	-	-	1,115	1	17%
State Street Bank	Financial Services	-	-	-	700	2	11%
New York Life Insurance	Life Insurance	-	-	-	325	4	5%
Turnbine, Inc	Video Games	-	-	-	250	6	4%
ADE Corporation	Measurement Technology	-	-	-	200	7	3%
MIB	Medical Information	-	-	-	176	8	3%
Northrop Grumman	Military Electronics	-	-	-	150	9	2%
Clair Motors	Car Dealer	-	-	-	111	10	2%
Total		3,075		23.4%	3,742		58.0%

Source: Massachusetts Workplace Development

Town of Westwood, Massachusetts
Full-time Equivalent Town Employees by Function
Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Function										
General government.....	22	22	21	22	23	26	26	26	32	32
Public Safety.....	72	72	76	79	83	83	89	89	87	92
Education.....	479	496	501	515	536	559	584	570	521	538
Public works.....	29	30	29	29	29	30	31	31	33	33
Human services.....	9	9	9	10	9	9	9	10	7	7
Culture and recreation.....	13	13	13	13	13	13	13	13	13	14
Total	<u>624</u>	<u>642</u>	<u>649</u>	<u>668</u>	<u>693</u>	<u>720</u>	<u>752</u>	<u>739</u>	<u>693</u>	<u>716</u>

Source: Town Records

Town of Westwood, Massachusetts
Operating Indicators by Function/Program
Last Ten Years

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government										
Population.....	14,618	14,618	14,618	14,618	14,618	15,094	15,364	15,597	15,765	16,266
Registered Voters, Annual Town Election.....	9,926	10,553	10,639	10,511	10,777	10,687	10,708	11,084	11,043	11,492
Town Clerk										
Births.....	111	105	110	114	117	128	119	113	129	123
Marriages.....	73	56	66	73	63	56	47	64	55	111
Deaths.....	142	162	167	151	167	153	159	161	141	189
Dogs licensed.....	1,382	1,387	1,439	1,477	1,455	1,403	1,482	1,509	1,627	1,432
Police										
Documented calls for police services.....	12,800	14,089	15,819	17,669	28,404	30,947	26,837	24,449	31,439	33,488
Arrests.....	86	127	139	134	553	472	348	486	336	259
Traffic citations issued.....	1,130	1,666	1,729	1,694	3,259	2,897	1,828	3,138	3,096	2,325
Parking tickets issued.....	54	42	172	99	207	289	269	298	172	107
Burglary alarms.....	912	769	949	817	975	966	932	889	758	549
Total number of animal complaints.....	415	478	546	615	591	568	595	466	547	394
Fire										
Inspections.....	779	839	839	779	1,021	1,063	809	961	963	592
Plan reviews.....	77	106	106	142	156	151	117	138	219	100
Permits/certificates issued.....	524	566	566	609	654	741	638	253	302	114
Emergency responses.....	3,064	2,837	2,862	2,820	3,065	3,325	3,098	3,473	3,197	3,129
Building Department										
Permits issued.....	1,823	1,935	2,185	2,275	2,883	2,605	2,280	2,409	2,115	2,536
Education										
Public school enrollment.....	3,213	3,209	3,213	3,253	3,209	3,117	3,122	2,885	3,016	2,957
Public Works										
Cemetery										
Lots sold.....	43	70	31	35	35	48	55	50	40	38
Interments.....	72	51	74	71	71	73	66	62	68	77
Recycling/tons.....	1,297	1,439	1,764	1,841	1,841	1,887	1,789	1,741	1,738	1,642
Hazardous Waste Day Participants.....	250	187	140	195	266	114	110	166	121	135
Human Services										
Board of Health										
Permits issued.....	326	376	240	351	307	275	269	402	340	354
Inspections.....	288	284	210	298	183	228	198	255	106	164
Council on Aging										
Home delivered meals served.....	19,404	19,528	16,505	13,014	7,014	6,895	7,692	7,840	10,109	10,952
Medical-van trips.....	7,025	7,132	7,098	4,424	4,424	3,319	3,654	3,697	3,186	363
Libraries										
Volumes in collection.....	115,131	128,680	143,913	156,574	160,967	187,933	200,651	203,410	206,841	234,626
Circulation.....	277,941	192,958	267,582	262,598	228,204	274,486	277,870	272,625	216,190	176,616
Program attendance.....	8,791	5,776	9,783	9,762	10,671	14,900	15,670	17,184	11,166	7,695
Youth & Family Services										
Misc resident clinical consultation hours.....	987	1,003	1,052	1,052	1,239	1,219	1,485	1,358	959	962
Recreation										
Participants.....	7,264	8,248	9,564	8,526	6,149	4,498	4,547	5,087	5,673	6,360
Special Events Participants.....	4,850	5,750	13,700	14,000	12,225	13,900	14,000	14,500	14,000	300
Pool Admittance.....	-	-	-	15,426	16,577	15,157	12,747	12,874	10,032	9,508

NA: Information not available
Note: 2021 information not available
Source: Various Town Departments

Town of Westwood, Massachusetts
Capital Asset Statistics by Function/Program
Last Ten Years

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Number of Buildings.....	3	3	3	3	3	3	3	3	3	2
Police										
Number of Stations.....	1	1	1	1	1	1	1	1	1	1
Fire										
Number of Stations.....	2	2	2	2	2	2	2	2	2	2
Education										
Number of elementary schools.....	5	5	5	5	5	5	5	5	5	5
Number of middle schools.....	1	1	1	1	1	1	1	1	1	1
Number of high schools.....	1	1	1	1	1	1	1	1	1	1
Human Services										
Senior Center Facility.....	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Libraries.....	2	2	2	2	2	2	2	2	2	2
Conservation land (acreage).....	700	700	700	700	700	700	700	700	700	700

Source: Various Town Departments

How Does Westwood Compare with Other Communities?

In determining the list of communities with which to compare Westwood, three factors were considered: location, population, and per capita equalized valuation (EQV).

Location - Communities within a 30 mile radius of Westwood were considered.

Population - Towns with a population significantly smaller than Westwood probably do not have similar service demands; one larger in population will have increased service delivery demands.

Per Capita Equalized Valuation (EQV) - This factor measures the relative "wealth" of a community by dividing property valuations by population. Per capita valuation is directly related to the amount of revenue that a community can raise via the property tax. It offers some comparison of a community's "ability to pay."

Source: MA Department of Revenue

Municipality	Miles from Westwood	2020 U.S. Population	2018 EQV Per Capita	2018 Income Per Capita
Canton	8	24,370	224,008	\$61,997
Concord	24	18,491	331,440	\$154,426
Holliston	14	14,996	183,796	\$60,935
Medfield	6	12,799	220,277	\$99,242
Sharon	9	18,575	201,748	\$67,811
Sudbury	21	18,934	254,107	\$120,476
Wayland	17	13,943	281,167	\$150,253
Weston	15	11,854	538,737	\$354,387
Westwood		16,266	293,612	\$117,977

2021				
Municipality	Residential Tax Rate	Commercial Tax Rate	Tax Levy	Taxes As % of Total Revenue
Canton	12.20	24.29	84,941,942	70.17
Concord	14.72	14.72	98,128,300	80.15
Holliston	17.85	17.85	51,063,020	63.13
Medfield	17.76	17.76	50,756,430	72.48
Sharon	20.43	20.43	75,279,363	77.47
Sudbury	18.83	25.55	92,444,615	82.36
Wayland	18.52	18.52	74,069,812	78.16
Weston	12.98	12.98	82,920,377	76.51
Westwood	14.78	28.59	83,468,800	78.92

Municipality	Fiscal Year 2021			Fiscal Year 2021	Fiscal Year 2021	
	Average Single Family Tax Bill	State Hi-Lo Rank	Free Cash	Stabilization Fund	Moody's Bond Rating	S&P
Canton	\$7,227	76	\$6,559,814	\$9,393,074		**AAA
Concord	*\$14,494	*7	\$6,398,206	\$409,473	Aaa	
Holliston	\$8,915	43	\$2,654,475	\$6,737,487		AA+
Medfield	\$12,297	18	\$3,357,125	\$1,926,507	Aa1	
Sharon	\$11,841	19	\$5,871,797	\$938,693	Aa3	AA
Sudbury	**	**	\$4,249,754	\$5,045,904		AAA
Wayland	\$14,818	10	\$8,275,169	\$3,857,721	Aaa	
Weston	\$21,648	1	\$4,694,733	\$0	Aaa	AAA
Westwood	\$12,375	17	\$6,124,816	\$3,601,320	Aa1	AAA

*FY18, **Not available

Some Facts About Westwood

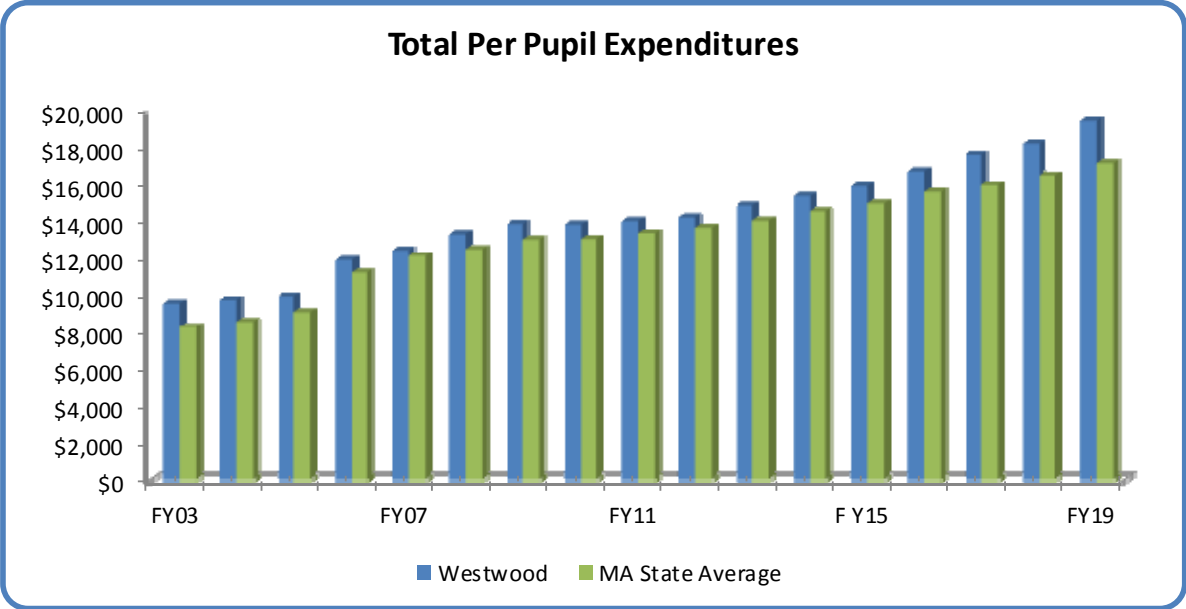
Form of Government	Select Board, Town Administrator, Open Town Meeting			
Population Trends	2000		2021	
	14,117		16,266	
Registered Voters (2021)	Total	Democrats	Republicans	Unenrolled/Other
	11,465	2,943	1,409	7,113

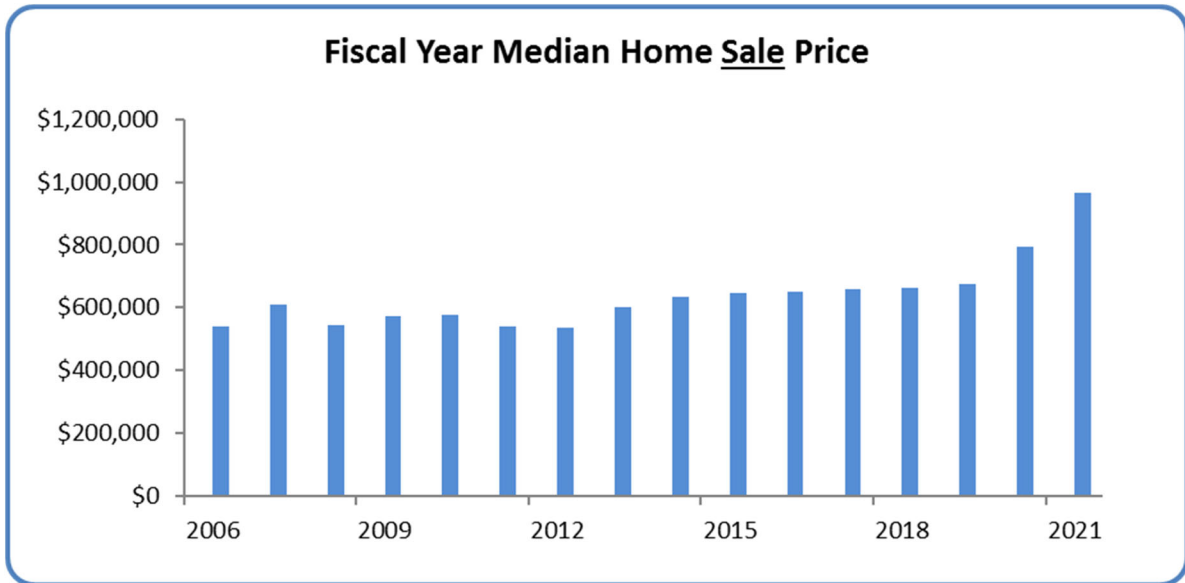
Westwood Schools



2019 National Blue Ribbon Schools Program

Westwood's Downey Elementary School was named a 2019 National Blue Ribbon School by U.S. Secretary of Education Betsy DeVos, joining other schools from around the nation. This designation honors public and private elementary, middle and high schools where students achieve very high learning standards and create vibrant, innovative cultures of teaching and learning.





Visit Westwood’s Web Site!
<http://www.townhall.westwood.ma.us>



Important Links...

- About Westwood
- Address & Phone Directory
- Community Resources Links
- Employment Opportunities
- Forms, Documents, Minutes
- How Do I?
- New Residents
- News and Announcements
- Photo Gallery
- Traffic Updates
- Upcoming Events

Sources: MA Department of Revenue
 MA Department of Education
 U. S. Census
 Town Clerk – Town of Westwood
 Board of Assessors – Town of Westwood

APPENDIX B

ELECTIONS & TOWN MEETINGS

ANNUAL TOWN MEETING MINUTES (Appendix B - Pg. 1-19)

SPECIAL TOWN MEETING MINUTES

ANNUAL TOWN ELECTION RESULTS

SPECIAL TOWN ELECTION RESULTS



**May 3, 2021 Annual Town Meeting Minutes
Dorothy A. Powers, MMC/CMMC, Westwood Town Clerk**

Pursuant to a warrant signed on April 5, 2021, by Select Board members, John F. Hickey, Chair, Nancy C. Hyde, Clerk and Michael F. Walsh, Third member and duly posted on April 9, 2021 by Constable, Sgt. Paul Sicard, attested copies in four public places equally distributed among the four precincts in town and online. The inhabitants of Westwood qualified to vote in Elections and Town affairs, convened outdoors on Flahive Field at Westwood high School, 200 Nahatan Street, on Monday, May 3, 2021 at 5:00 p.m. There were **-308- registered voters and -20-visitors in attendance**. Upon check-in, each registered voter was given an Electronic voting response card to be used in the event seven people stood and questioned a voice vote. During Town Meeting, the Moderator was able to determine all votes clearly by voice and therefore electronic voting was not utilized.

Prior to the start of Town Meeting, Select Board Chairman, John Hickey gave recognition to the following retiring Board Members: James Galvin-Dedham-Westwood Water District, Robert Shea-Personnel Board; Fred Steeves- Audit Committee and the retiring Elected Board Members: Deborah Conant-Planning Board; Maureen Bleday- Board of Assessor's

Chairman Hickey also recognized Congressman Stephen Lynch who was in attendance.

Select Board Member Nancy Hyde was then called upon to be recognized for her many years of service to the Town as a member of the Select Board by Town Administrator Christopher Coleman, Assistant Town Administrator/Finance Director, Pamela Dukeman, Select Board Members John Hickey, Michael Walsh, and Congressman Stephen Lynch.

The John J. Cronin Public Service award was then presented to Barbara Delisle by John J. Cronin Jr, and Congressman Stephen Lynch.

The John J. Cronin Public Service Award Committee annually awards Westwood's highest honor to an individual who has been remarkable in service to the community. John J. Cronin, former Town Treasurer, gave selflessly of his time and expertise for the betterment of the community, both as an elected official and in numerous volunteer activities. To recognize the spirit of community involvement illustrative of John Cronin's life, Barbara Delisle was chosen as the nineteenth recipient of the John J. Cronin Public Service Award.

"Barb was first elected to serve as a member on the School Committee in 2001 and served until 2010. She was appointed Chair in 2004 and 2009. Prior to serving on the School Committee, Barb served on the Site Councils for Deerfield School and Thurston Middle School. She also served on the Westwood Educational Foundation Board of Directors.

During her tenure on the School Committee, the town completed renovations at Martha Jones Elementary School and Downey Elementary School, as well as the construction of a new High School. Barb served as the School Committee representative to the Permanent Building Committee during the construction of the High School. The new High School welcomed students in 2005.

Throughout 2003 and 2004 due to a decrease in state funding, the School Committee experienced tight fiscal restraints. Barb and the School Committee worked diligently to maintain the same standards for our students. As a School Committee member, Barb was instrumental as the district continued its efforts to provide efficient and cost-effective services to students with special needs. As an alternative to out-of-district programs, special education programs were created at the Middle School and High School.

In 2008, she was closely involved with the Annual Town Meeting approval for a modular classroom addition and cafeteria expansion at Thurston Middle School. The Thurston Middle School project was completed on time and under budget. She worked to implement full-time kindergarten in 2009. In addition, Barb represented the School Committee on TEC (The Education Cooperative) where she served as Chair. Barb also served as a School Committee representative to the town's Long Range Financial Planning Committee for a number of years.

After she retired from the School Committee, Barb was appointed to serve as a member of the Finance and Warrant Commission in 2013 and served until 2020. She was elected Chair in 2020. During her tenure on the Finance and Warrant Commission, she was an active member of the University Station Sub-Committee and the Education Sub-Committee.

In her time on Finance and Warrant Commission, the committee recommended approval to Town Meeting of funding for a new Islington Fire Station and Westwood Police Station. Also, as part of the University Station Development, she reviewed Public Safety recommendations to adequately staff the Police and Fire Departments, in order to better serve the needs of the town. During Barb's tenure, funding was approved for Westwood to participate in the Massachusetts Building Authority (MSBA) grant program, for a proposed new Elementary School Building Project.

As part of the Finance and Warrant Commission Education Sub-Committee, she worked collaboratively to review enrollment needs, special education needs, and space and capital concerns.

As Chair in 2020, Barb showed great leadership as she guided the committee through unprecedented times due to the COVID-19 pandemic. With restrictions on public gathering sizes in place, Barb guided the Finance and Warrant Commission through the use of remote access meetings, to openly deliberate the annual operating and capital budgets.

Barb was an active member of the Roy London Humanitarian Award Committee from its inception in 2010 and is a Roy London Humanitarian Award recipient. The Roy London Award was presented annually from 2010 to 2019 to citizens of Westwood who demonstrated charitable action and the award was presented to approximately 40 residents and organizations.

While serving the Town in varying capacities, Barb gave generously of her time and demonstrated the qualities of leadership, dedication, and service. Barb is a dedicated member of First Parish Church, where she chaired the Stewardship Committee and presently serves as Assistant Treasurer. While her sons were young, she was active in their scouting careers, and both of her sons earned their Eagle Scout awards.

On behalf of the John J. Cronin Public Service Award Committee, it is with great pleasure that we present this prestigious award to Barbara Delisle and add her name to the plaque displayed in Town Hall listing all previously honored individuals."

Following the presentation of the John J. Cronin award, the business portion of the meeting was officially called to order by the Moderator at 5:06 p.m. declaring a quorum had been met. Boy Scouts Liam Hayes and Daniel Wasserman from Troop 3 led the Pledge of Allegiance. The Moderator thanked staff, as well as Board and Committee members for their service to the Town and proceeded to go over the rules of Town Meeting and reviewed the use Electronic Voting Devices. A representative from Turning Technologies, Mr. Rean Thomas, explained the use of the Electronic Voting Devices and conducted a test with two trivia questions, which was successful.

The Moderator advised Town Meeting that the Warrant had been properly served and posted and made a move to dispense the reading of the articles and full warrant; a motion was made from the floor, seconded and Town Meeting voted unanimously in favor. The Moderator made a move to adjourn Town Meeting by 10:45 p.m. and extend by 30 minutes if necessary; a motion was made from the floor, seconded and Town Meeting voted unanimously in favor.

Town Clerk Dottie Powers then gave the oath of office to Town Officials elected to office at the Annual Town Election held on April 28, 2021. Those individuals who were given the oath of office were Nancy C. Hyde-Assessor; Eric K. Alden-Housing Authority; Library Trustee's-Mary E. Masi Phelps & Maria B. Ryan; Moderator-James M. O'Sullivan; Planning Board-Christopher A. Pfaff, Ellen Larkin Rollings & Kathleen Wynne; School Committee-Maya K. Plotkin; Select Board-Robert R. Gotti; Sewer Commissioner-Diane E. Hayes and Town Treasurer-James J. Gavin.

Select Board Chair, John Hickey then thanked staff for a very difficult year keeping within budget with the challenges faced and introduced Pamela Dukeman, Finance Director who gave a presentation on the Towns financial status and the financial articles in the Warrant Booklet.

Following the Financial presentation, Town Moderator James O'Sullivan addressed the Warrant articles as follows:

Annual Town Meeting Article 1:

1. Moderator Read Article
2. No discussion from floor
3. Unanimous vote in Favor declared by the Moderator

Annual Town Meeting Article 1: Budget Adjustments by Transfer

The Finance and Warrant Commission recommended and the Town voted unanimously in favor declared by the Moderator to appropriate by transfer from available funds the sum of Twenty Thousand Dollars (\$20,000) to supplement the following fiscal year 2021 appropriations:

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

Annual Town Meeting Article 2:

1. Moderator read Article
2. No discussion from floor
3. Unanimous vote in Favor

Annual Town Meeting Article 2: FY21 Budget Adjustments by Appropriation

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to appropriate by transfer from available funds the sum of Two Hundred and Seventeen Thousand and Five Hundred Dollars (\$217,500) to supplement the following fiscal year 2021 appropriations:

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

Annual Town Meeting Article 3:

- 1) Moderator read article
- 2) Discussions from floor:
- 3) Doug Obey, 435 High Street
- 4) Peter Ittig, 108 Bay Colony Drive
- 5) Peter Lentz, 37 Lanark Drive
- 6) Christopher McKeown, 70 Lorraine Road
- 7) Brian Camenker, 95 University Avenue #2407
- 8) Jayme Allan, 530 Pond Street
- 9) Marlyse Schwartz, 32 Westwood Glen Road-asked to move the question
- 10) Thomas Strulik, 126 Downey Street
- 11) Majority Vote in Favor of Article

Annual Town Meeting Article 3: FY22 Operating Budgets (Appendix "D")

The Finance and Warrant Commission, by a vote of 13 in favor and 1 opposed, recommended and the Town voted by a majority vote in favor declared by the Moderator, to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2021, through June 30, 2022, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2021 Annual Town Meeting.

See Attached Appendix D:

Appendix D
Proposed FY2022 Departmental Salary/Expense Budgets

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

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

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

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

Appendix D
Proposed FY2022 Departmental Salary/Expense Budgets

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

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

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

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

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

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

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

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

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
Municipal Employee Benefits/Costs						
Retirement Assessment	3,784,363	4,051,323	4,289,289	237,966	5.9%	Taxation
Workers Compensation	115,845	166,539	174,865	8,326	5.0%	Taxation
Unemployment Compensation	8,288	16,771	18,448	1,677	10.0%	Taxation
Health Insurance	1,644,807	1,618,295	1,609,210	(80,915)	5.0%	Taxation
Life Insurance	3,351	5,000	5,000	0	0.0%	Taxation
Pre-Hire/Payroll/Other	132,795	139,200	142,830	3,630	2.6%	Taxation
Public Safety Medical/111F ins	40,425	96,000	96,000	0	0.0%	Taxation
Medicare Part B	48,906	74,547	74,547	0	0.0%	Taxation
Social Security Tax	1,171	10,000	5,000	(5,000)	-50.0%	Taxation
Medicare Payroll Tax	242,564	332,322	355,585	23,263	7.0%	Taxation
Municipal Employee Benefits/Costs	6,022,515	6,509,997	6,860,774	350,777	5.4%	
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	448,085	579,600	608,580	28,980	5.0%	Taxation
Waste Collection/Disposal Expenses	1,417,517	1,538,200	1,658,284	120,084	7.8%	Taxation
Audit Services	76,710	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	1,942,312	2,199,050	2,348,114	149,064	6.8%	
40. Total Benefits/Shared Fixed Costs	14,885,893	16,888,181	17,822,084	933,903	5.5%	
Reserve Funds						
41. Other/Select Board Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
42. Special Town Mtg/Election Reserve	0	25,000	25,000	0	0.0%	Taxation
43. Reserve Fund	0	405,000	405,000	0	0.0%	Taxation
Total Reserves	0	725,000	725,000	0	0.0%	
Total Fixed Costs Budget	14,885,893	17,613,181	18,547,084	933,903	5.3%	

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

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

Debt Service Budget

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

FY22 Debt Change

Non Exempt	(\$92,250)
Exempt	(\$108,200)
Total	(\$200,450)

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

Description	Expended FY2020	Current FY2021 Budget	Proposed FY2022 Budget	\$ Change FY22 vs FY21	% Change FY22 vs FY21	Funding Source
Sewer Enterprise						
Salaries	328,914	455,037	474,127	19,090	4.2%	Sewer Enterprise Funds
Expenses	265,488	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	167,220	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,156,788	3,254,117	3,271,442	17,325	0.5%	Sewer Enterprise Funds
Mandated Inspections	42,333	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	217,688	214,588	164,688	(49,900)	-23.3%	Sewer Enterprise Funds
System Ext./Repairs	24,705	25,000	25,000	0	0.0%	Sewer Enterprise Funds
45 Total Sewer Enterprise	4,203,134	4,435,242	4,421,757	(13,485)	-0.3%	
Note: Sewer revenue budget will be Operating Budget Plus:						
		414,219	427,695			Indirect Costs
		4,849,461	4,849,452			Total
Total Operating Budget	91,991,918	98,247,867	101,320,299	3,072,432	3.1%	

Annual Town Meeting Article 4:

- 1) Moderator Read Article
 - 2) Discussions from floor:
 - 3) Louis Rizoli, 120 Arcadia Road-Chairman, Westwood Housing Authority; President Westwood Affordable Housing Association
- 1) Majority vote in favor of Article

Annual Town Meeting Article 4: Appropriation (\$1,304,650) Municipal Capital Improvements

The Finance and Warrant Commission, by a vote of 10 in favor and 4 opposed, recommended and the Town voted by a majority vote in favor declared by the Moderator, to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Four Thousand and Six Hundred and Fifty Dollars (\$1,304,650) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

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

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.

Annual Town Meeting Article 5:

- 1) Moderator read Article
- 2) No discussions from the floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 5: Appropriation (\$1,017,000) School Capital Improvements

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or transfer from available funds the sum of One Million and Seventeen Thousand Dollars (\$1,017,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

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

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

Annual Town Meeting Article 6:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in Favor of article

Annual Town Meeting Article 6: Appropriation (\$500,000) - Sewer Capital Borrowing

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to appropriate \$500,000 to pay costs of engineering and undertaking infiltration and inflow improvements to the Town's wastewater collection system, and for the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. All, or any portion of this amount may be borrowed or otherwise obtained through the Massachusetts Water Resources Authority's Infiltration and Inflow Local Financial Assistance Program, and the amount authorized to be borrowed by this vote shall be reduced to the extent of any grants received by the Town from the Massachusetts Water Resources Authority on account of this project.

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

Annual Town Meeting Article 7:

- 1) Moderator read article
- 2) No Discussions from floor
- 3) Unanimous vote in favor of the Article

Annual Town Meeting Article 7: Appropriation (\$505,000) Additional Capital Improvements

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or transfer from available funds the sum of Five Hundred and Five Thousand Dollars (\$505,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

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

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

Annual Town Meeting Article 8:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in Favor of Article

Annual Town Meeting Article 8: Appropriation (\$1,060,000) Additional Capital Improvements

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or transfer from available funds the sum of One Million Sixty Thousand Dollars (\$1,060,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

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

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

Annual Town Meeting Article 9:

- 1) Moderator read Article
- 2) No Discussions from floor
- 3) Unanimous vote in favor

Annual Town Meeting Article 9: Accounting Housekeeping – Rescind Unissued Debt for Police Station

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator that the Town rescind the \$450,000 authorized, but unissued balance of the \$13,205,000 approved to pay costs of designing and constructing the new police station under Article 15 of the Warrant at the Annual Town Meeting held on May 2, 2016.

Annual Town Meeting Article 10:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 10: Appropriation (\$125,000) Stabilization Fund – FY22

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or transfer from available funds the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) for the Stabilization Fund established in accordance with General Laws Chapter 40, Section 5B.

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

Annual Town Meeting Article 11:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 11: Appropriation (\$1,490,000) OPEB Liability Trust Fund – FY22

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or transfer from available funds the sum of One Million Four Hundred Ninety Thousand Dollars (\$1,490,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20.

Purpose	Amount	Funding Source
OPEB Liability Trust Fund	\$1,490,000	Taxation

Annual Town Meeting Article 12:

- 1) Moderator read Article
- 2) No discussion from the floor
- 3) Unanimous vote in favor of article

Annual Town Meeting Article 12: Appropriation (\$650,000) Additional Capital– Equipment Borrowing Article

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to appropriate \$650,000 to pay for the cost of purchasing a DPW Roadside Sweeper Truck and a Fire Multipurpose Vehicle including all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow \$650,000 under M.G.L. Chapter 44, Section 7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and that the Select Board is authorized to take any other action necessary to carry out this project.

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

Annual Town Meeting Article 13:

- 1) Moderator read Article
- 2) Discussion from floor:
- 3) Peter Ittig, 108 Bay Colony Drive
- 4) Maya Plotkin, 265 Clapboardtree Street
- 5) Doug Obey, 435 High Street
- 6) Christina Martin, 23 Brookfield Road
- 7) Charles Donahue, 407 Gay Street
- 8) Marlyse Schwartz, 32 Westwood Glen Road
- 9) 2/3 voice vote in favor of Article

Annual Town Meeting Article 13 Elementary Schools Building Project

The Finance and Warrant Commission by a vote of 12 in favor and 2 opposed, recommended, and the Town voted by a 2/3 voice vote in favor declared by the Moderator to appropriate the amount of One Million Four Hundred Sixty Thousand Dollars (\$1,460,000) for the purpose of paying costs of design development and related activities associated with the construction of a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, including the payment of all costs incidental or related thereto (the "Project"), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children for at least 50 years, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended under the direction of the School Building Committee. To meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under M.G.L. Chapter 44, or pursuant to any other enabling authority. The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town; and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the Town and the MSBA. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Annual Town Meeting Article 14:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous voice vote in favor of Article

Annual Town Meeting Article 14: Street Acceptance – Cranston Avenue

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to raise and appropriate and/or borrow and/or transfer from available funds a sum of money to reconstruct Cranston Avenue, to which the residents of said Cranston Avenue will be responsible for betterment charges which will raise half the cost to reconstruct Cranston Avenue; and to authorize the Select Board to accept a grant of easement and accept said Cranston Avenue as a public way once reconstructed.

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

Annual Town Meeting Article 15:

- 1) Moderator read Article
- 2) No discussion from floor:
- 3) Unanimous vote in favor of the Article

Annual Town Meeting Article 15: Article to accept Municipal ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field (Lot 8)

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to accept Municipal ownership of a portion of the former Westwood Lodge property encompassing the soccer/lacrosse field shown as Lot 8 on the ANR Plan dated September 22, 2019 and endorsed by the Westwood Planning Board on October 1, 2019.

Annual Town Meeting Article 16:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous Voice vote in favor of Article

Annual Town Meeting Article 16: Article to accept Municipal ownership of a portion of the former Westwood Lodge Property (Lot 1) and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to accept Municipal ownership of a portion of the former Westwood Lodge property shown as Lot 1 on the ANR Plan dated April 22, 2019 and endorsed by the Westwood Planning Board on June 11, 2019, and to authorize a long-term lease of said property to Lifeworks, Inc. for the construction and operation of a 5-unit group home for persons with disabilities.

Prior to Planning Board Articles 17-22 David Atkins, Planning Board Chair gave a report to Town Meeting on Planning Board articles.

Annual Town Meeting Article 17:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 17: Zoning Amendments Related to Medical Uses – Medical Centers or Clinics and Offices of Healthcare Professionals

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows: *(New language shown is underlined, language to be removed shown in strikethrough.)*

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

4.1.5 COMMERCIAL USES

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	I O	ARO
4.1.5.22 Office of doctor or dentist not a resident on premises <u>Health Care Professional</u>	N	N	N	N	N	BA	N	Y	Y	Y	Y	Y	Y
<u>4.1.5.23 Medical Center or Clinic</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N¹⁰</u>	<u>N</u>	<u>N</u>

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

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

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

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

Annual Town Meeting Article 18:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 18: Zoning Amendments Related to Medical Uses – Prohibiting Hospitals

The Finance and Warrant Commission recommended and the Town voted by a unanimous vote in favor declared by the Moderator to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows: *(New language shown is underlined, language to be removed shown in strikethrough.)*

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

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

- 2) Amend Section 4.1.5 [Table of Principal Uses - Commercial Uses] by adding a new Section 4.1.5.24 “Hospital” as follows, and renumber subsequent sections as appropriate:

4.1.5 COMMERCIAL USES

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
<u>4.1.5.24 Hospital</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>

Annual Town Meeting Article 19:

- 1) Moderator read Article
- 2) No Discussion from floor
- 3) 2/3 voice vote in favor of Article

Annual Town Meeting Article 19: Zoning Amendments Related to Medical Uses – Creating Substance Rehabilitation Facility Overlay District

The Finance and Warrant Commission recommended and the Town voted by a 2/3 voice vote in favor declared by the Moderator to approve certain amendments to the Westwood Zoning Bylaw and Official Zoning Map related to various medical uses, as follows: *(New language shown is underlined, language to be removed shown in strikethrough.)*

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

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

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

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

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

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

9.8 SUBSTANCE REHABILITATION FACILITY OVERLAY DISTRICT (SRFOD)

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

- 9.8.2 Location.** The Substance Rehabilitation Facility Overlay District (SRFOD) is herein established as an overlay district. The SRFOD shall include the following specific parcels, as shown on the Westwood Board of Assessors' Map, as of January 1, 2021:
Parcel 17-172 (40 Allied Drive/Circumferential Highway);
Parcel 17-173 (100 Allied Drive/Circumferential Highway);
Parcel 17-174 (122 Allied Drive/Circumferential Highway);
Parcel 17-176 (333 Dedham Elm/Circumferential Highway); and
Parcel 17-177 (259 Dedham Elm/Circumferential Highway).
- 9.8.3 Applicability.** Except as otherwise provided herein, the provisions of this Section shall apply to any parcel or set of parcels within the SRFOD, whether held in common or separate ownership.
- 9.8.4 Special Permit Granting Authority.** The Board of Appeals shall be the Special Permit Granting Authority for all SRFOD Special Permits.
- 9.8.5 Special Permit Required.** Development under this Section requires a SRFOD Special Permit issued by the Board of Appeals in compliance with the provisions of this Section for any Substance Rehabilitation or Treatment Facility.
- 9.8.6 Permitted Uses.** Except as otherwise provided herein and subject to the provisions of this Bylaw applicable to the underlying district, land and buildings in the SRFOD may be used for any purpose permitted as of right or by special permit in the underlying district pursuant to Section 4.0, Use Regulations, and other applicable sections of this Bylaw. Multiple uses may be contained within a single building or structure pursuant to an SRFOD Special Permit.
- 9.8.7 Procedures.** An application for a SRFOD special permit shall be filed in conformance with the rules and regulations of the Board of Appeals.
- 9.8.8 Decision.** A SRFOD special permit pursuant to this Section shall be granted by the Board of Appeals only upon its written determination that the proposed use(s), subject to the conditions imposed thereby, will not be contrary to the best interests of the Town and the neighborhood, in view of the particular characteristics of the site, and of the proposal in relation to that site. Before making said decision, the Board of Appeals shall carefully review each of the following attributes of the design, location, and operation of the proposed facility:
- 9.8.8.1 Size and scale of all proposed structures and compatibility of facility design to the design of existing structures in the surrounding area.
 - 9.8.8.2 Existing and proposed traffic conditions at the facility site and proximate intersections, demonstrating safe ingress, egress, and site distance for all vehicles heading to or from the proposed facility.
 - 9.8.8.3 Proposed staffing levels and staff member qualifications in relation to best practices and industry standards.
 - 9.8.8.4 Proposed storage and handling of potentially hazardous materials, including pharmaceutical products, bio-hazards, and cleaning supplies for conformance with all local, state and federal requirements.
 - 9.8.8.5 Proposed security arrangements, including security staffing and audio-visual monitoring systems in relation to best practices and industry standards.
 - 9.8.8.6 Anticipated demand on municipal public safety and/or public health services.
 - 9.8.8.7 Any other implications of the proposed development on the Town's resources and fiscal position.
- 9.8.9 Conditions.** The Board may impose conditions within a SRFOD Special Permit which it deems necessary to safeguard the surrounding properties and the Town, including but not limited to minimum staffing levels and staffing qualifications, additional security requirements, noise controls, Payment in Lieu of Taxes (PILOT) agreements, and limits on hours of operation. In addition, the Board may require annual reporting and renewal of a SRFOD special permit where it finds such reporting and renewal is necessary to effectively monitor the facility and to adequately protect the continued interests of the neighborhood and/or Town
- 9.8.9 Other Required Approvals.** Applications for additional approvals and/or special permits, required pursuant to this Bylaw, including but not limited to approvals and/or special permits required under Section 7.1 [Earth Material Movement (EMM)], Section 7.3 [Environmental Impact and Design Review (EIDR)], Section 9.3 [Water Resource Protection Overlay District (WRPOD)], and Section 9.7 [University Avenue Mixed Use District (UAMUD)], shall be filed concurrently with the SRFOD special permit application required under this Section. No SRFOD Special Permit shall become effective unless and until all other required approvals and/or special permits have been obtained.

3) Amend Section 4.1.5 [Table of Principal Uses - Commercial Uses] by adding a new Section 4.1.5.25 "Substance Rehabilitation or Treatment Facility" as follows, and renumber subsequent sections as appropriate:

4.1.5 COMMERCIAL USES

PRINCIPAL USE	DISTRICTS
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	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.5.25 Substance Rehabilitation or Treatment Facility	N	N	N	N	N	N	N	N	N	N ¹¹	N	N	N

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

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

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

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

Annual Town Meeting Article 20:

- 1) Moderator read Article
- 2) **Discussions from floor:**
- 3) Brian Camenker, 95 University Avenue #2407
- 4) Kate Wynne, 10 Cedar Hill Drive
- 5) Maria Costantini, 15 Spellman Road
- 6) Jayme Allan, 530 Pond Street
- 7) Marlyse Schwartz, 32 Westwood Glen Road
- 8) Claire Galkowski, 320 Dover Road
- 9) 2/3 voice vote in favor of Article

Annual Town Meeting Article 20: Zoning Amendment Relative to Fire Arms/Explosive Sales and Services

The Finance and Warrant Commission, by a vote of 9 in favor and 5 opposed, recommended, and the Town voted by a 2/3 voice vote in favor declared by the Moderator to approve certain amendments to the Zoning Bylaw affecting Section 4.1.5.41 Fire Arms/Explosives Sales and Services within the Table of Principal Uses, as follows:

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

- 1) Amend Section 4.1.5.41 as follows:

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

Annual Town Meeting Article 21:

1. Moderator read Article
2. No discussion from floor
3. Unanimous voice vote in Favor

Annual Town Meeting Article 21: Zoning Amendment Relative to Temporary Structures and Uses

The Finance and Warrant Commission recommended and the Town voted by a Unanimous vote in favor declared by the Moderator to approve certain amendments to the Zoning Bylaw affecting Section 4.1.7.4 within the Table of Principal Uses, as follows:

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

- 1) Amend Section 4.1.7.4 as follows:

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

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

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

Annual Town Meeting Article 22:

- 1) Moderator read Article
- 2) No discussion from floor
- 3) Unanimous vote in favor of Article

Annual Town Meeting Article 22: Housekeeping Zoning Article

The Finance and Warrant Commission recommended and the Town voted by a Unanimous vote in favor declared by the Moderator to approve certain housekeeping amendments to various sections of the Westwood Zoning Bylaw and Official Zoning Map, as may be necessary to correct any errors or inconsistencies and/or to clarify sections, including the following specific corrections and any others that may be discovered prior to the conclusion of the public hearing:

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

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

Principal Use	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.3.4 Senior Residential Development per Section 8.4 3	PB	PB	PB	PB	PB	PB	PB	N	N	N	N	N	N

- 2) Amend Section 4.1.3.5 to renumber the section reference from 8.5 to 8.4 as follows:
- 3) Replace the term "Board of Selectmen" with the term "Select Board" throughout the Zoning Bylaw.

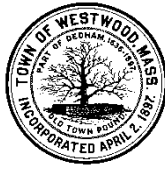
All Business on the Warrant having been acted upon, a motion was made and seconded to dissolve the Annual 2021 Town Meeting at 7:12 p.m.

- ❖ A full videotaped transcript of the 2021 Annual Town Meeting and all discussion details are available through following Westwood Media Center link: <https://www.youtube.com/watch?v=TO-5S7oOL4A>
- ❖ Articles 6,9,12 & 13 were borrowing articles submitted to the Department of Revenue on 5/5/2021. Articles 17- 22 are Zoning Bylaw amendments pending approval by the Attorney General.

Attest:



Dorothy A. Powers/MMC/CMMC
Westwood Town Clerk



October 18, 2021 Special Town Meeting Minutes
Dorothy A. Powers, MMC/CMMC, Westwood Town Clerk

Pursuant to a warrant signed on September 13, 2021, by Select Board members, Robert R. Gotti, Third Member; John M. Hickey, Clerk; Michael Walsh, Chair and duly posted by Constable, Sgt. Paul Sicard, on September 24, 2021, attested copies in four public places equally distributed among the four precincts in town and online.

The inhabitants of Westwood qualified to vote in Elections and Town affairs, convened outdoors on Flahive Field at Westwood high School, 200 Nahatan Street, on Monday, October 18 at 5:00 p.m. **There were One thousand one hundred and forty-three (1,143) registered voters and thirty (30) visitors in attendance.** Upon check-in, each registered voter was given an Electronic voting response keypad to be used as determined by the Moderator for the vote of Warrant Article 1.

Moderator James O'Sullivan officially called the meeting to order at 5:00 p.m. having established a quorum had been met, and proceeded to go over Town Meeting rules. Town Clerk Dottie Powers then gave a review of the Electronic voting procedures followed by two practice trivia questions. The Westwood Brownies, Cadets and Girls scouts then led the Pledge of Allegiance.

Select Board Chairman Michael Walsh welcomed the attendees and Congressman Stephen Lynch on behalf of the Westwood Select Board followed by a report from the School Committee led by Superintendent Emily Parks and School Committee Chair, Maya Plotkin.

Assistant Town Administrator/ Finance Director Pamela Dukeman then gave a financial presentation which had been pre-recorded and shown on the large viewing screen which was set up on Flahive Field.

Concluding the presentations, Moderator O'Sullivan thanked Boy Scouts from Troop 3, Westwood Police Explorers, National Honor Society Members who assisted with child care, and all who helped put this Meeting together.

The Moderator advised Town Meeting that the Warrant had been properly served and posted and made a move to dispense the reading of the article and full warrant; a motion was made from the floor, seconded and Town Meeting voted unanimously in favor. The Moderator then read the motion from the Finance & Warrant Commission as follows:

MOTION: *That the Town appropriates Eighty-Four Million Six Hundred Ten Thousand Three Hundred Eighty-Six Dollars (\$84,610,386) to pay costs of designing, constructing, equipping, and furnishing a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, including costs of site work and all other costs incidental and related thereto (the "Project"), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children for at least 50 years, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended under the direction of the School Building Committee. To meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under G.L. c. 44, or pursuant to any other enabling authority. The amount appropriated by this vote shall be expended in addition to the \$1,750,000 appropriated to pay feasibility study costs related to the Project under Article 14 of the Warrant at the Annual Town Meeting held on May 30, 2018, and the \$1,460,000 appropriated to pay design costs of the Project under Article 13 of the Warrant at the Annual Town Meeting held on May 3, 2021, resulting in a total cost of the Project of \$87,820,386. The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town; provided further that any grant that Town may receive from the MSBA for the Project shall not exceed the lesser of (1) thirty-nine and thirty-five hundredths percent (39.35%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the Town and*

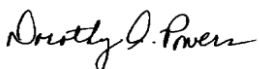
the MSBA. No amounts shall be borrowed or expended pursuant to this vote unless the Town shall have voted to exempt the amounts required for the payment of interest and principal on the borrowing authorized by this vote from the limitations on taxes imposed by G.L. c. 59, §21C (Proposition 2½). Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Following the reading of the motion, Moderator O’Sullivan advised voters that a 2/3 vote in favor was required for this article and the second part for this project required a Majority vote at next week’s Special Town Election to be held on October 26, 2021. He went on to explain anyone wishing to speak had to be recognized, give their name and address and the limit for speaking was five minutes.

Annual Town Meeting Article 1:

1. Moderator Read Motion.
 2. Discussions from the Floor:
 1. Ken Mackin, 397 Fox Hill Street
 2. Marlyse Schwartz-32 Westwood Glen Road-Asked to move
 3. Connie Rizoli, 120 Arcadia Road
 4. Leslie Warner Maloney,91 Hemlock Drive
 5. Karen Dolman,29 Briarwood Drive
 6. Phil Dunkelbarger, 125 Sunrise Road
 7. Peter Ittig, 108 Bay Colony Drive
 8. Dough Obey, 435 High Street
 9. Sudha Sarma, 9 Phillips Brooks Road
 10. David Warshay, 18 Colby Way
 11. Alan MacDonald,674 Clapboardtree Street
 12. David Lefcourt, 530 Clapboardtree Street
 13. George Laham, 17 Aran Road
 14. Nancy Hyde,15 Martingale Lane
 3. Tony Mullin, 126 Pond Street made a motion to move the Question.
 4. The motion was seconded and Special Town meeting voted by a Unanimous voice vote in favor declared by the Moderator to move the question.
 5. The Town Voted using the electronic keypads as directed by the Moderator.
 6. The Town voted unanimously in favor of Article 1 by a 2/3 vote in Favor, 873-YES, 153-NO as declared by the Moderator.
 7. A motion to dissolve the Special Town Meeting was made and seconded.
- ❖ All business having been completed, the Special Town Meeting was dissolved at 7:05 p.m.
 - ❖ A full videotaped transcript of the 2021 Special Town Meeting and all discussion details are available through following Westwood Media Center link: <https://www.youtube.com/watch?v=NtosyNWNAlc>
 - ❖ Article 1 was a borrowing article submitted to the Department of Revenue on 10/28/2021.

Attest:



Dorothy A. Powers/MMC/CMMC
Westwood Town Clerk

28-Apr-21 ANNUAL TOWN ELECTION RESULTS

	PRECINCT 1	PRECINCT 2	PRECINCT 3	PRECINCT 4	TOTAL
Registered voters	2907	2997	2919	3017	11840
Voters	504	611	687	481	2283
Hand Counts	1	0	1	2	4
Total Voters	505	611	688	483	2287
ASSESSOR-3 Year Term (1 Seat)					
NANCY C. HYDE	400	443	463	300	1606
<i>Write-ins with more than 5 votes:</i>		0	5	5	10
FRAN FUSCO	1	3	6	2	12
<i>All Others</i>	4	5			9
Times Blank Voted	100	160	214	176	650
Total Ballots	505	611	688	483	2287
HOUSING AUTHORITY- 5 Year Term (1 Seat)					
ERIC K. ALDEN	362	416	456	295	1529
<i>All Others</i>	3	2	6	1	12
Blanks	140	193	226	187	746
Total Ballots	505	611	688	483	2287
LIBRARY TRUSTEE-3 Year Term (2 Seats)					
MARY E. MASI-PHELPS	355	405	474	281	1515
DENISE HEBERT	120	115	188	150	573
MARIA B. RYAN	220	332	257	185	994
<i>Total number of write-ins</i>	0	5	1	1	7
Blanks	315	365	456	349	1485
Total Votes(x2)	1010	1222	1376	966	4574
Total Ballots	505	611	688	483	2287
MODERATOR-1 Year Term (1 Seat)					
JAMES M. O'SULLIVAN	306	396	472	299	1473
DEBORAH J. CONANT	132	128	140	149	549
<i>All Others</i>	1	1	0	1	3
Blanks	66	86	76	34	262
Total Ballots	505	611	688	483	2287
PLANNING BOARD - 3 Year Term (2 Seats)					
CHRISTOPHER A. PFAFF	304	350	378	265	1297
ERIC K. ALDEN	124	160	179	107	570
ELLEN LARKIN ROLLINGS	257	315	370	264	1206
<i>All Others</i>	1	1	2	3	7
Blanks	324	396	447	327	1494
Total Votes(x2)	1010	1222	1376	966	4574
Total Ballots	505	611	688	483	2287
PLANNING BOARD - 1 Year Term to fill a vacancy (1 Seat)					
PHILIP M. GIORDANO	158	214	256	194	822
KATHLEEN WYNNE	262	293	302	212	1069
<i>All Others</i>	0	2	0	0	2
Blanks	85	102	130	77	394
Total Ballots	505	611	688	483	2287
SCHOOL COMMITTEE-3 Year Term (1 Seat)					
MAYA K. PLOTKIN	361	433	461	309	1564
<i>All Others</i>	2	5	5	1	13
Blanks	142	173	222	173	710
Total Ballots	505	611	688	483	2287
SELECT BOARD-3 Year Term (1 Seat)					
DAVID L. ATKINS, JR.	183	232	196	131	742
ROBERT R. GOTTI	232	185	262	138	817
WILLIAM "BILL" F. McLAUGHLIN, SR.	83	191	211	206	691
<i>All Others</i>	0	0	0	0	0
Blanks	7	3	19	8	37
Total Ballots	505	611	688	483	2287
SEWER COMMISSIONER-3 Year Term (1 Seat)					
DIANE E. HAYES	360	432	471	303	1566
<i>All Others</i>	0	5	2	3	10
Blanks	145	174	215	177	711
Total Ballots	505	611	688	483	2287
TOWN TREASURER-3 Year Term (1 Seat)					
JAMES J. GAVIN	382	450	501	316	1649
<i>All Others</i>	1	2	1	0	4
Blanks	122	159	186	167	634
Total Ballots	505	611	688	481	2287

OCTOBER 26, 2021 SPECIAL TOWN ELECTION RESULTS

	PCT 1	PCT 2	PCT 3	PCT 4	TOTAL
Registered voters	2906	3033	2908	3017	11864
Voters	565	709	747	461	2482
Hand Counts		1			1
Total Voters	565	710	747	461	2483

Ballot Question

Shall the Town of Westwood be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs of designing, constructing, equipping, and furnishing a new Paul R. Hanlon Elementary School, to be located at 790 Gay Street, in Westwood, Massachusetts, including costs of site work and all other costs incidental and related thereto?

YES	388	545	563	319	1815
NO	177	164	184	142	667
Blanks	0	1	0	0	1
Total Ballots	565	710	747	461	2483

2021 Town of Westwood - 125th Annual Town Report

