

Town of Westwood
Finance and Warrant Commission
2023 Annual Report
Warrant and Recommendations for
Annual Town Meeting

Monday, May 1, 2023

6:30 PM

Westwood High School

and

Live-streaming on Westwood Media Center

(Presentations previously recorded also available at WMC)





Norfolk ss:

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

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

PRECINCT 1: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 2: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 3: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 4: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 5: Westwood High School Gymnasium, 200 Nahatan Street

on the last Tuesday in April, being the twenty-fifth (25) day of said month, A.D. 2023, from 7 a.m. to 8 p.m. for the following purpose:

To bring their vote for the following persons to wit:

ONE ASSESSOR FOR A THREE-YEAR TERM

ONE HOUSING AUTHORITY MEMBER FOR A FIVE-YEAR TERM

TWO LIBRARY TRUSTEES FOR THREE-YEAR TERMS

ONE MODERATOR FOR A ONE-YEAR TERM

ONE PLANNING BOARD MEMBER FOR A THREE-YEAR TERM

TWO SCHOOL COMMITTEE MEMBERS FOR THREE-YEAR TERMS

ONE SELECT BOARD MEMBER FOR A THREE-YEAR TERM

ONE SEWER COMMISSIONER FOR A THREE-YEAR TERM

ONE TAX COLLECTOR FOR A THREE-YEAR TERM- *(term subject to change pending a possible charter change)*

and you are hereby further directed to notify the inhabitants of said Town of Westwood qualified to vote in elections and Town affairs to meet in the Westwood High School Auditorium, 200 Nahatan Street, in said Westwood, on Monday, May 1, 2023 at 6:30 in the evening, there and then to act on the following articles:

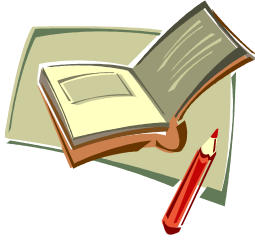


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Article No.	2023 Annual Town Meeting Article Description	Sponsor
1	FY23 Budget Adjustments by Transfer (\$0)	Select Board
2	FY23 Budget Adjustments by Appropriation (\$598,000)	Select Board
3	FY24 Operating Budgets (Appendix "D")	Select Board
4	Appropriation (\$1,355,500) – Municipal Capital Improvements	Select Board
5	Appropriation (\$1,017,000) – School Capital Improvements	Select Board
6	Appropriation (\$1,260,000) – Sewer Capital Improvements	Select Board
7	Appropriation (\$500,000) – Sewer Capital Borrowing	Select Board
8	Appropriation (\$445,000) – Additional Capital Improvements	Select Board
9	Appropriation (\$1,100,000) – Additional Capital Improvements	Select Board
10	Appropriation (\$125,000) – Stabilization Fund FY24	Select Board
11	Appropriation (\$1,540,000) – OPEB Liability Trust Fund – FY24	Select Board
12	Appropriation (\$1,850,000) – Fire Ladder Truck Borrowing	Select Board
13	Appropriation (\$1,500,000) – Cemetery Expansion Construction Borrowing	Select Board
14	Disposition of Town-Owned Property – 47 Willard Circle	Select Board
15	Home Rule Petition – An Act Creating the Appointed Positions of Town Treasurer and Tax Collector	Select Board
16	Amendments to Zoning Bylaw Related to Earth Material Movement (EMM)	Planning Board
17	Amendments to Zoning Bylaw Related to Sustainability	Planning Board
18	Amendments to Zoning Bylaw Related to Dumpsters	Planning Board
19	Amendments to General Bylaws Related to Dumpsters	Planning Board
20	Housekeeping Amendments to Zoning Bylaw	Planning Board



Finance and Warrant Commission

2022/2023 Membership

Terms Expiring in 2023:

Mike Gay
Rene Gauthier
Angeila Hughes
George Laham
Christopher Poreda

Terms Expiring in 2024:

James Ferraro
Lauren FitzPatrick
George Hertz – CHAIR
Kristina Patyjewicz
Alexander Yale

Terms Expiring in 2025:

William Bruce Jr.
John Carey
Caitlyn Jurczak
George Maroun
Sean Weller

Victoria Wong, Administrator



WESTWOOD FINANCE AND WARRANT COMMISSION

A MESSAGE TO RESIDENTS FROM CHAIR GEORGE HERTZ & VICE CHAIR CHRIS POREDA

Dear Resident,

In preparation for the Town of Westwood's annual town meeting scheduled for May 1, 2023, we are pleased to present to you the Finance and Warrant Commission's (FinCom's) recommendations on each warrant article that town meeting will need to act upon. For each article, we provide a summary of the article, the vote of FinCom and a written explanation of our vote. As per our town charter, the recommendation of the FinCom is the first motion under the article of the warrant and is considered to be the main motion that is voted at Town Meeting.

This year has presented many challenges for town and school officials as they prepared their FY 24 budget requests. The same inflationary cost increases that affect all town residents have also pressured municipal and school budgets. Energy costs and mandated state program cost increases are just two examples of those challenges. Fortunately, increases in employee health care costs were lower than preliminary estimates and a substantial increase in Chapter 70 state aid over initial estimates have allowed us to recommend a budget that does not require any reductions in staff in either the overall municipal or school budgets.

In the Fall of 2022, members of the FinCom began meeting with Town Officials on a monthly basis to prepare for the Spring 2023 Town Meeting. Commission members had preliminary introductory meetings with the Select Board including the Town Administrator and Directors of Finance and Human Resources. We also met with the School Committee, along with the Superintendent and the school department's Director of Finance and Operations. In addition, we met with the Planning Board and the Director of Community and Economic Development. We also had meetings where we received a preliminary overview of the Municipal and School Budgets and the Warrant Articles on which we would need to review and make recommendations.

As part of our analysis, the Finance and Warrant Commission established sub-committees to do an in depth review of specific budgets and warrant articles. This year we organized five sub-committees: Education, Public Safety (covering Police, Fire, and DPW), Community and Economic Development (covering the Planning Board and all building and land use related departments), Municipal Administration (covering all non-land use related departments) and Capital and Long Range Planning. We chose this organization in order to better review the operating budgets of the Town departments and provide a more in depth review of proposed capital projects. The sub-committee reports were presented to the Commission at the March 14th meeting of the FinCom. You can review these presentations on Westwood Media Center's website. We have also included the sub-committee written reports in this document for you to review. This year we separated our review of the Capital Budget Items from our review of the

Municipal and School Operating Budgets. The Capital and Long Range sub-committee report includes our analysis of both the proposed Municipal and School Capital projects for FY24.

To finalize our recommendations, the FinCom held two public hearings on March 1st and March 28th with town and school officials and Warrant article sponsors. These meetings were held in person to encourage input from town residents and article sponsors. It also allowed for an open and transparent discussion among Commission Members as we deliberated and voted our recommendation on each Warrant Article.

We want to personally thank all of the town and school officials and department heads who met with us along with our elected town officials as we prepared our recommendations for town meeting. Our meetings and discussions were open, informative and guided us in understanding the priorities and needs of the town. All of us worked together to provide the residents with balanced and sustainable municipal and town budgets using thorough information and data which have become the basis for our warrant article recommendations. The work and contributions of FinCom members deserves special recognition. Everyone worked on a sub-committee, spent a lot of time attending evening meetings and asked well thought out and insightful questions. We also want to thank Westwood Media Center staff for all of the work they do to provide us with technical support to us and both real time and recorded information for residents on the FinCom meetings and deliberations. We would like this opportunity to recognize Superintendent Emily Parks for her outstanding contributions to the Town of Westwood over many years and to wish her the best as she moves on to new challenges in her career. It has been a personal privilege working with her. And finally, a special welcome and thank you to Ms. Victoria Wong, our new FinCom Administrator. We could not do our work without her excellent support and guidance.

We look forward to seeing residents at the annual town meeting on May 1st.

George Hertz, Chair

Chris Poreda, Vice Chair

PUBLIC SAFETY SUBCOMMITTEE

Overview

The Public Safety Subcommittee of the Finance and Warrant Commission (“FinCom”) reviewed the proposed budget for fiscal year 2024 (“FY24”) for the staffing and operational needs for the Police, Fire, and the Department of Public Works (“DPW”). Included in the Subcommittee’s review of the DPW proposed budget are budgets for the DPW Admin; maintenance of buildings, fields, and roadways; and snow and ice removal. The Sub-committee reviewed the budget material for each of these departments and met with the department heads and town Finance Director in order to provide an informed opinion regarding the appropriateness of the budget and adequacy of the services provided. The proposed FY24 operating budget for Police, Fire, and DPW amounts to \$15,638,412, a 3.8% increase from the FY23 budget of \$15,059,478.

The breakdown of spending by department is shown below:

	FY23 Budget	FY24 Proposed Budget	YoY Increase
Police	\$5,106,230	\$5,320,542	4.2%
Fire	\$5,235,227	\$5,410,874	3.4%
DPW	\$4,718,021	\$4,906,996	4.0%
TOTAL	\$15,059,478	\$15,638,412	3.8%

The budget is overwhelmingly salary driven since salaries constitute 80% of the total proposed budget for FY24, the same percentage as in FY23. The increase in expenses is largely driven by macro-economic inflationary pressure for energy sources / utilities (gasoline, diesel, heating oil, natural gas, etc.) as well as increases in costs for equipment, hardware, and software licensing for tools and technology found throughout each of the departments. Personnel salary costs are also increased from FY23 to FY24 due to salary contractual obligations and necessary promotions especially in Police/Fire to ensure adequate levels of staffing and seniority during all shifts.

Public Safety – Police Department:

Proposed budget \$5.32M; 4.2% increase from prior year

FY24 proposed budget highlights:

- Salary increases comprise majority of budget increase
- Number of staff (46) to remain unchanged FY23 to FY24

Select observations:

- Overtime remains high due to coverage for officers injured or on vacation
- Many usage expenses (such as gasoline) are not correlated to call activity due to policing strategy (increased mobilization and public visibility)
- “Dues & Memberships” (includes fees associated with software and services) have been growing annually as vendors capitalize on dependency (e.g. software annual licenses)

Public Safety – Fire Department:

Proposed budget \$5.41M; 3.4% increase from prior year

FY24 proposed budget highlights:

- Salary increases comprise majority of budget increase
- Number of staff (45) to remain unchanged FY23 to FY24

Select observations:

- Salary increases reflect promotions to ensure each shift is staffed with tenured and senior officers
- Fire alarm maintenance costs continue remain high due to necessity of replacing alarm box technology throughout the town

Public Safety – Department of Public Works:

Proposed budget \$4,906,996; 4.0% increase from prior year

FY24 proposed budget highlights:

- Salary and energy costs driving most of the increase

Select observations:

- Cemetery project remains key focus
- Proactive pursuit of grants has provided significant supplemental funds

Summary

- Aging Fire assets warrant review of long-term resource strategy; request for multi-functional truck in capital budget seeks to lower long-run operating costs
- Fire training expenses exceeded FY23 budget as a result of unfunded mandates
- Fire and Police employment situation appears stable
- Police committed to maintaining high level of service; significant overtime pay results from injury/vacation coverage
- Fire is confident in ability to maintain quick response times
- Demands on Police resources growing due to growth in commercial sector
- Public Safety and DPW budgets appear reasonable in the context of the current economic environment

Conclusion:

The FY24 budget has been prepared in accordance with Town financial policies that require operating expenditures to be covered with current operating revenue, not non-recurring revenue sources. The Public Safety Sub-Committee of the Finance and Warrant Commission supports the proposed FY24 budget and thanks the Department Heads, Town Administration, the Finance Director, and team for preparing detailed reports and information.

All departments are continuing to use objective measurements (data and metrics) to evaluate performance and to identify opportunities and the FY24 budget requests seem appropriate given their respective charters and evolving town needs.

MUNICIPAL ADMINISTRATION SUBCOMMITTEE

Overview

For this year the Municipal Administration Subcommittee of the Finance and Warrant Commission (FinCom) reviewed the proposed FY24 operating budgets for the 18 Town offices shown in the table below. This organization allowed the FinCom to give these Town offices a higher level of exposure than in previous years. These municipal offices carry on a substantial part of the Town’s daily business. The FinCom recognizes and thanks those who work in these offices for their excellent work and dedication to the Town. This past year saw the Town hire a new finance director and create a new Human Services Division that will oversee the Council on Aging, Veterans Services, the Libraries, Youth and Family Services, and the Recreation Departments.

Proposed budgets for FY 2024

Office	<u>FY 23 Budget</u>	<u>FY 24 Budget</u>	<u>% Inc (Dec)</u>
Accounting	291,527	311,048	6.7
Board of Assessors	254,321	260,168	2.3
Council on Aging	438,774	482,594	10.0
Finance and Warrant Comm.	66,108	66,073	(0.1)
Housing Authority & WAHA	36,662	37,954	3.5
Human Services	---	143,438	New
Information Technology	408,448	422,026	3.3
Library	1,537,476	1,616,770	5.2
Outside Professional Services	46,500	69,500	49.5
Personnel Board / HR	281,143	352,849	25.5
Recreation Department	514,922	579,909	12.6
Select Board	746,019	753,261	1.0
Tax Collector	214,829	215,812	0.5
Town Clerk	325,824	322,807	(0.9)
Town Counsel	237,113	240,599	1.5
Treasurer	140,403	146,628	4.4
Veteran’s Services	139,895	150,990	7.9
<u>Youth and Family Services</u>	<u>376,517</u>	<u>300,554</u>	<u>(20.2)</u>
Total for all Offices	6,056,481	6,472,980	6.9

Highlights of each office

The **Accounting** office maintains the Town's financial records and ensures the integrity of its accounting systems in an efficient manner and maximizes financial operations to enhance the overall financial health of the Town. The office ensures that all financial and accounting data is fairly stated and represented and all financial statements are in conformity with Generally Accepted Accounting Principles (GAAP). This past year the Accounting office has:

- Worked with independent auditors from the firm of Powers & Sullivan on financial and compliance audits, resulting in an unqualified opinion.
- Received the National GFOA (Government Finance Officers Association) Certificate of Excellence in Financial Reporting.
- Oversaw and maintained the financial tracking on the Wentworth Hall, University Station, and Hanlon School projects.
- Proposed a budget for FY2024 with a 6.7% increase, while maintaining current staffing levels

The **Board of Assessors** provides for the distribution of the tax burden on residents and businesses for each fiscal year by setting fair and equitable tax rates and fairly assessing each resident and business of all taxes. For this past year the Board has:

- Adopted new software for personal property and RMV Atlas business portal
- Prepared annual tax recapitulation forms for the Department of Revenue, real estate bills, personal property abatements, etc.
- Maintained records of property values for the Town
- Proposed a budget for FY2024 with a 2.3% increase while maintaining current staffing levels.

The **Council on Aging** identifies and serves the diverse needs of all Westwood residents over the age of 60, as well as disabled adults. Its programs are designed and implemented to address the health, nutrition, safety, and security of participants. This past year the Council on Aging has:

- Served over 3,000 residents every month (out of over 4500 eligible residents in Town)
- Added a part time van drive to address Town needs
- Proposed a budget for FY2024 with a 10.0% increase, taking advantage of increased Ch.70 funding to add additional transportation funding.

The **Finance and Warrant Commission** is tasked by the Town Charter to objectively study the financial and other affairs of the Town and to advise all Town officers as to the proposed expenditures and recommendations for appropriations, and other matters to be brought before Town Meeting.

This past year the Finance and Warrant Commission has:

- Reviewed department budgets focusing on controllable expenses and savings without reducing the level of services provided
- Provided clear, concise information to town residents at the Annual Town Meeting.
- Worked closely and effectively with Town Administrator, Town Counsel, Town Planner, Direct of Finance, and Superintendent of schools to best service the residents of the town.
- Proposed a flat budget for FY2024 while maintaining current staffing levels

The **Westwood Housing Authority & Westwood Affordable Housing Associates, Inc. (WAHA)** meets the requirements of Mass. Executive Order 215 for Towns to provide affordable

housing units and to participate in and promote the provision of safe, sanitary, and suitable living accommodations for low-income persons within Massachusetts. This past year the Housing Authority has:

- Managed and maintained 14 units of affordable housing
- Partnered with the Town to ensure that those units were renovated to meet safety and building code standards
- Proposed a budget for FY2024 with a 3.5% increase, while maintaining current staffing levels.

The **Human Services** department was created this past year and will oversee the Council on Aging, Veterans Services, the Libraries, Youth and Family Services, and the Recreation Department. Its mission statement is still in development. In future years the budgets for those offices will be consolidated into the Human Services budget.

The **Information Technology** office maximizes existing IT resources and provides direction and guidance to Town offices implementing new technology. This past year the IT office has:

- Enhanced security protocols
- Increased communication platforms for police
- Implemented detection and response tools
- Proposed a budget for FY2024 with a 3.3% increase, while maintaining current staffing levels.

The **Library** department oversees the Town's two libraries, providing easy-to-access resources, services and experiences that invite people of all ages, cultures, and interests to connect, explore, relax, problem-solve, and thrive. This past year the Library Department has:

- Conducted the Summer reading program with more than 1200 participants
- Made homebound delivery available for residents who are homebound due to illness or injury
- Conducted 75 programs with 684 attendees
- Created a "living library" with seeds, books plants and programming instruction
- Hosted many book groups where friends from across town meet, discuss, and socialize
- Proposed a budget for FY2024 with a 5.2% increase, while maintaining current staffing levels.

The Town uses **Outside Professional Services** to ensure that the Town's government is appropriately augmented with specialized technical capacities and/or resources on an as needed basis. This past year the Town used Outside Professional Services to:

- Conducted studies and report back to town officials on problems identified by residents
- Provided legal, planning and engineering consultation to the Select Board in the review of development plans
- The proposed FY24 budget reflects additional anticipated services using increased Ch.70 funding

The **Personnel Board/HR** maintains fair and equitable personnel policies and establishes a personnel administration system based on merit principles to ensure a uniform, fair, and efficient application of Personnel Policies. The addition of a full-time position to this office results in the high increase of its proposed FY24 budget over FY23. This past year the Personnel Board has:

- Posted and filled over 40 permanent and seasonal positions reviewing over 1,000 resumes. Vacancies created mainly by resignations, retirements, and promotions.
- Reviewed all current job descriptions, and created a total of 8 new positions based on improved organization structure.

- Proposed a budget for FY2024 with a 25.5% increase, which includes 1 additional FTE.

The **Recreation Department** provides a broad variety of safe, exciting, fun, and high quality programs, activities, and events to Westwood residents (and non-residents as capacity permits) of all ages, interests, and abilities. The inclusion of an ABA Behavioral Specialist in FY24 accounts for the increase in the operating budget but will assist and expand the programs to be more inclusive and accommodating to those that require additional services. This past year the Recreation Department has:

- Conducted its program in a financially self-sustaining manner.
- Continues to operate annual town wide events such as Westwood Day, and New Year's Eve Firework. Now expanding to offer Pickle Ball and a Women's basketball league.
- Proposed a budget for FY2024 with a 12.6% increase, the result of adding the ABA Behavior Specialist.

The **Select Board** provides for the health, welfare, and safety of the Westwood community and to establishes policies to ensure that all municipal resources are used wisely, efficiently, and to the maximum benefit of the community. This past year the Select Board has:

- Improved communications and transparency by introducing a new community newsletter "The Westwood Word".
- Adopted energy initiatives, including charging stations for electric vehicles at the Westwood Police Station and Wentworth Hall
- Obtained \$356K in grants to construct a sidewalk from Booth drive to Canton Street
- Proposed a budget for FY2024 with a 1% increase, while maintaining current staffing levels.

The **Tax Collector** oversees the timely and efficient the billing and collection of all outstanding receivables, and to pursues all delinquent accounts to maximize Town receipts and provide necessary funds to operate Town government. This past year the Tax Collector has:

- Collected 99.4% of real estate taxes in a timely manner, reflecting over \$81M
- Expanded the use of online payment options for real estate tax payments
- Enhanced use of invoicing software for sewer usage and excise tax payments
- Proposed a budget for FY2024 with a 0.5% increase, while maintaining current staffing levels.

The **Town Clerk** provides information to the Town regarding the services available to the community. The Town Clerk is also charged with ensuring the integrity of all elections conducted in the Town so they are open, fair, and the results timely reported. The office welcomes inquiries from residents seeking assistance in relation to services provided by the Town of Westwood. This past year the **Town Clerk** has:

- Conducted the Annual Town Election, State Primary Election, and State Election.
- Centralized voting polls to the High School while dramatically improving efficiency and reducing costs.
- Continues to Serve as the Town's Notary Public, Commissioner to qualify public oaths, Justice of the Peace, and town liaison to Westwood Community Chest, Westwood Rotary Club, and various other civic organizations.
- Proposed a budget for FY2024 with a 0.9% *decrease*, while maintaining current staffing levels.

The **Town Counsel** meets regularly with town officials to provide advice on legal matters, represent, and settle legal matters; prepares warrant articles; attends town board and commission meetings; and provide assistance to town petitioners on town meeting articles.

- Proposed budget for FY2024 with a 1.5% increase

The **Treasurer** maintains the highest level of integrity while providing responsible financial management of all monies placed in the custodial care of the Town Treasurer's Office. This past year the Treasurer has:

- Monitored proper money management resulting in a yield above the average interest rate.
- Maintained the Town's AAA bond rating
- Obtain a grant of \$375,000 for the sewer rehabilitation project.
- Proposed a budget for FY2024 with a 4.4% increase, while maintaining current staffing levels

The **Veterans Services Agent** manages and participates in the administration of various benefits available to eligible veterans and their dependents from the Massachusetts Department of Veteran Services and the U.S. Veterans Administration. The Veterans' Service Agent provides assistance to veterans in assessing benefits, identifying federal, state, and local programs, providing referrals for employment and training, housing, and medical care.

The Department of Veterans Services performs those functions assigned to it by Chapter 115 of the General Laws of Commonwealth. This past year the Veterans Services Agent has:

- In 2022 joined the West Suburban Veterans Services District
- Proposed a budget for FY2024 with a 7.9% increase, while maintaining current staffing levels.

The **Youth and Family Services** supports the healthy social and emotional development of residents by providing a variety of educational and social programs, and counseling and supportive services for children ages 4 to 17 and their parents or guardians. This past year Youth and Family Services has:

- Provided over 1,358 hours of clinical and consultation services to residents.
- Implemented 5 mentoring programs utilizing high school students to make a difference in their community. The programs are Body Safety, Bullying Prevention, Friends Network, Teen Scene, and Westwood Writes.
- The 23rd Annual Holiday Giving Program and reached out to 46 families with a total of 97 children.
- Proposed a budget for FY2024 with a 20.2% *decrease*, this decrease is a result of restructuring and hiring of new less tenured staff.

Conclusion

The FY24 budgets for the Town's Administrative offices have been prepared in accordance with the Town's financial policies. The Subcommittee wishes to thank the Town Administrator and the Finance Director for their help in providing the FinCom's Municipal Administration Subcommittee with access to these important Town offices.

EDUCATION SUBCOMMITTEE

Overview

For the fiscal year ending in 2024 (FY24) the Westwood School Department proposes a budget that represents an increase of 5.8% over the approved FY23 budget. Within the total \$54,743,565 proposed operating budget for the schools, \$46,497,322 represents the budget for school personnel, \$2,625,520 for Westwood's Special Education, \$1,287,180 for Utilities, \$4,864,337 for Facilities, and \$3,469,206 for all other non-salary items.

During the budget development process, the school department carefully assesses student needs and uses this lens to build a budget to best support student learning. Last year, when presenting the proposed FY'23 budget, they noted that the challenges of the pandemic and addressing its impact had persisted. They felt that a combination of increased specialist staffing and the restructuring of schedules at the secondary level during the 2021-2022 school year had positioned the schools well to provide academic intervention and support students with learning gaps.

This budget continues to prioritize student support services by maintaining all counseling and special education positions. Where cuts in instructional staff have had to be made, they have done so strategically to mitigate impact on student learning and to ensure that we continue to make progress on our strategic priorities and commitment to educational equity. Finally, in developing this budget, the District has looked carefully at how to apply grants, offsets, and reserves to address FY24 needs without creating a structural deficit in the budget that sets up problems for FY25 and beyond.

For FY24, the school department has been faced with a number of challenges, including significantly increased costs in transportation, rising utility costs, unanticipated special education tuitions, and staff contract increases.

Transportation

The school district is currently in the first year of a three-year service contract with our transportation company. While in a typical year we might expect costs to increase by around 3%, in the current inflationary environment, our yellow bus contract increased 7% in FY'23 and will increase by nearly 8% in FY'24. Our transportation contract for special education vans increased by 10% in FY'23. We have reached a tentative agreement with our transportation provider that is based on a 4% increase in FY'24. While there are provisions negotiated into our transportation contracts that provide some relief if fuel costs come down significantly, in general, this fixed cost increase is a significant driver in the FY'24 budget.

Utilities

Similar to residents, the District's utility bills have risen significantly. Since fuel rates were volatile in winter 2022, we did not increase the budget for fuel for FY23. Therefore, we are

currently experiencing a 30% increase in the cost to heat our buildings over the base budget from FY22. The FY24 budget contemplates how to sustain this increased cost.

Special Education

Westwood has strongly valued educating students to the fullest extent possible in our community. Last summer, the District received multiple students into the WPS with IEPs requiring out-of-district placements. These unanticipated tuition and transportation expenses have to be budgeted for going forward. In addition, the state's Operational Services Division, which sets tuition rates for private special education schools (i.e. out-of-district placements) has instructed districts that they should budget for a 14% increase in tuition costs next year. To provide context, over the last 20 years, this increase has never been more than 2-3% per year. An increase of that magnitude represents an additional expense of approximately \$300K for Westwood in FY24.

The development of the FY24 budget has been complicated, involving multiple iterations throughout January and February to in an effort to balance the budget at a 4.5% increase based on forecasted Chapter 70 (state aid to schools) funds that aligned with what Westwood has received from the state historically. On February 16th, Governor Healey released her proposed FY24 state budget. Her budget proposal includes increased funding for K-12 schools, reflecting the state's commitment to fund the 2019 Student Opportunity Act. At that time, we learned that Westwood's estimated allocation for FY24 Chapter 70 funds was *significantly* higher than we anticipated. In discussions with town leadership, the school department received an additional \$641,508 in Chapter 70 state aid, which enabled them to both compensate teachers and maintain high quality services. This allowed for a FY24 proposed budget with a 5.8% increase over FY23.

Conclusion

The Finance and Warrant Commission's Sub-committee on Education recommends support of the School Department's FY24 Operating and Capital Budgets. This budget, proposed by School Administration and advanced by the School Committee, allows Westwood to meet its contractual obligations, address current needs, and move forward the priorities of the School Department.

CAPITAL AND LONG RANGE PLANNING SUBCOMMITTEE

Capital and Long Range Planning Subcommittee Objectives

For the year ending with the 2023 Spring Town Meeting the Chair of the Finance Commission elected to reorganize the Commission’s Subcommittees and their objectives. The Capital and Long Range Planning Subcommittee focused on the proposed capital projects to be presented to Town Meeting while the other subcommittee’s focused on the operating budget for the next fiscal year. And, since the Town ByLaws permit appointments to only one committee or board, members of the Finance Commission are not permitted to simultaneously serve on the Town’s Long Range Planning Task Force. Therefore, the Capital and Long Range Planning Subcommittee independently engaged Town Administrators in a discussion about how the Town’s long range planning will fit within the Town’s priorities solely for the purpose of getting a sense of what projects might be presented at future Town Meetings.

The Town’s Financial Management Policies and Objectives (most recently revised and adopted in October 2022) contain two policies that directly relate to capital projects proposed at Town Meeting. The Capital Planning Policy provides that the Town must adequately maintain and update its capital assets. This protects the Town’s investments and minimizes maintenance and replacement costs. The Town strives to maintain an annual expenditure capital management and replacement and this year’s capital proposals are in line with that policy. The Capital Improvements Stabilization Fund, established in 2005 as a “Special Purpose” fund, provides a source of funding for long-term maintenance, replacement of the Town’s physical assets (primarily buildings and equipment), and to serve as a funding source for new buildings and equipment. Funds appropriated to this fund by Town Meeting can be carried over from year to year until spent, but cannot be used for purposes other than those for which the account was established, except by Town Meeting vote.

Specific proposals for FY 2024

The Town’s proposed Capital projects are typically presented at Town Meeting in a number of capital warrant articles following the operating budget article. Capital articles present proposed projects that have a common funding source even though they may meet the needs of a variety of Town divisions. One focus of the Capital and Long Range Planning Subcommittee is to identify any particular proposed capital project that the Select Board might want to consider presenting in a separate warrant article so as not to jeopardize passage of a capital article and all the other proposed projects contained in that article. This year the Town has proposed 8 capital articles that are summarized in the table below:

<u>Article</u>	<u>Amount</u>	<u>Funding Source</u>
Base Municipal Capital Budget	\$1,355,000	Free Cash
Base School Capital Budget	\$1,017,000	Free Cash
Sewer Capital Budget	\$1,260,000	Sewer Retained Earnings
Sewer Borrowing Projects	\$500,000	MWRA Loan
Other Capital Improvements	\$445,000	Ambulance Receipts
Additional Capital Projects	\$1,100,000	Meals/Hotel Tax Revenue
Fire Dept. - Ladder Truck Replacement	\$1,850,000	Borrowing
DPW – Cemetery Expansion	\$1,500,000	<u>Borrowing</u>

Of the 17 projects proposed in the Base Municipal Capital article, the Capital and Long Range Planning Subcommittee did not recommend separating out any particular project into a separate warrant article. The Subcommittee is mindful of the efficiency gained by having Town Meeting vote on just one article containing multiple projects with a common funding source instead of multiple articles. The Subcommittee is concerned, as is the Town, at the apparent lack of durability and longevity in some of the

items the Town has purchased over the years which now require replacement earlier than expected, such as the flooring for the relatively new Police Station building. The Subcommittee felt, however, that the amount proposed was reasonable and the Town is looking into a more durable material for the replacement floor.

Similarly, the 7 projects listed in the Base School Capital article do not contain any that warrant separating out into its own article. This year the School Department has reduced its proposed capital budget by about 33% from its original proposal to address the tight budget year we face. One of the items in the Base School Capital budget is for repairs and replacement of building roofing. The School Department is authorized to carry over from year to year funds within the School budget for roofing work so the amount can accumulate until a project is approved by the School Committee. This year the School Department engaged a study of the roofs for the Thurston Middle School, the Martha Jones School, and the Downey school to identify specific areas where the roof might need maintenance. Upon completion of that study, the Schools will use the funds in the roofing account to accomplish those repairs.

The Subcommittee looked carefully at the 4 proposed projects listed in the Additional Capital Article funded by the Meals/Hotel Tax and the 2 projects proposed that will be funded by borrowing. The “Buildings – Library Projects” item contains funding for some basic maintenance of the main library building as well as some one-time improvement projects. The Town proposed this project, using Meals/Hotel Tax Revenue, instead of including the library maintenance work in the Base Municipal Capital Budget, funded with free cash, because of the commonality of the work in the library along with the library’s needed one-time projects. The “School Network upgrade” is also another item for which the School Department will hold the funds until the entire School Department, including the new elementary school, can be upgraded at once. The “School –WHS Auditorium” project is a general upgrade to audio and visual equipment that needs replacing with new equipment since the original, 20-year old equipment, can longer be repaired due to technology changes and improvements. Ideally, the Subcommittee would like to see each one of these projects stand alone in a separate warrant article since they are sufficiently different from the general DPW equipment replacement project. The Select Board has, however, elected to keep these projects combined in a single warrant article.

Lastly, the Subcommittee reviewed the two proposed capital projects to be funded by additional borrowing. These projects were initially proposed in a single article. The Select Board, after a recommendation from Bond Counsel, separated these two borrowing projects into separate warrant articles. The Subcommittee agrees that these two projects should appear in separate articles since, in this tight budget year, the Town ought to be able to separately decide whether it wants to incur additional debt for those projects. The Subcommittee notes that the Fire Chief advises that the lead time for a new ladder truck is presently about 2 years, meaning that a Town Meeting approval this year would mean that a new truck would not be available for the Town to use until 2026. Thus, we have 8 capital articles for this Town Meeting.

Conclusion

The FY24 capital budgets have been prepared in accordance with the Town’s financial policies. The Subcommittee wishes to thank the Town Administrator and the Finance Director for their help in organizing a first of its kind meeting with the Subcommittee, the Fire Chief, DPW head, Police Chief, and the School Department to discuss capital budgeting in general and the specific proposals for FY 2024. Those highly engaged and organized department leaders were very helpful to our understanding of their respective budget requests.

COMMUNITY AND ECONOMIC DEVELOPMENT SUBCOMMITTEE

Overview

The Community and Economic Development Department (DCED) is directly responsible for the management, administration, and coordination of all land use related matters along with the oversight of the department's individual divisions. The DCED is comprised of the Building, Planning, Conservation, Zoning & Licensing, Housing, Health, Economic Development and Historic Preservations divisions. The department also supports the functions of the Planning, ZBA, Conservation Commission, Board of Health, Housing Partnership, Fair Housing Committee, Historic Commission, Alcohol Review Committee, and Land Use Committee.

FY 24 Proposed Budget

DCED has proposed an FY2024 budget of \$1,354,965, which reflects an increase of 2.7% vs FY2023. The DCED proposed budget for F24 consists of \$75,500 in expenses (6% of total) and \$1,279,465 (94% of total) in Salaries. The proposed budget reflects a change of \$36,161 vs FY2023. This variance is comprised of an increase in salaries of \$42,577 an increase in expenses of \$7,000 and a decrease in Outside Health Agencies of \$13,416. The increase in expenses is attributable to the cost of professional services in the Building Division for their Weights & Measures responsibility, which is contracted with the State of Massachusetts. The state increased its fee from \$3,250 to \$12,500. The town signed a one-year contract at the new rate and is actively seeking a more cost-effective option going forward. This increase in expense was partially offset by reductions in other division expenses.

Conclusion

The Finance and Warrant Commission Community and Economic Development Subcommittee met with Director, Nora Loughnane, and the DCED division heads to review the department's functional areas and to ask questions about the FY2024 budget proposal. It is the view of this subcommittee that the proposed DCED FY2024 budget is in line with Town financial policy and reflective of a modest and appropriate increase that is almost entirely attributable to increases in salary expense at a rate that is consistent with other departments in town. The increase in expenses is minimal and outside of the immediate control of the department.



What happens at Town Meeting?

A Message from the Town Moderator...

Our Town Meeting is conducted in accordance with Town Bylaws (ch.138), Massachusetts General Law, and Town Meeting Time. Some matters of procedure are summarized below.

General Information

- The Moderator presides at the meeting and is responsible for ruling on procedural matters, overseeing orderly debate, and preserving decorum.
- Registered voters are entitled to attend, address the meeting, and vote. Guests may attend the meeting but can address the meeting only with the approval of the Moderator.
- Warrant articles are presented in numerical order. A motion to take an article out of order requires a 2/3 vote of those present and voting.
- The May 1, 2023 Annual Town Meeting will be held in the Auditorium at Westwood High School, 200 Nahatan Street. Check-In-5:30 p.m., Recognitions and Swearing-6:00 p.m. Meeting begins -6:30 p.m.
- One hundred and seventy-five (175) registered voters constitute a quorum, however as per Chapter 2 of The Acts of 2023, signed by the Governor, on March 29, 2023 titled "*An Act Making Appropriations for the Fiscal Year 2023 To Provide for Supplementing Certain Existing Appropriations and for certain other Activities and Projects,*" the Select Board, in consultation with the Moderator, will take this matter up at their April 26th meeting. They may lower the quorum to not less than 10% of the existing quorum level; historically they have not gone below 25% or 45 voters.

Motions, Motions to Amend, and Votes Required

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

Motions for Indefinite Postponement and Motions to Reconsider

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

Rules of Debate and Vote Counting

- A voter desiring to speak should rise, await recognition by the Moderator, identify themselves when recognized and stand while speaking.
- Debate will focus on the motion being discussed.
- The Moderator determines whether votes will be taken by Electronic or voice vote. If votes are taken by voice vote the Moderator determines whether the motion carried or was lost. If the Moderator cannot decide by the sound of voices, or if the announcement by the Moderator that the voice vote is doubted by seven (7) or more voters raising their hands for that purpose, the Moderator shall without debate, determine the vote by ordering an electronic, standing, secret ballot vote.

2023 WARRANT AND FINCOM RECOMMENDATIONS FOR ANNUAL TOWN MEETING:

ARTICLE 1 - FY23 Budget Adjustments by Transfer

To see if the Town will vote to appropriate by transfer from available funds the sum of (\$0) to supplement the following fiscal year 2023 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount

**No Budget 1 Transfers
(Select Board)**

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

This article normally makes adjustments in various budgets that may have increases in expenditures and therefore require a supplemental budget. The funds are generally transferred from available funds or budgets that have a projected surplus. For FY23 no transfers are needed.

ARTICLE 2 - FY23 Budget Adjustments by Appropriation

To see if the Town will vote to appropriate by transfer from available funds the sum of Five Hundred and Ninety-Eight Thousand Dollars (\$598,000) to supplement the following fiscal year 2023 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Free Cash	\$393,000	Council on Aging Salary Budget	\$25,000
		Fire Department Salary	\$93,000
		Police Department Salary	\$75,000
		Schools Special Education Reserve	\$100,000
		Schools McKinney-Vento Transportation	\$100,000
Ambulance Receipts	\$120,000	Ambulance Services/Equipment	\$120,000
Overlay Surplus	\$85,000	Assessing Revaluation Services	\$85,000
Total	\$598,000	Total	\$598,000

(Select Board)

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

This article also makes transfers from available funds to various budgets which require supplemental funds.

ARTICLE 3 - FY24 Operating Budgets (Appendix "D")

To see what sum(s) of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2023, through June 30, 2024, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2023 Annual Town Meeting, or take any other action thereon.

(Select Board)

The Finance and Warrant Commission, by a unanimous vote of those present in favor, recommends that the Town vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and the Public School system for the fiscal year July 1, 2023 through June 30, 2024, as set forth in Appendix D of this report.

TOWN BUDGET

Appendix D – Page 64

This article, traditionally, known as the Omnibus Article, compiles the Town budgets and groups them into related areas for presentation. The public safety, municipal, school, and economic development operating budgets have been extensively reviewed by the Finance and Warrant Commission subcommittees, and their reports are on pages 8 through 19 respectively.

During the Moderator’s reading of Appendix D, voters wishing to question a particular budget may do so. Discussion may then take place. The Omnibus Budget Article also contains four additional appendices, which are the salary schedules supporting the budget.

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

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

Appendix C – The classification and compensation plan for Elected Officials, as recommended by the Finance and Warrant Commission.

Appendix D – As noted, the operating budget for all Town departments as recommended by the Finance and Warrant Commission. This is the Town’s legal operating budget document.

ARTICLE 4 - Appropriation (\$1,355,500) Municipal Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Fifty-Five Thousand and Five Hundred Dollars (\$1,355,500) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
One Ton Pickup Truck with Plow (Truck 3)	DPW	\$80,000	Free Cash
Bucket Truck (Truck 33)	DPW	\$225,000	Free Cash
One Ton Dump Truck with Plow (Truck 17)	DPW	\$80,000	Free Cash
Replacement of Command Staff Vehicles	Fire	\$72,500	Free Cash
Turnout Gear Purchase and Replacement	Fire	\$10,000	Free Cash
Radio Upgrade and Replacement	Fire	\$28,000	Free Cash
Training Equipment and Props	Fire	\$15,000	Free Cash
End User Technology	Information Technology	\$75,000	Free Cash
Library Technology	Library	\$45,000	Free Cash
Media Suite	Library	\$50,000	Free Cash
Police Vehicles	Police	\$275,000	Free Cash
Safety Equipment	Police	\$65,000	Free Cash
Radio Telecom Infrastructure	Police	\$85,000	Free Cash
Facility Maintenance	Buildings	\$135,000	Free Cash

Energy Efficiency	Buildings	\$50,000	Free Cash
Municipal Parking Lots	Buildings	\$30,000	Free Cash
Police Station Flooring	Buildings	\$35,000	Free Cash
	Total	\$1,355,500	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Select Board)

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

The Capital and Long Range Subcommittee of the Finance and Warrant Commission reviewed these 17 projects with the heads of the respective departments and found that each is necessary and supported. The FinCom is concerned, as is the Town, at the apparent lack of durability and longevity in some of the items the Town has purchased over the years which now require replacement earlier than expected, such as the flooring for the relatively new Police Station building. The Subcommittee felt, however, that the amount proposed was reasonable and the Town is looking into a more durable material for the replacement floor.

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

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

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	Schools	\$120,000	Free Cash
HVAC and Controls	Schools	\$132,000	Free Cash
Vehicles	Schools	\$125,000	Free Cash
Building Improvements	Schools	\$400,000	Free Cash
Roofing	Schools	\$100,000	Free Cash
Furniture, Fixtures, and Equipment	Schools	\$80,000	Free Cash
Copiers/Duplicators	Schools	\$60,000	Free Cash
	Total	\$1,017,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Select Board)

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

The Capital and Long Range Subcommittee and Education Committee of the Finance and Warrant Commission reviewed these 7 projects with the heads of the respective departments and found that each is necessary and supported

ARTICLE 6 - Appropriation (\$1,260,000) Sewer Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Two Hundred and Sixty Thousand Dollars (\$1,260,000) for the purchase, lease, or lease/purchase of the following capital equipment, projects, and/or improvements.

Equipment/Project	Requesting Department	Cost	Funding Source
Stormwater MS-4 Requirement	Sewer	\$75,000	Sewer Retained Earnings
Pump Station Upgrade	Sewer	\$500,000	Sewer Retained Earnings
One Ton Truck (Truck 28)	Sewer	\$95,000	Sewer Retained Earnings
Sewer Vac Truck Replacement	Sewer	\$590,000	Sewer Retained Earnings
	Total	\$1,260,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Select Board)

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

The Capital and Long-Range Subcommittee of the Finance and Warrant Commission reviewed these 4 projects with the head of the Department of Public Works and found that each is necessary and supported.

ARTICLE 7 - Appropriation (\$500,000) Sewer Capital Borrowing

To see if the Town will vote to appropriate a sum of money 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; to determine whether this appropriation shall be raised by borrowing, including the borrowing of all or any portion of this amount through the Massachusetts Water Resources Authority's Infiltration and Inflow Local Assistance Program, transfer from available funds or otherwise provided, or to take any other action relative thereto.

MOTION:

That the Town appropriates \$500,000 to pay costs of engineering and undertaking infiltration and inflow improvements to the Town's wastewater collection system and for the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor. All or any portion of this amount may be borrowed through the Massachusetts Water Resources Authority's Infiltration and Inflow Local Assistance Program, and the amount authorized to be borrowed by

this vote shall be reduced to the extent of any grants received by the Town from the Massachusetts Water Resources Authority on account of this project.

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

(Select Board)

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

The Capital and Long-Range Subcommittee of the Finance and Warrant Commission reviewed this project and found it necessary and supported.

ARTICLE 8 - Appropriation (\$445,000) Additional Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred and Forty-Five Thousand Dollars (\$445,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Replace Ambulance (A1) (rotating cycle)	Fire	\$400,000	Ambulance Receipts
Rescue Upgrade and Replacement	Fire	\$45,000	Ambulance Receipts
	Total	\$445,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Select Board)

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

The Capital and Long Range Planning Subcommittee of the Finance and Warrant Commission reviewed these projects with the Fire Department and found that each is necessary and supported. These items will be paid for with ambulance receipts. Town Administration clarified at the Finance and Warrant Commission’s final public hearing that ambulance replacement – and not (as previously suggested) the fire ladder replacement identified in Budget Article 12 – has been moved up by one year.

ARTICLE 9 - Appropriation (\$1,100,000) Additional Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million and One Hundred Thousand Dollars (\$1,100,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
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Backhoe/Loader (JCB 1)	DPW	\$175,000	Meals/Hotels Tax Revenue
Library Projects	Buildings	\$125,000	Meals/Hotels Tax Revenue
Network Upgrade	School	\$400,000	Meals/Hotels Tax Revenue
WHS Auditorium	School	\$400,000	Meals/Hotels Tax Revenue
	Total	\$1,100,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Select Board)

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

The Capital and Long Range Planning Subcommittee of the Finance and Warrant Commission reviewed these projects with the heads of the respective requesting departments and found that each is necessary and supported.

The “Library Projects” line item contains funding for both basic maintenance of the main library building and some one-time improvement projects. Because of commonalities between the ongoing maintenance work and the needed one-time improvement projects, the Town has proposed funding both the maintenance work and one-time improvements from the Meals/Hotels Revenue Tax, as opposed to funding the basic maintenance work separately from the Base Municipal Capital Budget.

The School Department’s network upgrade has been timed to coincide with the inauguration of the Pine Hill (Hanlon-Deerfield) School, enabling the entire School Department, including the new elementary school, to be upgraded all at once.

ARTICLE 10 – Appropriation (\$125,000) Stabilization Fund – FY24

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

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

(Select Board)

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

Westwood has an established policy to increase its Stabilization reserve, the Town’s primary savings account. This policy is an important item in the bond rating reviews, which consider the Town’s fiscal position when borrowing funds. Westwood has been successful in maintaining an annual appropriation into this account to keep the Town on track with its financial policies.

ARTICLE 11 - Appropriation (\$1,540,000) OPEB Liability Trust Fund – FY24

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Five Hundred and Forty Thousand Dollars (\$1,540,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20 or take any other action thereon.

Purpose	Amount	Funding Source
OPEB Liability Trust Fund	\$1,540,000	Taxation

(Select Board)

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

As part of their compensation, Westwood town employees accrue benefits that they will not receive until after they retire, such as a pension, but also Other Post-Employment Benefits (OPEB), such as health care insurance. Since Westwood pays a portion of the health care insurance premium for town employees during their retirement, the cost of that expense projected into the future amounts to the Town’s OPEB liability.

The Town must report that future liability in its accounting statements to the State and potential lenders to account for funds to cover benefits presently earned by employees but not paid out until the future. The total amount of that liability can build to a significant amount, most of which is not currently funded in the OPEB Trust Fund. The latest estimate of the Town’s OPEB “unfunded” liability was \$19.8 million as of June 30, 2021.

As of December 31, 2022, Westwood’s OPEB Liability Trust Fund was valued at \$17.9 million. This year’s funding level is \$1,540,000, an increase of \$25,000 over last year, which is consistent with actuarial recommendations and the Town’s financial policies. That Westwood continues to follow a proactive approach to fully funding our OPEB liability is one reason we are able to borrow funds on very favorable terms, saving hundreds of thousands of dollars in debt service payments. The Finance & Warrant Commission commends the Town for this approach to funding our OPEB liability.

ARTICLE 12 - Appropriation (\$1,850,000) – Fire Ladder Truck Borrowing

To see if the Town will vote to appropriate a sum of money to pay costs of purchasing and equipping a new ladder truck as a replacement for the Fire Department’s Ladder 1, including the payment of all costs incidental and related thereto; to determine whether this appropriation shall be raised by borrowing, transfer from available funds or otherwise provided, or to take any other action relative thereto.

Equipment/Project	Amount	Funding Source
Fire Ladder Truck	\$1,850,000	Borrowing

MOTION:

That the Town appropriates \$1,850,000 to pay costs of purchasing and equipping a new ladder truck as a replacement for the Fire Department’s Ladder 1, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor.

(Select Board)

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

The current ladder firetruck is near the end of its usefulness, life expectancy, which it will reach in fiscal year 2025. There is an estimated 700 day lag time from the date of order to the date of delivery, so the FinCom determined it best to order the truck now so as not to risk a gap in coverage or experience equipment shortages. The actual bond will be issued closer to the time of delivery.

ARTICLE 13 - Appropriation (\$1,500,000) - Cemetery Expansion Construction Borrowing

To see if the Town will vote to appropriate a sum of money to pay all costs associated with expanding the Town’s cemetery, including the payment of all costs incidental and related thereto; to determine whether this appropriation shall be raised by borrowing, transfer from available funds or otherwise provided, or to take any other action relative thereto.

Equipment/Project	Amount	Funding Source
Cemetery Expansion Construction	\$1,500,000	Borrowing

MOTION:

That the Town appropriates \$1,500,000 to pay all costs associated with expanding the Town’s cemetery, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor.

(Select Board)

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

The design plan was funded in 2022. Approximately 500 additional lots will be created. This debt is expected to be paid by receipts from cemetery sales.

ARTICLE 14 - Disposition of Town-Owned Property - 47 Willard Circle

To see if the Town will vote to transfer from care, custody, and control of the Select Board a certain parcel of land, known as 47 Willard Circle containing 0.17 acreage of land with structures thereon recorded at the Norfolk Registry of Deeds November 7, 2014, in Plan Book 32680 at Page 287, for the purpose of sale in accordance with the Town Charter and Bylaws and State Procurement statute MGL Chapter 30B all pursuant to Chapter 40 of the Massachusetts General Laws, or take any other action relative thereto.

(Select Board)

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

Town currently owns the single-family house located at 47 Willard Circle as a result of enforcing a tax lien on the property. The property lies in a single-family residence zone but is in need of repairs. The Select Board, on advice from Town Counsel, elected to proceed with the sale of the property using the State procurement process rather than a sale at auction. Town Counsel advised the FinCom that a sale through the procurement process would enable the Town to better control the qualifications of those interested in purchasing the property and better control to whom the property is ultimately sold. The proceeds from the sale will be available to the Town during the next fiscal year’s budget cycle.

ARTICLE 15 – Home Rule Petition – An Act Creating the Appointed Positions of Town Treasurer and Tax Collector

To see if the Town will vote to change the elected positions of treasurer and tax collector to appointed positions, and, in connection therewith, to authorize the Select Board to file with the General Court a home rule petition in the form set forth below; provided, however, that the General Court may make changes of form only to such bill without the prior approval of the Select Board, and, further, to authorize the Select Board to approve such amendments as are within the public purpose of the petition, or take any other action thereon.

AN ACT CREATING THE APPOINTED POSITIONS OF TOWN TREASURER AND TAX COLLECTOR IN THE TOWN OF WESTWOOD:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, there shall be in the Town of Westwood the appointed offices of town treasurer and tax collector, which offices may, but need not, be held by the same person, and which shall be appointed pursuant to the provisions of the charter of the town of Westwood on file with the archivist of the commonwealth in accord with section 12 of chapter 43B of the general laws.

SECTION 2. Said charter of the town of Westwood is hereby amended by deleting the text and title of section 7 of chapter 4 and inserting in place thereof, the following: 4-7 Moderator. 4-7-1. A moderator shall be elected for a term of 1 year, and may receive such compensation as may be appropriated by the town meeting.

SECTION 3. Subsection 1 of section 1 of chapter 8 of said town charter shall be amended by deleting the second sentence and inserting in place thereof the following sentence:- The department shall include the offices and functions of the town accountant, town treasurer, tax collector and board of assessors; provided, however, that although the office of the board of assessors shall be part of the department of municipal finance, such office shall continue to exercise its respective duties and responsibilities under the General Laws, except as otherwise provided in this charter.

SECTION 4. Following the effective date of this act, the town administrator may appoint a qualified person or persons to said office(s), which person or persons need not be residents of the town of Westwood, and, upon the effective date of such appointment(s), the terms of any elected or appointed incumbents shall be terminated and the elected positions abolished.

SECTION 5. This act shall take effect upon its passage.

(Select Board)

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

This article comes before Town Meeting following a recommendation of the Charter Review Committee. Adoption of this article would initiate a Home Rule petition to the State legislature to allow Westwood to amend its Town Charter to make the positions of Town Collector and Town Treasurer appointed positions. The Westwood Town Charter requires that the Select Board appoint a committee to review the Town Charter at least once every 10 years. Westwood has benefited greatly by having both the Town Treasurer and Town Collector positions occupied by committed and qualified persons serving in both roles for a number of years. Previous Charter Review Committees have considered moving these positions from elected to appointed status but did not recommend such a change because of the tenure of the residents performing those roles. The Charter Review Committee has recommended this change now, and the Select Board has agreed, because the position of Town Treasurer has recently become vacant, and the position of Town Collector was recent filled only for a one-year term.

The benefit to the Town in making the positions of Town Treasurer and Town Collector appointed rather than elected lies in allowing the Town more control over the qualifications of the persons serving in these important roles. Westwood has historically had dedicated and qualified elected officials serving in these two roles, which are primarily operational in nature and have few (if any) policy-setting responsibilities. However, because these roles involve handling of the town's accounts and financial information, they require significant discretion and integrity. The Town would face some financial risk if the persons serving in these roles were not able to be 'bonded,' or acted as inappropriate stewards of the Town's finances, which cannot be guaranteed with an elected position. That risk extends to the Town's ability to borrow funds at favorable interest rates. The Town's present ability to borrow at the highest bond rating saves the Town significantly in debt service costs. At the FinCom's public hearing on this article the Town Administrator noted that, now in the 21st century, the vast majority of Towns in the Commonwealth have an appointed Town Treasurer and Town Collector, some with one person serving in both roles.

While members of the FinCom supported the underlying merits of moving from elected to appointed Treasurer and Tax Collector, many members were concerned about recommending approval of this Article due to lack of a specific plan and information about the future costs to the Town. Currently, the Town Treasurer and Town Collector each receive a stipend of \$4,000. If each were an appointed position the operating budget of the Finance Department could grow significantly. The Town Administrator offered two scenarios, one in which the present Assistant Treasurer and Assistant Collector positions would be 'reclassified' to a higher compensation rate, and another in which a new, full-time Treasurer/Collector position would be created. A member of the Select Board offered a third alternative involving paying the present stipend to a resident appointed to the position and keeping the roles of the Assistants the same. After listening to the concerns expressed by FinCom members, at the conclusion of the FinCom public hearing, the Town Administrator asked to further address FinCom which was granted. The Town Administrator stated and committed that this proposal would not add more than \$130,000 to the Finance Department's operating budget if this article were to be approved. FinCom members noted that if the legislature approves this Home Rule Petition, FinCom will review as part of the FY 25 budget process, the Town Administrator's actual plans for implementing this article with specific focus on the financial impact of the Town's Budget as part of it's responsibility to Town Meeting.

In conclusion, a majority of the Finance and Warrant Commission, along with the Select Board and the Charter Review Committee, based on the underlying merits of this Article, recommends that the town approve initiation of the process to change the currently elected Treasurer and Tax Collector roles to appointed roles. If the Home Rule Petition is initiated and approved, the Town Administrator would appoint the Treasurer and Tax Collector roles and could – at his or her discretion – appoint one individual to fill both roles.

ARTICLE 16 - Amendments to Zoning Bylaw Related to Earth Material Movement (EMM)

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw related to Earth Material Movement by amending Section 4.1.6 [Principal Use Table – Industrial Uses], Section 4.3.2 [Accessory Use Table – Accessory Uses in All Districts], and Section 7.1 [Earth Material Movement (EMM)] and as set forth below, or take any other action in relation thereto:

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

- 1) Amend Section 4.1.6 [Principal Use Table – Industrial Uses] to read as follows:

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.6.1 Earth Material Movement per section 7.1 (as principal use)	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN	PBN

- 2) Amend Section 4.3.2 [Accessory Use Table – Accessory Uses in All Districts] to add a new Section 4.3.2.7 [Earth Material Movement (as an accessory use) pursuant to Section 7.1] to read as follows, and renumber subsequent sections as appropriate:

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
<u>4.3.2.7 Earth Material Movement (as an accessory use) pursuant to Section 7.1</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>

- 3) Amend Section 7.1 [Earth Material Movement (EMM)] by adding deleting the existing Section 7.1 in its entirety and replacing it with a new Section 7.1, to read as follows:

7.1 EARTH MATERIAL MOVEMENT (EMM)

7.1.1 ~~Environmental Impact and Design Review (EIDR) Administrative Earth Material Movement (EMM) Approval~~ **Required.** No soil, loam, sand, gravel, topsoil, borrow, rock, sod peat, humus, clay, stone or other earth material shall be exported, imported and/or regraded on any premises within the Town unless such export, import and/or regrading will constitute an exempt operation as hereinafter provided or is done pursuant to an ~~EIDR Administrative EMM~~ Approval therefor granted by the ~~Planning Board Town Planner~~.

7.1.2 **Purpose.** To protect the safety, health and wellbeing of the citizens and property of the Town by regulating the transportation of earth material to and from a property. The intent is to eliminate or minimize harmful impacts to the public ways associated with the movement of earth.

7.1.3 **Application Requirements.** An application for an ~~EIDR Administrative EMM~~ Approval ~~for Earth Material Movement (EMM)~~ shall be accompanied by a site plan and all other application materials required by the rules and regulations of the Planning Board. The site plan shall be prepared by a Registered Land Surveyor or Registered Professional Engineer and shall include the following information:

- 7.1.3.1 Existing topographical contours of the subject land shown at two (2) foot intervals;
- 7.1.3.2 Existing topographical contours of adjacent land shown at two (2) foot intervals, if available;
- 7.1.3.3 Topographical contours as proposed after completion of the operation;
- 7.1.3.4 Proposed ~~erosion control measures and proposed~~ lateral support to adjacent properties;

- 7.1.3.5 Proposed drainage and soil erosion prevention measures and stormwater calculations;
- 7.1.3.6 Quantity and composition of earth material to be exported, imported or regraded;
- 7.1.3.7 Other information necessary to indicate the complete physical characteristics of the operation.

7.1.3.8 Signed copy of Land Disturbance Permit or Administrative Land Disturbance Approval issued pursuant to Westwood Stormwater Management Bylaw or signed copy of Order of Conditions issued pursuant to the Wetlands Protection Act and Westwood Wetlands Protection Bylaw.

7.1.4 **Decision.** An Administrative EDR Approval shall be granted by the Planning Board Town Planner only upon its written determination that operations conducted under such EDR Administrative EMM Approval, subject to the conditions imposed thereby, will not be contrary to the best interests of the Town, and will be in harmony with the general purpose and intent of this Section. No EDR Administrative EMM Approval ~~for the movement of earth material~~ (including temporary structures accessory thereto), shall be granted if the Board Town Planner finds that operations conducted thereunder would:

- 7.1.4.1 Be injurious or dangerous to the public health or safety;
- 7.1.4.2 Produce noise, dust or other effects observable at the lot lines in amounts seriously objectionable or detrimental to the normal use of adjacent property;
- 7.1.4.3 Result in transportation of materials on ways giving access to the subject land which will cause traffic congestion or hazards;
- 7.1.4.4 Result in transportation which will cause undue injury to roadway surfaces;
- 7.1.4.5 Result in change in topography and cover which will be disadvantageous to the most appropriate use of the land on which the operation is conducted;
- 7.1.4.6 Have a material adverse effect on the natural or engineered drainage patterns of groundwater or surface water; or
- 7.1.4.7 Have a material adverse effect on the health or safety of persons living in the neighborhood or on the use or amenities of adjacent land.

7.1.5 **Conditions.** In granting an EDR Administrative EMM Approval hereunder, the Planning Board Town Planner shall impose reasonable conditions specially designed to safeguard the neighborhood and the Town, which shall include conditions as to:

- 7.1.5.1 Area and limits of work;
- 7.1.5.2 Method of import, export and/or regrading of earth material;
- 7.1.5.3 Type and location of temporary structures;
- 7.1.5.4 Duration of time and termination date of import, export and/or regrading of earth material;
- 7.1.5.5 Hours of operation;

- 7.1.5.6 Policing of traffic entering and leaving the site;
 - 7.1.5.7 Routes for transporting earth material through the Town;
 - 7.1.5.8 Area and depth of excavation and/or fill;
 - 7.1.5.9 Proximity to street and lot lines;
 - 7.1.5.10 Grades of slopes;
 - 7.1.5.11 Reestablishment of ground levels and grades;
 - 7.1.5.12 Provisions for temporary and permanent drainage and erosion control;
 - 7.1.5.13 Disposition of boulders, tree stumps and other debris;
 - 7.1.5.14 Replacement of loam over the area of removal;
 - 7.1.5.15 Planting of the area to suitable cover, including trees; and
 - 7.1.5.16 Cleaning of roadway surfaces during and following transport of earth material.
- 7.1.6 **Fill Material.** A statement may be required from a certified professional to verify the source and content of fill material if the [EIDR Administrative EMM](#) Approval is issued for the placement of fill. The analysis of the content of the fill material may be required so as to detect the presence and quantity of hazardous or substandard materials. This analysis shall be conducted by a certified professional hired by the [Planning Board Town](#) at the expense of the Applicant.
- 7.1.7 **Surety and Performance Bond.** A surety and performance bond, cash or other adequate security may be required to insure compliance with the terms, conditions, limitations and safeguards of such [EIDR Administrative EMM](#) Approval and to indemnify the Town for any harm to any public well, roadway, wetland or other resource caused by such import, export and/or regrading of earth material and the equipment used for such operations on the premises or by ancillary activities.
- 7.1.8 **Time Limit.** No [EIDR Administrative EMM](#) Approval for the export, import and/or regrading of earth material shall be granted for a period of more than two (2) years in a Residential District or more than three (3) years in a Nonresidential District, although the [EIDR Administrative EMM](#) Approval may be renewed for additional periods in the same manner as for the initial issuance.
- 7.1.9 **Exempt Operations.** The movement of earth material in any of the following operations shall constitute an exempt operation and shall not require an [Administrative EMM EIDR](#) Approval:
- 7.1.9.1 **Less Than 200 Cubic Yards in Residential Districts.** Export, import and/or regrading of less than two hundred (200) cubic yards of earth material in the aggregate in any year on any one premises in a Residential District, so long as such export, import or regrading results in finished slopes of less than fifteen percent (15%) and finished elevations of less than five (5) feet above surrounding and undisturbed grade elevations.
 - 7.1.9.2 **Less Than 250 Cubic Yards in Nonresidential Districts.** Export, import and/or regrading of less than two hundred (250) cubic yards of earth material in the aggregate in any year on any one premises within a Nonresidential District, so long as such export, import or regrading results in finished slopes of less than fifteen percent

(15%) and finished elevations of less than five (5) feet above surrounding and undisturbed natural grade elevations.

7.1.9.3 **Excavation for Foundations.** Export and/or regrading of earth material necessarily excavated in connection with the lawful construction of a building or structure, or of a driveway, sidewalk or path incidental to any such building or structure, provided that the quantity of earth material removed does not exceed that actually displaced by the portion of building, structure, driveway, sidewalk or path below finished grade, and provided that resultant finished slopes are less than fifteen percent (15%) and finished elevations are less than five (5) feet above surrounding and undisturbed natural grade elevations.

7.1.9.4 **Agricultural, Horticulture or Floriculture Uses.** Export, import and/or regrading of earth material consisting of compost, peat, manure, loam or other vegetative or earthen matter by exempt agricultural, horticulture or floriculture uses necessary for, or directly related to, the planting, cultivation or harvesting of vegetative products or the raising or care of animals.

7.1.9.5 **Governmental Uses.** Export, import and/or regrading of earth material on land in use by the Town or other governmental agency.

7.1.10 **Subdivisions.** The export, import and/or regrading of earth material on any parcel of land for which a preliminary or definitive subdivision plan has been prepared shall be allowed only in the same manner as removal from other parcels of land in the Town. Consequently, tentative or final approval of a subdivision plan by the Planning Board shall not be construed as authorizing the export, import and/or regrading of earth material on the premises, even though in connection with the construction of streets and the installation of municipal services shown on a subdivision plan, and an [Administrative EMM EIDR](#) Approval shall be required pursuant to this Section.

7.1.11 **Existing Earth Material Removal Operations.** A sand or gravel pit, quarry or other earth material removal activity in lawful operation on any premises on the effective date of this Bylaw may continue as an exempt operation unless and until abandoned, or if operating under a prior special permit issued by the Board of Appeals or EIDR Approval of the Planning Board, until the expiration thereof. Discontinuance for more than twelve (12) consecutive months shall be deemed to constitute abandonment. However, unless specifically authorized by such prior [Special Permit or EIDR Approval, or by a new EIDR Approval issued hereunder](#) (i) the depth of excavation shall not be increased below the grade of the lowest point excavated on the effective date of this Bylaw; (ii) the total area of excavation shall not be increased by more than fifty percent (50%) over its area on said date; and (iii) the amount of material removed per day shall not exceed by more than fifty percent (50%) the daily average for the twelve (12) months preceding said date or the actual period of operation, if less than twelve (12) months.

(Planning Board)

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

The proposed amendments will help improve process efficiency and potentially help reduce costs related to Earth Material Movement (EMM) approvals by moving reviews of submittal requirements and decision conditions from the Planning Board to the Town Planner. Additionally, this will help increase protections for residents and neighbors with the proposed upfront EMM application

requirements for a Land Disturbance Permit or Administrative Land Disturbance Approval pursuant to the Stormwater Management Bylaw and the prohibition of any new EMM as a principal use (i.e.: gravel pit)

ARTICLE 17 – Amendments to Zoning Bylaw Related to Sustainability

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw related to sustainability by amending Section 6.1 [Off-Street Parking] and Section 7.3 [Environmental Impact & Design Review (EIDR)] as set forth below, or take any other action in relation thereto:

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

- 1) Amend Section 6.1 [Off-Street Parking] by adding a new Section 6.1.23 [Motor Vehicle Charging Stations], to read as follows, and renumber subsequent sections as appropriate:

6.1.23 Motor Vehicle Charging Stations. All parking areas with twenty-five (25) or more parking spaces shall contain a minimum of one (1) charging station for every twenty-five (25) parking spaces. All required charging stations shall be available for public use by employees and visitors to the subject property. If user fees are imposed for any charging station, said fees shall be limited to no more than 120% of the actual annualized cost to the owner for the quantity of electricity that is dispensed to a user.

- 2) Amend Section 7.3.8 [Environmental Impact and Design Standards] by deleting the existing Section 7.3.8.11 [Energy Efficiency] and replacing that section with a new Section 7.3.8.11 [Sustainability], to read as follows:

7.3.8.11 ~~**Energy Efficiency.** To the maximum extent reasonably practicable, proposals shall utilize energy-efficient technology and renewable energy resources and shall adhere to the principles of energy-conscious design with regard to orientation, building materials, shading, landscaping and other elements. Efforts shall be made to harmonize energy-related components with the character of the building and its surroundings and to prevent adverse effects on the energy consumption of neighboring structures and on the environment.~~ **Sustainability.** All proposals shall include analysis of greenhouse gas impacts, and shall incorporate sustainable measures and practices, that demonstrate a measurable reduction in greenhouse gas impacts, as follows:

7.3.8.11.1 Energy Conscious Design. All proposals shall adhere to the principles of energy-conscious design with regard to building orientation, building materials, shading, landscaping and other elements. Reasonable efforts shall be made to harmonize energy-related components with the character of the building and its surroundings and to prevent adverse effects on the energy consumption of neighboring structures and on the environment.

7.3.8.11.2 Energy Efficiency. All proposals shall utilize reasonable energy-efficient and green-centered technologies in building materials, lighting, heating, ventilating and air conditioning systems, including without limitation, geothermal systems, white roofing, daylighting, LED technology, and similar measures, where appropriate.

7.3.8.11.3 Renewable Energy. All proposals shall incorporate renewable energy resources. New non-residential structures exceeding

5,000 SF in floor area shall incorporate photo voltaic panels and/or wind turbines sufficient to produce a minimum of 50% of the structure's annual projected energy use, within five (5) years of the date of the Certificate of Occupancy for said structure, or shall provide evidence of the existence of off-site renewable energy credits.

7.3.8.11.4 Water Efficiency. All proposals shall utilize reasonable water-saving and green-centered technologies, including WaterSense or equivalent fixtures for toilets, faucets, urinals, showers, pre-rinse nozzles, and irrigation controllers, as well as greywater reclamation and similar measures, where appropriate.

- 3) Amend Section 7.3.7 [Submittal Requirements] by revising existing Section 7.3.7.1.2, to read as follows:

7.3.7.1.2 Location, type, size and dimension of all existing trees with a caliper size of five inches (5") or greater, rock masses and other natural features with designations as to which features will be retained;

- 4) Amend Section 7.3.7 [Submittal Requirements] by revising existing Section 7.3.7.7 [Model], to read as follows:

7.3.7.7 **Model.** A presentation model at a minimum scale of one (1) inch equals twenty (20) feet (or such other scale as the Planning Board shall determine) showing the tract, abutting streets, proposed contours, proposed buildings and the massing of abutting buildings, but only in cases where deemed necessary by the Planning Board due to the size or complexity of a proposed development ~~This Subsection is not applicable to additions, alterations or changes which increase gross floor area by less than one hundred percent (100%).~~

- 5) Amend Section 7.3.8 [Environmental Impact and Design Standards] by deleting the existing Section 7.3.8.1 [Preservation of Landscape] and replacing that section with a new Section 7.3.8.1 [Sustainable Landscape], to read as follows:

7.3.8.1 **Sustainable Landscape.** The landscape shall be preserved in its natural state, insofar as practicable: ~~Tree and soil~~

7.3.8.1.1 Grading & Natural Land Features. Soil removal shall be minimized, and any grade changes shall be consistent with the general appearance of neighboring developed areas. Due regard shall be given to the attractive utilization of the natural features of the area, including trees, woods, streams and ponds. All open areas which cannot be preserved in their natural state shall be replanted as far as practicable with as many trees and plantings as previously existed.

7.3.8.1.2 Existing and Proposed Trees. Existing trees with a caliper size of five inches (5") or greater shall be maintained or relocated, wherever possible. All proposed new plants shall be native species listed on the "Acceptable Species List" produced and maintained by the Westwood Tree Warden.

7.3.8.1.3 Removal of Noxious Plants. Applicants shall take reasonably appropriate steps to remove all invasive vines and noxious plant materials found on the project site which are likely to endanger existing and proposed trees.

(Planning Board)

The Finance and Warrant Commission, by a vote of 9 in favor and 4 opposed, recommends that the Town votes Indefinite Postponement.

The FinCom acknowledges the benefits of renewable energy and supported the efforts of the Planning Board's article, however several concerns were raised regarding the proposed changes and their intention.

In relation to proposed Section 6.1.23 [Motor Vehicle Charging Stations], the majority of the FinCom felt strongly that the proposal to mandate affected businesses to install vehicle charging stations was not considerate of the potential implications. For example, the proposal would apply to any business regardless of its business model (e.g. / A business with high customer turnover such as a convenience store or takeout establishment). Businesses with high customer turnover would be subject to the requirement regardless of the fact that patrons are unlikely to be in the establishment for a period of time sufficient to justify mandated charging stations.

Also embedded in the charging station proposal was a cap on the fee that would be charged to the consumer. When asked by the FinCom, the Planning Board could not provide analysis supporting the price cap (an estimated 120% over cost).

The Planning Board suggested that the increase in popularity of electric vehicles has created demand for more charging stations. The FinCom indicated that if charging stations are in demand, that businesses are free to install them today and that a mandate should not be necessary.

In relation to proposed Section 7.3.8.1 [Sustainable Landscape], when asked by the FinCom how the "5-inch caliper" tree replacement requirement was determined, the Planning Board could not provide sufficient analysis as a basis for it's recommendation.

Additionally, 7.3.8.11.1 [Energy Conscious Design] contained language, "Reasonable efforts shall be made . . . to prevent adverse effects on the consumption of neighboring structures." Such language appeared subjective and what "adverse effects on consumption" was not defined. This could subject a developer/owner to subjective based criticism from neighbors.

7.3.8.11.3 [Renewable Energy] exempted multi-unit residential dwellings exceeding 5,000 SF. In 2022, Town Meeting, in part of the MBTA zoning, approved an area for approximately 102 unit by right. There was no explanation why this area should be exempt from such renewable energy standards.

Although all the recommended changes call for reasonable energy-efficient design and implementation, 7.3.8.11 still required the developer/owner to produce an analysis of greenhouse gas impacts, which seemed redundant. There were no specifics as to what the analysis required, or how it would be used, or what it would cost the developer/owner. This appeared to be an unnecessary burden on the developer/owner.

Lastly, the FinCom agreed that too many amendments to the Town's Zoning bylaws were combined into this single broad article, making it difficult for members to approve those amendments that the Commission felt were appropriate.

While the majority of the FinCom voted Indefinite Postponement, 4 members voted against Indefinite Postponement. While the 4 dissenting members acknowledged the shortcomings of the proposal, the opinion of the minority group was that town should proceed with approval of the sustainability amendment to the zoning bylaws. Members voting in the minority wished to comment that they viewed sustainability as an important priority – and as something that the town should not wait to advance for at least another year, particularly given ongoing development in the town. The minority noted that the

Planning Board had put considerable work into this proposed amendment, and recognized that ongoing adjustments to these bylaws could be rendered at a future town meeting, as necessary. The minority concurred with the unanimous opinion of the Planning Board that this amendment should proceed to a vote of approval at town meeting.

ARTICLE 18 – Amendments to Zoning Bylaw Related to Dumpsters

To see if the Town will vote to approve certain amendments to the Westwood Zoning Bylaw related to Dumpsters by amending Section 6.3.5 [Uses requiring Screening] and Section 6.3.6 [Screening Standards] as set forth below, or take any other action in relation thereto:

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

- 1) Amend Section 6.3.5 [Uses requiring Screening] by deleting the existing Section 6.3.5 in its entirety and replacing it with a new Section 6.3.5 to read as follows:

6.3.5 **Uses Requiring Screening.** The following uses of land shall be screened if visible at normal eye level from any point on an abutting lot in a Residential District as set forth herein:

- 6.3.5.1 Any off-street parking area containing five (5) or more parking spaces and located in or adjacent to a Residential District, and not contained within a structure, if visible at eye level from any point on an abutting lot in a Residential District;
- 6.3.5.2 Any commercial vehicle (whether or not operative and registered) of a gross vehicle weight in excess of eight thousand five hundred (8,500) pounds or more than twenty (20) feet in length stored or parked overnight in any Residential District;
- 6.3.5.3 ~~Refuse~~ Any refuse disposal and dumpster areas, compactor, trash and/or recycling container outdoor storage areas of goods and materials associated with a non-residential or multi-family residential property;
- 6.3.5.~~34~~ Any outdoor storage areas of goods and materials;
- 6.3.5.~~45~~ The outdoor storage of used materials, used vehicles or equipment or waste materials;
- 6.3.5.~~56~~ Except in the case of a lot used for municipal purposes, the outdoor parking or storage of two or more buses, trucks or earthmoving equipment items or similar contractor's equipment or heavy vehicles; and
- 6.3.5.~~67~~ Except in the case of a lot used for municipal purposes, the outdoor storage of solid fuel, sand, road salt, manure, fertilizer or other similar substances piled in bulk form.

- 2) Amend Section 6.3.6 [Screening Standards] by deleting the existing Section 6.3.6 in its entirety and replacing it with a new Section 6.3.6 to read as follows:

6.3.6 **Screening Standards.**

- 6.3.6.1 Screening shall consist of fencing and/or an area of at least three (3) feet in width of densely planted shrubs or trees which are at least two (2) feet high at the time of planting and are of a type that may be expected to form within three (3) years after planting a year-round, continuous, substantially impervious visual screen.

- 6.3.6.2 Screening as required in this Section shall be located so as not to obstruct vehicle sight distances, entrances and exits. Such screening shall not exceed a height of more than two (2) feet within thirty (30) feet of an intersection or ten (10) feet of a driveway. In no case shall the screening of parking facilities from abutting streets exceed four (4) feet in height.
- 6.3.6.3 Plantings shall be of trees or shrubs of a species common to the area and appropriate for screening, spaced to minimize visual intrusion, and provide for a year-round, continuous, substantially impervious visual screen.
- 6.3.6.4 ~~Fences~~ Fencing used for screening shall be solidly constructed of wood, stone, ~~or~~ brick or similar materials. There shall be no metal or chain-link materials used.
- 6.3.6.5 Dumpsters, compactors, trash and/or recycling containers shall be fully screened from view by gated solid enclosures constructed of wood, stone, brick or similar materials, and shall not include chain link fencing, with or without vinyl privacy slats. Dumpsters, compactors, trash and/or recycling containers shall have an impermeable lid or cover integral to the dumpster, compactor or container itself, and shall be located on an impervious surface designed to prevent the discharge of contaminated run-off or leachate into the soil, groundwater, or surface water. Gates shall be closed and fastened at all times other than active loading and/or unloading of trash and/or recycling materials.
- 6.3.6.5 Screening shall be continuously maintained to effectively serve the purpose for which it is intended. No advertising devices of any kind shall be allowed on screening.
- 6.3.6.6 Screening shall be continuous except for required access.

(Planning Board)

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

The proposed amendments will help clarify and enhance standards relating to new dumpsters for non-residential and multi-family residential properties. Enhancements include gated enclosures, impermeable lids or covers, and location requirements to prevent contaminated runoff.

ARTICLE 19 – Amendments to General Bylaws Related to Dumpsters

To see if the Town will vote to approve certain amendments to the Town of Westwood General Bylaw related to Dumpsters by amending Chapter 321 [Retail Stores and Food Establishments] and Chapter 342 [Solid Waste] as set forth below, or take any other action in relation thereto:

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

- 1) Amend Chapter 321, Article I, Section 321-1 [Retail Stores and Food Establishments – Retail hours of operation restricted] to read as follows:

Chapter 321. Retail Stores and Food Establishments

Article I. Retail Hours of Operation

§ 321-1. Retail hours of operation restricted.

For the purpose of controlling and abating noise and illuminations and to protect and promote the nighttime tranquility, no person shall sell at retail, including the sale of food, shall serve food or drink, shall be open for transaction of retail business, shall accept

deliveries, or shall allow the removal of solid waste between the hours of 12:00 midnight and 6:00 a.m., except as expressly permitted pursuant to a one-day permit granted by the ~~Board of Selectmen Board~~ in accordance with § 321-2. Notwithstanding the foregoing, any restaurant, coffee shop, ice cream parlor, or fast order food establishment may serve food or drink and may be open for the transaction of business between the hours of 5:00 a.m. and 6:00 a.m., if specifically authorized to do so pursuant to the terms of a duly issued common victualler's license granted by the ~~Board of Selectmen Board~~, but may not accept deliveries or allow the removal of solid waste between the hours of 12:00 midnight and 6:00 a.m. The term "food" as used by this bylaw shall include any article or commodity, however stored or packaged, intended for human consumption. Notwithstanding the foregoing, nothing contained within this Chapter 321 shall be deemed to prohibit or limit a retail business from conducting interior activities that are accessory to the operation of the retail business, such as cleaning, stocking, food preparation and other supporting operations between the hours of 12:00 midnight and 6:00 a.m., provided that (i) truck deliveries shall not occur during the hours of 12:00 midnight to 4:00 a.m.; (ii) during the hours of 4:00 a.m. to 6:00 a.m. truck deliveries shall be made solely to sealed loading docks, with no exterior loading or unloading permitted; and (iii) waste removal shall ~~in all events not occur between 12:00 midnight and 6:00 a.m.~~ fully conform with the provisions of § 342-1 thru § 342-5.

- 2) Amend Chapter 342 [Solid Waste] by adding a new Section 34-2 to read as follows:

Chapter 342. Solid Waste

Article I. Litter and Refuse Disposal

§ 342-1. Litter and refuse.

No person shall litter or dispose of any refuse on or in any public land, way, sidewalk, pond, stream, brook, watercourse or on any private land except with the consent of the owner thereof.

§ 342-2. Waste and/or recycling containers regulated.

For the purpose of controlling the maintenance and operation of dumpsters to protect and promote public health, safety, environmental conservation, and general welfare, no person or entity shall operate, keep, store, use or maintain a waste and/or recycling container associated with a non-residential or multi-family residential property, including without limitation a dumpster, compactor or other container intended or used for trash or recycling materials, except in accordance with this Section.

§ 342-3. Dumpster covers and enclosures required.

Any waste and/or recycling container associated with a non-residential or multi-family residential property, shall have an impermeable lid or cover integral to the dumpster, compactor or container itself, and shall be located on an impervious surface designed to prevent the discharge of contaminated run-off or leachate into the soil, groundwater, or surface water. All such containers shall be fully screened within a gated dumpster enclosure so as not to be visible at eye level from any point on an abutting parcel or within any public right-of-way. Dumpster enclosures shall be solidly constructed of wood, stone, brick or similar materials, and shall not include chain link fencing, with or without vinyl privacy slats. Dumpster enclosure gates shall be closed and fastened at all times other than during brief periods of active loading and/or unloading of trash and/or recycling materials.

§ 342-4. Dumpster maintenance.

All waste and/or recycling containers shall be in good condition free of damage caused by wear or misuse that would allow leaks or access by rodents. All such containers shall be deodorized and washed on a semi-annual basis to prevent persisting putrescence or the buildup of potentially harmful or dangerous residues. The Health Director or Sanitarian may require more frequent cleaning, if necessary. If rodent activity or other site hygiene issues are prevalent, the Health Director or Sanitarian may require additional design/containment requirements utilizing best available technology.

§ 342-5. Permitted hours for waste and/or recycling containers.

Waste and/or recycling containers shall not be filled more than one (1) hour before the start of business or one (1) hour after the close of business of an associated commercial establishment, nor between the hours of 12:00 am and 6:00 am at a multi-family residential property. Said containers shall not be emptied between the hours of 12:00 am and 6:00 am.

§ 342-6. Fines.

Any persons violating the provisions of this bylaw shall be punished by a fine of \$100 for each offense. Each day that said violation continues shall be considered a separate and continuing offense.

§ 342-7. Waivers.

Strict compliance with this bylaw may be waived if the Select Board finds that the waiver is in the public interest and is consistent with the intent and purpose of this bylaw.

§ 342-7. Severability.

If any section or provision of this bylaw is held invalid, it shall not invalidate any other section or provision hereof. If the application of any provision of this bylaw to any person or circumstances is held invalid, it shall not invalidate the application of this bylaw to other persons and circumstances hereof.

(Planning Board)

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

The proposed corrections and amendments are in the best interest of the Town and/ or necessary to preserve the accuracy, meaning, and intent of the zoning bylaws.

ARTICLE 20 – Housekeeping Amendments to Zoning Bylaw

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

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

- 1) Revise Section 3.1.3 [Overlay Districts} so that the various districts are presented in alphabetical order, as follows:

3.1.3 Overlay Districts:

Access Approval Overlay District (AAOD)
Adult Uses Overlay District (AUOD)
Flood Area Overlay District (FAOD)
Flexible Multiple Use Overlay District (FMUOD)
Mixed-use Multi-family Residential Overlay District (MUMFROD)
Substance Rehabilitation Facility Overlay District (SRFOD)
University Avenue Mixed Use Overlay District (UAMUD)
Upper Story Residential Overlay District (USROD)
Water Resource Protection Overlay District (WRPOD)
Wireless Communications Overlay District (WCOD)
~~Upper Story Residential Overlay District (USROD)~~
~~University Station Avenue Mixed Use Overlay District (UAMUD)~~

~~Substance Rehabilitation Facility Overlay District (SRFOD)~~

- 2) Revise Section 4.1.3 [Principal Use Table – Residential Uses] to delete Section 4.1.3.4 [Senior Residential Development per Section 8.3] and renumber subsequent sections as appropriate. (Note: The former section titled “Senior Residential Development” was deleted from the Zoning Bylaw by vote of Town Meeting on May 2, 2016, but the reference in Section 4.1.3 remained in the Principal Use Chart.)

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 8.3	PB	PB	PB	PB	PB	PB	PB	N	N	N	N	N	N

- 3) Revise certain footnotes in Section 4.15 [Principal Use Table – Commercial Uses] to reflect proper sequential numbering, as follows:

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.5.23 Medical Center or Clinic	N	N	N	N	N	N	N	N	N	N	N ⁴⁰⁸	N	N
4.1.5.25 Substance Rehabilitation or Treatment Facility	N	N	N	N	N	N	N	N	N	N	N ⁴⁴⁹	N	N
4.1.5.36 Building Trade Shop in an establishment with less than 8,000 square feet	N	N	N	N	N	N	N	Y ⁸¹⁰	Y ⁸¹⁰	Y	Y	Y	N
4.1.5.39 Public Communications Use	N	N	N	N	N	N	N	N	N	N	BA ⁹¹¹	BA ⁹¹¹	BA ⁹¹¹

- 4) Revise certain footnotes in Section 4.1.7 [Principal Use Table – Other Uses] to reflect proper sequential numbering, as follows:

PRINCIPAL USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.1.7.5 Other Solar pursuant to Section 7.7 ⁴⁰¹³	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.1.7.6 Roof-mounted Solar ⁴⁰¹³	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

4.1.7.7 Large Scale Solar pursuant to Section 7.7 ⁴⁰¹³	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
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5) Revise Section 4.2 [Notes for Table of Principal Uses] to reflect proper sequential numbering, as follows:

4.2 NOTES FOR TABLE OF PRINCIPAL USES

- 1 Accessory dwellings may be allowed to the extent expressly allowed by the special permit.
- 2 Open Space Residential Development shall be permitted in the SRB, SRC and SRE districts and the uses delineated in Article 8.0, Special Residential Development, Section 8.3, Open Space Residential Development, shall be the allowed uses in OSRD projects.
- 3 Non-exempt farm stands on municipal properties are permitted and exempt from BA special permit requirements.
- 4 For only retail sales and services in the Highway Business District that do not require a special permit pursuant to other sections of the Bylaw and do not involve Adult Uses
- 5 Except for a retail grocery store which may exceed 10,000 square feet.
- 6 Retail sales and services in the Industrial and Industrial-Office Districts between 10,000 square feet and 50,000 square feet shall require a special permit from the Board of Appeals. Retail sales and services over 50,000 square feet shall require only a special permit from the Planning Board pursuant to Section 7.2, Major Business Development.
- 7 In addition to meeting all other requirements for a special permit for a Fast Order Food Establishment in the Highway Business District, the Applicant shall be required to submit the opinion of a qualified professional expert, and the data upon which such opinion is based, showing to the reasonable satisfaction of the Board of Appeals that the facilities for on-site parking (taking into account all other uses and activities that share the premises with the proposed use) will be sufficient to serve the employees and customers of such establishment without encroaching upon or using neighboring streets or property.
- 8 ~~A special permit from the Board of Appeals shall be required if there is outdoor storage of equipment or materials. 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.~~
- 9 ~~Does not include wireless communications facilities. 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.~~
- 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. A special permit from the Board of Appeals shall be required if there is outdoor storage of equipment or materials.~~
- 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. Does not include wireless communications facilities.~~
- 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.

⁴⁰¹³ All solar energy systems must comply with Section 5.0 [DIMENSIONAL REQUIREMENTS], and 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS], including minimum setback requirements for the district in which they are installed.

- 6) Revise certain footnotes in Section 4.3.2 [Accessory Use Table – Accessory Uses in All Districts] to reflect proper sequential numbering, as follows:

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.3.2.6 Roof-mounted Solar ³¹	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.3.2.7 Other Solar pursuant to Section 7.7 ³¹	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.3.2.8 Large Scale Solar pursuant to Section 7.7 ³¹	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

- 7) Revise certain footnotes in Section 4.3.5 [Accessory Use Table – Accessory Uses in Industrial, Highway Business and ARO Districts] to reflect proper sequential numbering, as follows:

ACCESSORY USE	DISTRICTS												
	SRA	SRB	SRC	SRD	SRE	GR	SR	LBA	LBB	HB	I	IO	ARO
4.3.5.1 Retail uses, such as cafeterias, snack bars, gift shops and vending machines dispensing food, soft drinks and incidental merchandise items; provided that any such uses shall be conducted primarily for the convenience of employees and the clientele of the principal use of the	N	N	N	N	N	N	N	N	N	Y	Y	Y	BA ⁴²

premises and shall be wholly within a building and have no exterior advertising display.													
4.3.5.4 Parking Garage ⁴³	N	N	N	N	N	N	N	N	N	Y	Y	Y	BA

8) Revise Section 4.4 [Notes for Table of Accessory Uses] to reflect proper sequential numbering, as follows:

4.2 NOTES FOR TABLE OF PRINCIPAL USES

- 1 ~~Provided that any such uses shall be conducted primarily for the convenience of employees and the clientele of the principal use of the premises and shall be wholly within a building and have no exterior advertising display. All solar energy systems must comply with Section 5.0 [DIMENSIONAL REQUIREMENTS], and 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS], including minimum setback requirements for the district in which they are installed.~~
- 2 ~~The total square feet of floor space within a parking garage as an accessory use shall not be included in the calculation of Floor Area Ratio. Provided that any such uses shall be conducted primarily for the convenience of employees and the clientele of the principal use of the premises and shall be wholly within a building and have no exterior advertising display.~~
- 3 ~~All solar energy systems must comply with Section 5.0 [DIMENSIONAL REQUIREMENTS], and 5.2 [TABLE OF DIMENSIONAL REQUIREMENTS], including minimum setback requirements for the district in which they are installed. The total square feet of floor space within a parking garage as an accessory use shall not be included in the calculation of Floor Area Ratio.~~

9) Amend Section 6.1.3 [Table of Parking Requirements – Residential Uses] to delete Section 6.1.3.4 [Senior Residential Development per Section 8.3] and renumber subsequent sections as appropriate. (Note: The former section titled “Senior Residential Development” was deleted from the Zoning Bylaw by vote of Town Meeting on May 2, 2016, but the reference in Section 6.1.3 remained in the Table of Parking Requirements.)

PRINCIPAL USE	MINIMUM NUMBER OF REQUIRED PARKING SPACES
6.1.3.4—Senior Residential Development per Section 8.5	One and a half (1½) off-street spaces per dwelling unit, one of which is reserved for the use of such dwelling unit and within one hundred fifty (150) feet thereof

10) Revise Section 6.2 [Signs] to correct numbering in Section 6.2.10.5 [Video Media Display] so that the corrected section reads as follows:

6.2.10.5 Video Media Display. Video media display shall be permitted in Local

Business and Highway Business Districts, only as follows:

- 6.2.~~910~~.5.1 No video media display shall be positioned so as to be visible from any public way, including any sidewalk, whether such display is located on the interior or exterior of a building or structure.
- 6.2.~~910~~.5.2 No more than four (4) video media displays shall be permitted on any property at one time.
- 6.2.~~910~~.5.3 No single video media display shall exceed one and one-half (1-1/2) square feet in area.

11) Revise Section 9.5.9 [FMUOD Alternative Dimensions] to replace an incorrect reference number in Section 9.5.9.6 so that the corrected section reads as follows:

9.5.9 **Alternative Dimensions.** The alternative dimensions set forth in the table below may be used for a project developed under a FMUOD Special Permit rather than the requirements provided elsewhere in this Bylaw. There shall be no minimum lot frontage, lot width, or setback requirements, and no maximum impervious surface or lot coverage requirements for a project developed under a FMUOD Special Permit. Rather, specific project dimensions shall be determined by the Planning Board. In all cases, there shall be sufficient separation between any two structures to allow emergency vehicle access.

		<u>FMUOD</u> <u>1</u>	<u>FMUOD</u> <u>2</u>	<u>FMUOD</u> <u>3</u>	<u>FMUOD</u> <u>4</u>	<u>FMUOD</u> <u>5</u>	<u>FMUOD</u> <u>6</u>	<u>FMUOD</u> <u>7</u>
9.5.9.1	Minimum Project Area ¹	10 acres	5 acres	10 acres	5 acres	5 acres	1 acre	1 acre
9.5.9.2	Minimum Lot Area	15,000 sq. f.t.	15,000 sq. f.t.	15,000 sq. f.t.	15,000 sq. f.t.	15,000 sq. f.t.	4,000 sq. f.t.	4,000 sq. f.t.
9.5.9.3	Maximum Building Height	70 feet ²	80 feet	45 feet	45 feet	45 feet	36 feet	36 feet
9.5.9.4	Maximum Floor Area Ratio, not including area of parking structure	1.0 ³	1.0	1.0	1.0	1.0	1.0	1.0
9.5.9.5	Minimum Residential District Buffer required under Section 6.3.2 (feet)	100	20	50	50	50	20 feet	20 feet

9.5.9.6	Minimum Public Amenity Areas or other public amenities required under Section 9.5.1415.2.4.3	10%	other public amenity	10%	other public amenity	other public amenity	other public amenity	other public amenity
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Repeat the language pertaining to lots lying partly within another abutting municipality in Section 4.1.1 in a new Section 3.6 [Lots in Two Municipalities], so that the new Section 3.6 reads as follows:

3.6 LOTS IN TWO MUNICIPALITIES

In the case of lots lying partly within the Industrial District or Highway Business District of the Town of Westwood and partly within another abutting municipality, that portion of the lot lying outside of the Town of Westwood may be used to meet the zoning requirements of this Bylaw, and such lot may have effective access through such abutting municipality.

(Planning Board)

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

The proposed general bylaw amendments are in alignment with Article 18: Amendments to Zoning Bylaw discussed above related to new permits or proposals for dumpsters for non-residential and multi-family residential properties. The general bylaw amendments will help clarify and enhance standards relating to dumpsters for existing non-residential and multi-family residential properties. In addition to the enhancements noted under Article 18: Amendments to Zoning Bylaws, the general bylaw amendments would help protect residents and neighbors with the new limitation on dumpster loading/unloading for commercial properties to 1 hour before business opening to 1 hour after business closing, and multi-family properties to before 12:00 midnight and after 6:00am. Dumpsters must be maintained in good condition, rodent-free, and deodorized on a semi-annual basis. The updated general bylaws will allow for fines of \$100 for non-compliance.

2023 ANNUAL TOWN MEETING

THE APPENDICES:

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

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

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

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

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

Appendix A

ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN

Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10	
5	<i>no positions assigned</i>	7/1/23 - 6/30/24	Annual	\$ 42,642	\$ 43,708	\$ 44,801	\$ 45,920	\$ 47,066	\$ 48,246	\$ 49,451	\$ 50,687	\$ 51,953	\$ 53,253
6	COA Van Driver/Custodian Municipal Facilities Custodian Town Service Representative	7/1/22 - 6/30/23	Annual	\$ 45,345	\$ 46,479	\$ 47,640	\$ 48,832	\$ 50,053	\$ 51,304	\$ 52,587	\$ 53,901	\$ 55,250	\$ 56,629
		7/1/23 - 6/30/24	Annual	\$ 46,479	\$ 47,641	\$ 48,831	\$ 50,053	\$ 51,304	\$ 52,587	\$ 53,902	\$ 55,249	\$ 56,631	\$ 58,045
7	Administrative Analyst Aquatics Specialist Custodial Supv/Animal Control Officer Finance & Warrant Comm. Admin.	7/1/22 - 6/30/23	Annual	\$ 49,426	\$ 50,663	\$ 51,930	\$ 53,225	\$ 54,558	\$ 55,921	\$ 57,317	\$ 58,751	\$ 60,222	\$ 61,727
		7/1/23 - 6/30/24	Annual	\$ 50,662	\$ 51,930	\$ 53,228	\$ 54,556	\$ 55,922	\$ 57,319	\$ 58,750	\$ 60,220	\$ 61,728	\$ 63,270
8	Aquatics Assistant Manager Facilities Maintenance Technician Human Resources Administrator Public Safety Dispatch Supervisor Public Safety Telecommunicator Recreation Program Manager	7/1/22 - 6/30/23	Annual	\$ 53,873	\$ 55,220	\$ 56,602	\$ 58,016	\$ 59,466	\$ 60,954	\$ 62,478	\$ 64,039	\$ 65,641	\$ 67,282
		7/1/23 - 6/30/24	Annual	\$ 55,220	\$ 56,601	\$ 58,017	\$ 59,466	\$ 60,953	\$ 62,478	\$ 64,040	\$ 65,640	\$ 67,282	\$ 68,964
9	COA Outreach Counselor Planning Admin. (Housing & Land Use) Recreation Program Administrator Sanitarian/Food Inspector Westwood Housing Coordinator	7/1/22 - 6/30/23	Annual	\$ 58,724	\$ 60,190	\$ 61,698	\$ 63,238	\$ 64,820	\$ 66,442	\$ 68,100	\$ 69,803	\$ 71,548	\$ 73,338
		7/1/23 - 6/30/24	Annual	\$ 60,192	\$ 61,695	\$ 63,240	\$ 64,819	\$ 66,441	\$ 68,103	\$ 69,803	\$ 71,548	\$ 73,337	\$ 75,171
10	Assistant Building Inspector Conservation Agent Electrical Inspector Gas/Plumbing Inspector Human Resources Generalist Operations Manager, COA Youth Services Counselor Zoning and Licensing Agent	7/1/22 - 6/30/23	Annual	\$ 64,008	\$ 65,609	\$ 67,248	\$ 68,930	\$ 70,653	\$ 72,419	\$ 74,231	\$ 76,086	\$ 77,988	\$ 79,938
		7/1/23 - 6/30/24	Annual	\$ 65,608	\$ 67,249	\$ 68,929	\$ 70,653	\$ 72,419	\$ 74,229	\$ 76,087	\$ 77,988	\$ 79,938	\$ 81,936
11	Aquatics Manager Computer Systems Analyst Financial Analyst Geographic Information Specialist Public Health Nurse	7/1/22 - 6/30/23	Annual	\$ 69,770	\$ 71,513	\$ 73,302	\$ 75,134	\$ 77,012	\$ 78,938	\$ 80,911	\$ 82,933	\$ 85,007	\$ 87,131
		7/1/23 - 6/30/24	Annual	\$ 71,514	\$ 73,301	\$ 75,135	\$ 77,012	\$ 78,937	\$ 80,911	\$ 82,934	\$ 85,006	\$ 87,132	\$ 89,309

ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
12	Assessor												
	Assistant to the Town Administrator												
	Assistant Director of Recreation												
	Clinical Coordinator	7/1/22 - 6/30/23	Annual	\$ 76,047	\$ 77,949	\$ 79,897	\$ 81,894	\$ 83,943	\$ 86,043	\$ 88,193	\$ 90,399	\$ 92,658	\$ 94,972
	Construction Inspector	7/1/23 - 6/30/24	Annual	\$ 77,948	\$ 79,898	\$ 81,894	\$ 83,941	\$ 86,042	\$ 88,194	\$ 90,398	\$ 92,659	\$ 94,974	\$ 97,346
	Deputy Building Commissioner												
	Economic Development Officer												
	Procurement Officer Public Safety Communications Manager												
13	Building Commissioner												
	Council on Aging Director												
	Director of Youth and Family Services												
	Facilities Director	7/1/22 - 6/30/23	Annual	\$ 82,894	\$ 84,964	\$ 87,089	\$ 89,266	\$ 91,497	\$ 93,785	\$ 96,130	\$ 98,533	\$ 100,996	\$ 103,522
	Health Director	7/1/23 - 6/30/24	Annual	\$ 84,966	\$ 87,088	\$ 89,266	\$ 91,498	\$ 93,784	\$ 96,130	\$ 98,533	\$ 100,996	\$ 103,521	\$ 106,110
	Recreation Director												
	Sewer Superintendent Town Planner												
14	Asst. Dir. Public Works/Operations Mgr.												
	Assistant Fire Chief of Operations												
	Assistant Town Treasurer	7/1/22 - 6/30/23	Annual	\$ 92,840	\$ 95,160	\$ 97,538	\$ 99,977	\$ 102,477	\$ 105,040	\$ 107,665	\$ 110,357	\$ 113,117	\$ 115,944
	Library Director	7/1/23 - 6/30/24	Annual	\$ 95,161	\$ 97,539	\$ 99,976	\$ 102,476	\$ 105,039	\$ 107,666	\$ 110,357	\$ 113,116	\$ 115,945	\$ 118,843
	Project Manager Town Accountant Town Engineer												
15	Director, Comm. & Econ. Development	7/1/22 - 6/30/23	Annual	\$ 103,981	\$ 106,581	\$ 109,245	\$ 111,975	\$ 114,775	\$ 117,644	\$ 120,586	\$ 123,600	\$ 126,691	\$ 129,856
	Director of Human Services	7/1/23 - 6/30/24	Annual	\$ 106,581	\$ 109,246	\$ 111,976	\$ 114,774	\$ 117,644	\$ 120,585	\$ 123,601	\$ 126,690	\$ 129,858	\$ 133,102
	Director of Information Technology												
16	Director of Public Works												
	Asst. Town Administrator/Finance Dir.	7/1/22 - 6/30/23	Annual	\$ 116,458	\$ 119,369	\$ 122,352	\$ 125,414	\$ 128,548	\$ 131,763	\$ 135,057	\$ 138,432	\$ 141,893	\$ 145,441
	Asst. Town Administrator/HR Director	7/1/23 - 6/30/24	Annual	\$ 119,369	\$ 122,353	\$ 125,411	\$ 128,549	\$ 131,762	\$ 135,057	\$ 138,433	\$ 141,893	\$ 145,440	\$ 149,077
	Fire Chief												
	Police Chief												

NOTE: Annual salary levels are based on full-time employment. FY23 salaries are provided for comparative purposes; referenced positions are for FY24 current positions.

LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN

GR	POSITION TITLE	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10
L-4	<i>no positions assigned</i>	7/1/22 - 6/30/23	Annual	\$39,125.78	\$40,103.89	\$41,106.52	\$42,134.17	\$43,187.52	\$44,267.21	\$45,373.90	\$46,508.26	\$47,670.95	\$48,862.73
			Hourly	\$21.50	\$22.04	\$22.59	\$23.15	\$23.73	\$24.32	\$24.93	\$25.55	\$26.19	\$26.85
		7/1/23 - 6/30/24	Annual	\$40,103.92	\$41,106.49	\$42,134.18	\$43,187.52	\$44,267.21	\$45,373.89	\$46,508.25	\$47,670.97	\$48,862.72	\$50,084.30
			Hourly	\$22.04	\$22.59	\$23.15	\$23.73	\$24.32	\$24.93	\$25.55	\$26.19	\$26.85	\$27.52
L-5	Library Assistant Technical Services Asst	7/1/22 - 6/30/23	Annual	\$41,225.20	\$42,255.84	\$43,312.24	\$44,395.03	\$45,504.91	\$46,642.53	\$47,808.60	\$49,003.80	\$50,228.91	\$51,484.63
			Hourly	\$22.65	\$23.22	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60	\$28.29
		7/1/23 - 6/30/24	Annual	\$42,255.83	\$43,312.24	\$44,395.05	\$45,504.91	\$46,642.53	\$47,808.59	\$49,003.82	\$50,228.90	\$51,484.63	\$52,771.75
			Hourly	\$23.22	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60	\$28.29	\$29.00
L-6	<i>no positions assigned</i>	7/1/22 - 6/30/23	Annual	\$44,523.22	\$45,636.30	\$46,777.22	\$47,946.65	\$49,145.32	\$50,373.95	\$51,633.30	\$52,924.12	\$54,247.22	\$55,603.40
			Hourly	\$24.46	\$25.07	\$25.70	\$26.34	\$27.00	\$27.68	\$28.37	\$29.08	\$29.81	\$30.55
		7/1/23 - 6/30/24	Annual	\$45,636.30	\$46,777.21	\$47,946.65	\$49,145.32	\$50,373.95	\$51,633.30	\$52,924.13	\$54,247.22	\$55,603.40	\$56,993.49
			Hourly	\$25.07	\$25.70	\$26.34	\$27.00	\$27.68	\$28.37	\$29.08	\$29.81	\$30.55	\$31.32
L-7	<i>no positions assigned</i>	7/1/22 - 6/30/23	Annual	\$48,085.06	\$49,287.22	\$50,519.38	\$51,782.35	\$53,076.93	\$54,403.84	\$55,763.97	\$57,158.04	\$58,586.99	\$60,051.68
			Hourly	\$26.42	\$27.08	\$27.76	\$28.45	\$29.16	\$29.89	\$30.64	\$31.41	\$32.19	\$33.00
		7/1/23 - 6/30/24	Annual	\$49,287.19	\$50,519.40	\$51,782.36	\$53,076.91	\$54,403.85	\$55,763.94	\$57,158.07	\$58,586.99	\$60,051.66	\$61,552.97
			Hourly	\$27.08	\$27.76	\$28.45	\$29.16	\$29.89	\$30.64	\$31.41	\$32.19	\$33.00	\$33.82
L-8	Children's Librarian Library Bus. Administrator Part-Time Ref. Librarian Reference Librarian Teens' Librarian	7/1/22 - 6/30/23	Annual	\$53,230.17	\$54,560.91	\$55,924.96	\$57,323.09	\$58,756.16	\$60,225.06	\$61,730.70	\$63,273.98	\$64,855.81	\$66,477.22
			Hourly	\$29.25	\$29.98	\$30.73	\$31.50	\$32.28	\$33.09	\$33.92	\$34.77	\$35.64	\$36.53
		7/1/23 - 6/30/24	Annual	\$54,560.92	\$55,924.93	\$57,323.08	\$58,756.17	\$60,225.06	\$61,730.69	\$63,273.97	\$64,855.83	\$66,477.21	\$68,139.15
			Hourly	\$29.98	\$30.73	\$31.50	\$32.28	\$33.09	\$33.92	\$34.77	\$35.64	\$36.53	\$37.44
L-9	<i>no positions assigned</i>	7/1/22 - 6/30/23	Annual	\$56,086.44	\$57,488.61	\$58,925.80	\$60,398.95	\$61,908.93	\$63,456.65	\$65,043.08	\$66,669.16	\$68,335.89	\$70,044.28
			Hourly	\$30.82	\$31.59	\$32.38	\$33.19	\$34.02	\$34.87	\$35.74	\$36.63	\$37.55	\$38.49
		7/1/23 - 6/30/24	Annual	\$57,488.60	\$58,925.83	\$60,398.95	\$61,908.92	\$63,456.65	\$65,043.07	\$66,669.16	\$68,335.89	\$70,044.29	\$71,795.39
			Hourly	\$31.59	\$32.38	\$33.19	\$34.02	\$34.87	\$35.74	\$36.63	\$37.55	\$38.49	\$39.45
L-10	Head of Adult Services Head of Youth Services Head of Circulation Svcs Head of Branch Services Head of Technology Svcs	7/1/22 - 6/30/23	Annual	\$60,573.35	\$62,087.66	\$63,639.86	\$65,230.87	\$66,861.64	\$68,533.16	\$70,246.52	\$72,002.67	\$73,802.73	\$75,647.80
			Hourly	\$33.28	\$34.11	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.56	\$40.55	\$41.56
		7/1/23 - 6/30/24	Annual	\$62,087.68	\$63,639.85	\$65,230.86	\$66,861.64	\$68,533.18	\$70,246.49	\$72,002.68	\$73,802.74	\$75,647.80	\$77,539.00
			Hourly	\$34.11	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.56	\$40.55	\$41.56	\$42.60

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

LIBRARY SUBSTITUTES & TEMPORARY STAFF

POSITION	Fiscal Year		Range
Substitute Librarian	7/1/22 - 6/30/23	Hourly	\$23.29 - \$26.96
	7/1/23 - 6/30/24	Hourly	\$23.87 - \$27.63
Substitute Library Assistant	7/1/22 - 6/30/23	Hourly	\$18.18 - \$19.68
	7/1/23 - 6/30/24	Hourly	\$18.63 - \$20.17
Temporary Support Staff	7/1/22 - 6/30/23	Hourly	\$14.25 - \$16.86
	7/1/23 - 6/30/24	Hourly	\$15.00 - \$17.28

DEPARTMENT OF PUBLIC WORKS												
Grade	Title	Fiscal Year		Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
D-8	Senior Working Foreman											
	Grounds/Fields Foreman	7/1/23 - 6/30/24	Annual	\$70,367.44	\$71,774.79	\$73,210.28	\$74,674.49	\$76,167.98	\$77,691.34	\$79,245.17	\$80,830.07	\$82,446.67
	Head Mechanic		Hourly	\$33.83	\$34.51	\$35.20	\$35.90	\$36.62	\$37.35	\$38.10	\$38.86	\$39.64
	Sewer Operations Suprvsr											
D-7	Cemetery Foreman											
	Foreman	7/1/23 - 6/30/24	Annual	\$65,798.41	\$67,114.38	\$68,456.66	\$69,825.80	\$71,222.31	\$72,646.76	\$74,099.70	\$75,581.69	\$77,093.32
			Hourly	\$31.63	\$32.27	\$32.91	\$33.57	\$34.24	\$34.93	\$35.62	\$36.34	\$37.06
D-6	Heavy Equipment Operator											
	Sewer Pump Operator	7/1/23 - 6/30/24	Annual	\$65,290.74	\$66,596.55	\$67,928.48	\$69,287.05	\$70,672.79	\$72,086.25	\$73,527.97	\$74,998.53	\$76,498.50
	Mechanic		Hourly	\$31.39	\$32.02	\$32.66	\$33.31	\$33.98	\$34.66	\$35.35	\$36.06	\$36.78
D-5	<i>no positions assigned</i>											
		7/1/23 - 6/30/24	Annual	\$57,852.27	\$59,009.32	\$60,189.50	\$61,393.29	\$62,621.16	\$63,873.58	\$65,151.05	\$66,454.07	\$67,783.16
			Hourly	\$27.81	\$28.37	\$28.94	\$29.52	\$30.11	\$30.71	\$31.32	\$31.95	\$32.59
D-4	<i>no positions assigned</i>											
		7/1/23 - 6/30/24	Annual	\$57,256.32	\$58,401.44	\$59,569.47	\$60,760.86	\$61,976.08	\$63,215.60	\$64,479.91	\$65,769.51	\$67,084.90
			Hourly	\$27.53	\$28.08	\$28.64	\$29.21	\$29.80	\$30.39	\$31.00	\$31.62	\$32.25
D-3	Operator-Laborer											
		7/1/23 - 6/30/24	Annual	\$50,460.80	\$51,480.00	\$52,499.20	\$53,545.16	\$54,615.52	\$55,707.39	\$56,821.36	\$57,957.43	\$59,116.57
			Hourly	\$24.26	\$24.75	\$25.24	\$25.74	\$26.26	\$26.78	\$27.32	\$27.86	\$28.42
D-2	<i>no positions assigned</i>											
		7/1/23 - 6/30/24	Annual	\$45,988.80	\$46,904.00	\$47,840.00	\$48,796.80	\$49,753.60	\$50,752.00	\$51,771.20	\$52,811.20	\$53,872.00
			Hourly	\$22.11	\$22.55	\$23.00	\$23.46	\$23.92	\$24.40	\$24.89	\$25.39	\$25.90

In accordance with the FY24 Collective Bargaining Agreement, revisions to the DPW Compensation Plan are presented above.

FIRE DEPARTMENT

Grade	Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step	Service Step			
F-2	CAPTAIN NON-EMT	7/1/22 - 6/30/23	Annual	\$81,719.01	\$83,353.39					10 yrs+	\$85,645.61	15 yrs+	\$88,000.86	
			Hourly	\$37.32	\$38.06						\$39.11		\$40.19	
		CAPTAIN EMT-B	7/1/22 - 6/30/23	Annual	\$87,847.93	\$89,604.89					10 yrs+	\$92,069.03	15 yrs+	\$94,600.93
				Hourly	\$40.12	\$40.92						\$42.04		\$43.20
		CAPTAIN EMT-P	7/1/22 - 6/30/23	Annual	\$93,976.86	\$95,856.40					10 yrs+	\$98,492.45	15 yrs+	\$101,200.99
				Hourly	\$42.91	\$43.77						\$44.98		\$46.21
		7/1/23 - 6/30/24	Annual	\$81,719.01	\$83,353.39					10 yrs+	\$85,645.61	15 yrs+	\$88,000.86	
			Hourly	\$37.32	\$38.06						\$39.11		\$40.19	
	CAPTAIN EMT-B	7/1/23 - 6/30/24	Annual	\$87,847.93	\$89,604.89					10 yrs+	\$92,069.03	15 yrs+	\$94,600.93	
			Hourly	\$40.12	\$40.92						\$42.04		\$43.20	
		7/1/23 - 6/30/24	Annual	\$93,976.86	\$95,856.40					10 yrs+	\$98,492.45	15 yrs+	\$101,200.99	
			Hourly	\$42.91	\$43.77						\$44.98		\$46.21	
F-3	LIEUTENANT NON-EMT	7/1/22 - 6/30/23	Annual	\$72,780.99	\$74,236.61					10 yrs+	\$76,278.12	15 yrs+	\$78,375.77	
			Hourly	\$33.24	\$33.90						\$34.83		\$35.79	
		LIEUTENANT EMT-B	7/1/22 - 6/30/23	Annual	\$78,239.57	\$79,804.36					10 yrs+	\$81,998.98	15 yrs+	\$84,253.95
				Hourly	\$35.73	\$36.44						\$37.44		\$38.47
		LIEUTENANT EMT-P	7/1/22 - 6/30/23	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13
				Hourly	\$38.22	\$38.98						\$40.06		\$41.16
		EMS COORD.	7/1/22 - 6/30/23	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13
				Hourly*	\$40.13	\$40.93						\$42.06		\$43.22
			7/1/23 - 6/30/24	Annual	\$72,780.99	\$74,236.61					10 yrs+	\$76,278.12	15 yrs+	\$78,375.77
				Hourly	\$33.24	\$33.90						\$34.83		\$35.79
			7/1/23 - 6/30/24	Annual	\$78,239.57	\$79,804.36					10 yrs+	\$81,998.98	15 yrs+	\$84,253.95
				Hourly	\$35.73	\$36.44						\$37.44		\$38.47
		7/1/23 - 6/30/24	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
			Hourly	\$38.22	\$38.98						\$40.06		\$41.16	
		7/1/23 - 6/30/24	Annual	\$83,698.14	\$85,372.10					10 yrs+	\$87,719.84	15 yrs+	\$90,132.13	
			Hourly*	\$40.13	\$40.93						\$42.06		\$43.22	
F-4	FIREFIGHTER NON-EMT (FF-5)	7/1/22 - 6/30/23	Annual	\$51,113.54	\$54,002.54	\$56,887.27	\$60,766.66	\$62,285.83	\$63,842.98	10 yrs+	\$65,598.66	15 yrs+	\$67,402.62	
			Hourly	\$23.34	\$24.66	\$25.98	\$27.75	\$28.44	\$29.15		\$29.96		\$30.78	
		FIREFIGHTER EMT-B (FF6)	7/1/22 - 6/30/23	Annual	\$54,947.05	\$58,052.73	\$61,153.81	\$65,324.16	\$66,957.27	\$68,631.20	10 yrs+	\$70,518.56	15 yrs+	\$72,457.82
				Hourly	\$25.09	\$26.51	\$27.93	\$29.83	\$30.58	\$31.34		\$32.20		\$33.09
		FIREFIGHTER EMT-P (FF7)	7/1/22 - 6/30/23	Annual	\$58,780.57	\$62,102.92	\$65,420.36	\$69,881.66	\$71,628.70	\$73,419.42	10 yrs+	\$75,438.46	15 yrs+	\$77,513.01
				Hourly	\$26.84	\$28.36	\$29.87	\$31.91	\$32.71	\$33.53		\$34.45		\$35.40
		7/1/23 - 6/30/24	Annual	\$51,113.54	\$54,002.54	\$56,887.27	\$60,766.66	\$62,285.83	\$63,842.98	10 yrs+	\$65,598.66	15 yrs+	\$67,402.62	
			Hourly	\$23.34	\$24.66	\$25.98	\$27.75	\$28.44	\$29.15		\$29.96		\$30.78	
		7/1/23 - 6/30/24	Annual	\$54,947.05	\$58,052.73	\$61,153.81	\$65,324.16	\$66,957.27	\$68,631.20	10 yrs+	\$70,518.56		\$72,457.82	
			Hourly	\$25.09	\$26.51	\$27.93	\$29.83	\$30.58	\$31.34		\$32.20		\$33.09	
		7/1/23 - 6/30/24	Annual	\$58,780.57	\$62,102.92	\$65,420.36	\$69,881.66	\$71,628.70	\$73,419.42	10 yrs+	\$75,438.46	15 yrs+	\$77,513.01	
			Hourly	\$26.84	\$28.36	\$29.87	\$31.91	\$32.71	\$33.53		\$34.45		\$35.40	

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

CONTRACT NOT SETTLED AT TIME OF PRINTING

POLICE SUPERIORS								
	Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5
	LIEUTENANT	7/1/22 - 6/30/23*	Annual	Formerly included at Grade 14 on the ATP Compensation Plan				
		7/1/23 - 6/30/24	Annual	106,103.00	109,286.00	112,565.00	115,942.00	119,420.00
			Biweekly	4,080.88	4,203.31	4,329.42	4,459.31	4,593.08
<p><i>*The position of "Police Lieutenant" has been removed from Grade 14 on the ATP Compensation Plan and the above compensation plan has been set forth for FY24.</i></p>								

POLICE DEPARTMENT

Grade	Title	Fiscal Year		Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Service Step 1 (10 yrs+)	Service Step 2 (15 yrs+)	Service Step 3 (30 yrs)	
P-3																	
	SERGEANT	7/1/22 - 6/30/23	Annual		\$77,022.50	\$78,562.98	\$80,134.21							\$82,938.93	\$85,841.81	\$87,558.64	
			Biweekly		\$2,954.45	\$3,013.54	\$3,073.81								\$3,181.39	\$3,292.74	\$3,358.60
		7/1/23 - 6/30/24	Annual		\$77,022.50	\$78,562.98	\$80,134.21								\$82,938.93	\$85,841.81	\$87,558.64
			Biweekly		\$2,954.45	\$3,013.54	\$3,073.81								\$3,181.39	\$3,292.74	\$3,358.60
P-4																	
	OFFICER	7/1/22 - 6/30/23	Annual		\$53,139.63	\$55,978.33	\$59,795.71	\$60,991.62	\$62,211.41	\$63,455.69	\$64,724.80	\$66,019.30	\$67,339.68	\$69,696.57	\$72,135.97	\$73,578.68	
			Biweekly		\$2,038.34	\$2,147.23	\$2,293.66	\$2,339.53	\$2,386.32	\$2,434.05	\$2,482.73	\$2,532.39	\$2,583.03	\$2,673.44	\$2,767.01	\$2,822.35	
		7/1/23 - 6/30/24	Annual		\$53,139.63	\$55,978.33	\$59,795.71	\$60,991.62	\$62,211.41	\$63,455.69	\$64,724.80	\$66,019.30	\$67,339.68	\$69,696.57	\$72,135.97	\$73,578.68	
			Biweekly		\$2,038.34	\$2,147.23	\$2,293.66	\$2,339.53	\$2,386.32	\$2,434.05	\$2,482.73	\$2,532.39	\$2,583.03	\$2,673.44	\$2,767.01	\$2,822.35	

CONTRACT NOT SETTLED AT TIME OF PRINTING

SEIU CLERICAL EMPLOYEES

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8*
											<i>10 yrs+ Service</i>
2	<i>no positions assigned</i>	7/1/22 - 6/30/23	Biweekly	\$1,313.90	\$1,367.10	\$1,395.10	\$1,421.70	\$1,450.40	\$1,479.10	\$1,509.20	\$1,539.30
			Hourly	\$18.77	\$19.53	\$19.93	\$20.31	\$20.72	\$21.13	\$21.56	\$21.99
		7/1/23 - 6/30/24	Biweekly	\$1,313.90	\$1,367.10	\$1,395.10	\$1,421.70	\$1,450.40	\$1,479.10	\$1,509.20	\$1,539.30
			Hourly	\$18.77	\$19.53	\$19.93	\$20.31	\$20.72	\$21.13	\$21.56	\$21.99
3	<i>no positions assigned</i>	7/1/22 - 6/30/23	Biweekly	\$1,418.20	\$1,475.60	\$1,505.00	\$1,535.80	\$1,565.90	\$1,597.40	\$1,630.30	\$1,662.50
			Hourly	\$20.26	\$21.08	\$21.50	\$21.94	\$22.37	\$22.82	\$23.29	\$23.75
		7/1/23 - 6/30/24	Biweekly	\$1,418.20	\$1,475.60	\$1,505.00	\$1,535.80	\$1,565.90	\$1,597.40	\$1,630.30	\$1,662.50
			Hourly	\$20.26	\$21.08	\$21.50	\$21.94	\$22.37	\$22.82	\$23.29	\$23.75
4	Principal Clerk	7/1/22 - 6/30/23	Biweekly	\$1,579.20	\$1,641.50	\$1,673.70	\$1,708.00	\$1,742.30	\$1,777.30	\$1,812.30	\$1,848.70
			Hourly	\$22.56	\$23.45	\$23.91	\$24.40	\$24.89	\$25.39	\$25.89	\$26.41
		7/1/23 - 6/30/24	Biweekly	\$1,579.20	\$1,641.50	\$1,673.70	\$1,708.00	\$1,742.30	\$1,777.30	\$1,812.30	\$1,848.70
			Hourly	\$22.56	\$23.45	\$23.91	\$24.40	\$24.89	\$25.39	\$25.89	\$26.41
5	Accounting Specialist Office Assistant	7/1/22 - 6/30/23	Biweekly	\$1,719.90	\$1,789.20	\$1,826.30	\$1,862.00	\$1,899.10	\$1,937.60	\$1,976.10	\$2,015.30
			Hourly	\$24.57	\$25.56	\$26.09	\$26.60	\$27.13	\$27.68	\$28.23	\$28.79
		7/1/23 - 6/30/24	Biweekly	\$1,719.90	\$1,789.20	\$1,826.30	\$1,862.00	\$1,899.10	\$1,937.60	\$1,976.10	\$2,015.30
			Hourly	\$24.57	\$25.56	\$26.09	\$26.60	\$27.13	\$27.68	\$28.23	\$28.79
6	Accounting Coordinator Administrative Assistant Conservation Coordinator Payroll Coordinator Recreation Assistant	7/1/22 - 6/30/23	Biweekly	\$1,876.70	\$1,951.60	\$1,990.10	\$2,030.70	\$2,070.60	\$2,112.60	\$2,153.20	\$2,196.60
			Hourly	\$26.81	\$27.88	\$28.43	\$29.01	\$29.58	\$30.18	\$30.76	\$31.38
		7/1/23 - 6/30/24	Biweekly	\$1,876.70	\$1,951.60	\$1,990.10	\$2,030.70	\$2,070.60	\$2,112.60	\$2,153.20	\$2,196.60
			Hourly	\$26.81	\$27.88	\$28.43	\$29.01	\$29.58	\$30.18	\$30.76	\$31.38
7	Admin. Asst., Building Dept. Benefits Administrator Staff Accountant Y&FS Administrative Asst.	7/1/22 - 6/30/23	Biweekly	\$2,044.00	\$2,125.20	\$2,168.60	\$2,212.00	\$2,256.10	\$2,300.90	\$2,346.40	\$2,392.60
			Hourly	\$29.20	\$30.36	\$30.98	\$31.60	\$32.23	\$32.87	\$33.52	\$34.18
		7/1/23 - 6/30/24	Biweekly	\$2,044.00	\$2,125.20	\$2,168.60	\$2,212.00	\$2,256.10	\$2,300.90	\$2,346.40	\$2,392.60
			Hourly	\$29.20	\$30.36	\$30.98	\$31.60	\$32.23	\$32.87	\$33.52	\$34.18
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Office Manager Purchasing Administrator	7/1/22 - 6/30/23	Biweekly	\$2,228.80	\$2,317.00	\$2,363.20	\$2,411.50	\$2,459.10	\$2,508.10	\$2,558.50	\$2,609.60
			Hourly	\$31.84	\$33.10	\$33.76	\$34.45	\$35.13	\$35.83	\$36.55	\$37.28
		7/1/23 - 6/30/24	Biweekly	\$2,228.80	\$2,317.00	\$2,363.20	\$2,411.50	\$2,459.10	\$2,508.10	\$2,558.50	\$2,609.60
			Hourly	\$31.84	\$33.10	\$33.76	\$34.45	\$35.13	\$35.83	\$36.55	\$37.28

*SEIU Clerical Union Employees who have completed Level 7 and have 10 years+ of service shall qualify for Level 8

CONTRACT NOT SETTLED AT TIME OF PRINTING

PART-TIME, SEASONAL AND OTHER POSITIONS		
OFFICE OF THE TOWN CLERK	FY2023 SALARY	FY2024 SALARY
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$17.00 per hour	\$17.75 per hour
Election Clerk	\$15.00 per hour	\$15.75 per hour
Election Inspector	\$14.25 per hour	\$15.00 per hour
INSPECTORS	FY2023 SALARY	FY2024 SALARY
Inspector of Animals	\$500 per year	\$500 per year
Sealer of Weights and Measures	<i>vacant</i>	<i>vacant</i>
Assistant Plumbing, Wiring, Gas Inspectors	\$25.95 - \$33.05 per hour	\$26.60 - \$33.88 per hour
PUBLIC SAFETY POSITIONS	FY2023 SALARY	FY2024 SALARY
Assistant Animal Control Officer	\$15.27 - \$21.33 per hour	\$15.27 - \$21.33 per hour
Fire Alarm Maintenance Specialist	\$34.68 per hour	\$35.55 per hour
Fire Apparatus Maintenance Specialist	\$31.54 - \$45.00 per hour	\$32.33 - \$46.13 per hour
Police Academy Trainee	\$24.18 per hour	\$24.78 per hour
Traffic Supervisors*:		
Level 1	\$21.53 per hour	\$22.07 per hour
Level 2	\$23.06 per hour	\$23.64 per hour
Level 3	\$24.70 per hour	\$25.32 per hour
PUBLIC WORKS POSITIONS	FY2023 SALARY	FY2024 SALARY
Engineering Intern	\$15.00 - \$16.30 per hour	\$18.00 - \$19.00 per hour
Seasonal Laborer:		
Level 1	\$14.25 - \$15.73 per hour	\$16.50 per hour
Level 2	\$14.25 - \$15.73 per hour	\$17.00 per hour
Level 3	\$14.25 - \$15.73 per hour	\$17.50 per hour
Level 4	\$14.25 - \$15.73 per hour	\$18.00 per hour
Level 5	\$14.25 - \$15.73 per hour	\$18.50 per hour
Level 6	\$14.25 - \$15.73 per hour	\$19.00 per hour
GOVERNMENT SERVICES POSITIONS	FY2023 SALARY	FY2024 SALARY
Board / Commission Secretary	\$15.00 - \$28.00 per hour	\$15.00 - \$29.00 per hour
COA Part-Time Van Driver	\$16.38 - \$20.45 per hour	\$16.38 - \$20.45 per hour
Carer of Graves	\$1250 - \$1500 per year	\$1500 - \$2000 per year
Energy Manager	\$48.00 - \$62.00 per hour	\$48.00 - \$62.00 per hour
Temporary Support Staff	\$15.00 - \$27.50 per hour	\$15.00 - \$29.00 per hour

*Traffic Supervisors' wages are subject to Collective Bargaining Agreement

Recreation Part-Time Seasonal Compensation Plan for 2023

Grade	Position Title	Calendar Year		Step 1	Step 2	Step 3	Minimum Requirements
1	Counselor	1/1/22 - 12/31/22	Hourly	\$14.25			Counselor: 2 yrs. CIT Experience or Similar Exp.w/Children Required.
		1/1/23 - 12/31/23	Hourly	\$15.00	\$15.50		First Aid, CPR/AED Certification Required.
	Water Safety Aide Deck Hand	1/1/22 - 12/31/22	Hourly	\$14.25			Aquatics: Minimum Age 15+, Lifeguard Trainging (LGT) Required.
		1/1/23 - 12/31/23	Hourly	\$15.00	\$15.50		First Aid, CPR/AED Certification Required.
2	Sr Counselor	1/1/22 - 12/31/22	Hourly	\$14.75			2 yrs. Counselor & Group Supervision Experience Required.
		1/1/23 - 12/31/23	Hourly	\$16.00	\$16.32	\$16.65	High School Graduate. First Aid, CPR/AED Cert Required.
3	Specialist/Coach	1/1/22 - 12/31/22	Hourly	\$16.50	\$16.83	\$17.17	Minimum 3 yrs. Supervisory Experience.
		1/1/23 - 12/31/23	Hourly	\$17.00	\$17.34	\$17.69	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; Coaching Experience Preferred.
4	Supervisor	1/1/22 - 12/31/22	Hourly	\$16.75	\$17.09	\$17.43	HS Graduate, Minimum 3 yrs. Sr Counselor & Supervisory Experience.
		1/1/23 - 12/31/23	Hourly	\$17.25	\$17.60	\$17.95	First Aid, CPR/AED Certification Required.
5	Lifeguard	1/1/22 - 12/31/22	Hourly	\$17.00	\$17.34	\$17.69	Minimum Age 16+, Lifeguard Training Required.
		1/1/23 - 12/31/23	Hourly	\$17.50	\$17.85	\$18.21	First Aid, CPR/AED Certification Required.
6	Water Safety Instructor	1/1/22 - 12/31/22	Hourly	\$17.75	\$18.11	\$18.47	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required.
		1/1/23 - 12/31/23	Hourly	\$18.50	\$18.87	\$19.25	First Aid, CPR/AED Certification Required.
7	Senior Supervisor Assistant Coordinator	1/1/22 - 12/31/22	Hourly	\$18.50	\$18.87	\$19.25	Min Age 21+, Bachelors Degree Pref., Min. 3 yrs. Supervisory Experience.
		1/1/23 - 12/31/23	Hourly	\$19.50	\$19.89	\$20.29	First Aid, CPR/AED Certification Required.
							Aquatics: LGT Required; 3 yrs. Supervisory Experience.
8	Coordinator	1/1/22 - 12/31/22	Hourly	\$21.50	\$22.25	\$23.00	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience.
		1/1/23 - 12/31/23	Hourly	\$21.75	\$22.35	\$23.00	First Aid, CPR/AED Certification Required.
9	Camp Director	1/1/22 - 12/31/22	Hourly	\$24.50	\$25.25	\$26.25	Bachelor Degree Required; Teacher Certification Preferred; Min. 4+ yrs.
		1/1/23 - 12/31/23	Hourly	\$25.00	\$25.50	\$26.25	Supervisory Experience. First Aid and CPR/AED Certification Required.
10	Certified Instructor				MIN	MAX	
		1/1/22 - 12/31/22	Hourly		\$25.00	\$50.00	5+ yrs. Experience & Certification in Subject Area.
		1/1/23 - 12/31/23	Hourly		\$25.00	\$100.00	First Aid, CPR/AED Certification Required.

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

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

ADMINISTRATION

Superintendent	FY '24	\$ 230,807
	FY '23	\$ 226,281
Assistant Superintendent	FY '24	\$ 169,745
	FY '23	\$ 166,416
Director of Student Services	FY '24	\$ 169,427
	FY '23	\$ 166,104
Director of Finance and Operations	FY '24	\$ 159,273
	FY '23	\$ 156,077
Director of Technology	FY '24	\$ 159,153
	FY '23	\$ 156,032

	<u>PRINCIPALS</u>	<u>ASSISTANT PRINCIPALS</u>	<u>Dean of Students</u>
Senior High School	FY '24 \$ 151,137	\$ 119,340	\$ 93,050
	FY '23 \$ 148,174	\$ 117,000	\$ 91,225
Middle School	FY '24 \$ 142,800	\$ 127,029	\$ 112,200
	FY '23 \$ 140,000	\$ 124,538	\$ 110,000
Elementary	FY '24 \$132,600-160,702		
	FY '23 \$130,000 - \$157,551		

FY24 numbers reflect the amounts in the proposed budget.

CAFETERIA EMPLOYEES*

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Lead Cook	FY '24						
	FY '23	\$ 16.40	\$ 17.31	\$ 18.64	\$ 19.80	\$ 20.56	\$ 21.37
Cooks	FY '24						
	FY '23	\$ 16.15	\$ 17.05	\$ 18.38	\$ 19.54	\$ 20.31	\$ 21.11
General	FY '24						
	FY '23	\$ 15.25	\$ 16.14	\$ 17.41	\$ 18.57	\$ 19.36	\$ 20.12

***In FY24, a salary reserve was established for collective bargaining.**

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

TEACHERS and NURSES

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '24	1	\$ 55,651	\$ 56,732	\$ 59,428	\$ 61,454	\$ 63,480	\$ 65,373	\$ 68,206	\$ 77,463
FY '24	2	\$ 57,876	\$ 59,001	\$ 61,805	\$ 63,913	\$ 66,019	\$ 67,988	\$ 70,934	\$ 80,561
FY '24	3	\$ 60,191	\$ 61,361	\$ 64,276	\$ 66,468	\$ 68,660	\$ 70,708	\$ 73,771	\$ 83,784
FY '24	4	\$ 62,598	\$ 63,816	\$ 66,848	\$ 69,126	\$ 71,407	\$ 73,536	\$ 76,723	\$ 87,135
FY '24	5	\$ 65,103	\$ 66,368	\$ 69,523	\$ 71,892	\$ 74,262	\$ 76,478	\$ 79,791	\$ 90,620
FY '24	6	\$ 67,707	\$ 69,023	\$ 72,303	\$ 74,769	\$ 77,234	\$ 79,537	\$ 82,983	\$ 94,246
FY '24	7	\$ 70,416	\$ 71,784	\$ 75,195	\$ 77,759	\$ 80,321	\$ 82,718	\$ 86,302	\$ 98,015
FY '24	8	\$ 73,232	\$ 74,655	\$ 78,203	\$ 80,869	\$ 83,535	\$ 86,027	\$ 89,754	\$ 101,936
FY '24	9	\$ 76,160	\$ 77,641	\$ 81,331	\$ 84,105	\$ 86,877	\$ 89,468	\$ 93,344	\$ 106,013
FY '24	10	\$ 79,208	\$ 80,748	\$ 84,585	\$ 87,469	\$ 90,352	\$ 93,047	\$ 97,078	\$ 110,253
FY '24	11	\$ 82,376	\$ 83,977	\$ 87,968	\$ 90,967	\$ 93,965	\$ 96,769	\$ 100,961	\$ 114,664
FY '24	12	\$ 85,670	\$ 87,336	\$ 91,487	\$ 94,606	\$ 97,723	\$ 100,640	\$ 104,999	\$ 119,250
FY '24	13	\$ 89,098	\$ 90,830	\$ 95,145	\$ 98,389	\$ 101,634	\$ 104,666	\$ 109,200	\$ 124,020
FY '24	14	\$ 92,662	\$ 94,463	\$ 98,951	\$ 102,325	\$ 105,700	\$ 108,851	\$ 113,567	\$ 127,207
FY '24	15	\$ 95,644	\$ 98,305	\$ 105,998	\$ 108,953	\$ 111,327	\$ 114,595	\$ 117,553	

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

TEACHERS and NURSES

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '23	1	\$ 54,030	\$ 55,080	\$ 57,697	\$ 59,664	\$ 61,631	\$ 63,469	\$ 66,219	\$ 75,207
FY '23	2	\$ 56,190	\$ 57,283	\$ 60,005	\$ 62,051	\$ 64,096	\$ 66,008	\$ 68,868	\$ 78,215
FY '23	3	\$ 58,438	\$ 59,574	\$ 62,404	\$ 64,532	\$ 66,660	\$ 68,649	\$ 71,622	\$ 81,344
FY '23	4	\$ 60,775	\$ 61,957	\$ 64,901	\$ 67,113	\$ 69,327	\$ 71,394	\$ 74,488	\$ 84,597
FY '23	5	\$ 63,207	\$ 64,435	\$ 67,498	\$ 69,798	\$ 72,099	\$ 74,250	\$ 77,467	\$ 87,981
FY '23	6	\$ 65,735	\$ 67,013	\$ 70,197	\$ 72,591	\$ 74,984	\$ 77,220	\$ 80,566	\$ 91,501
FY '23	7	\$ 68,365	\$ 69,693	\$ 73,005	\$ 75,494	\$ 77,982	\$ 80,309	\$ 83,788	\$ 95,160
FY '23	8	\$ 71,099	\$ 72,481	\$ 75,925	\$ 78,514	\$ 81,102	\$ 83,521	\$ 87,140	\$ 98,967
FY '23	9	\$ 73,942	\$ 75,380	\$ 78,962	\$ 81,655	\$ 84,347	\$ 86,862	\$ 90,625	\$ 102,925
FY '23	10	\$ 76,901	\$ 78,396	\$ 82,121	\$ 84,921	\$ 87,720	\$ 90,337	\$ 94,250	\$ 107,042
FY '23	11	\$ 79,977	\$ 81,531	\$ 85,406	\$ 88,317	\$ 91,228	\$ 93,950	\$ 98,020	\$ 111,324
FY '23	12	\$ 83,175	\$ 84,792	\$ 88,822	\$ 91,850	\$ 94,877	\$ 97,709	\$ 101,941	\$ 115,777
FY '23	13	\$ 86,503	\$ 88,184	\$ 92,374	\$ 95,523	\$ 98,674	\$ 101,617	\$ 106,019	\$ 120,408
FY '23	14	\$ 89,963	\$ 91,712	\$ 96,069	\$ 99,345	\$ 102,621	\$ 105,681	\$ 110,259	\$ 123,502
FY '23	15	\$ 92,858	\$ 95,442	\$ 102,911	\$ 105,780	\$ 108,084	\$ 111,257	\$ 114,129	

Appendix B.
Salary Schedule for School Employees
(Continued)

ADMINISTRATIVE ASSISTANTS

		Step 1	Step 2	Step 3	Step 4	Step 5
Classification 1	FY '24	29.25	30.43	31.63	32.89	34.22
Classification 1	FY '23	28.68	29.83	31.01	32.25	33.55
Classification 2	FY '24	27.55	28.65	29.81	30.99	32.22
Classification 2	FY '23	27.01	28.09	29.22	30.39	31.59
Classification 3	FY '24	26.45	27.52	28.62	29.76	30.96
Classification 3	FY '23	25.94	26.98	28.06	29.18	30.35

SCHOOL CUSTODIANS

Classification:		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Custodian	FY '24	\$ 20.88	\$ 22.02	\$ 22.81	\$ 24.01	\$ 25.15	\$ 26.67
Custodian	FY '23	\$ 20.37	\$ 21.48	\$ 22.25	\$ 23.42	\$ 24.54	\$ 26.02
Lead Custodian	FY '24	\$ 22.82	\$ 24.17	\$ 24.91	\$ 26.12	\$ 27.35	\$ 28.94
Lead Custodian	FY '23	\$ 22.26	\$ 23.58	\$ 24.30	\$ 25.48	\$ 26.68	\$ 28.23
Team Lead Custodian	FY '24	\$ 23.84	\$ 25.19	\$ 25.93	\$ 27.14	\$ 28.37	\$ 29.96
Team Lead Custodian	FY '23	\$ 23.26	\$ 24.58	\$ 25.30	\$ 26.48	\$ 27.68	\$ 29.23
Head Grounds	FY '24	\$ 26.36	\$ 27.72	\$ 28.45	\$ 29.66	\$ 30.89	\$ 32.48
Head Grounds	FY '23	\$ 25.72	\$ 27.04	\$ 27.76	\$ 28.94	\$ 30.14	\$ 31.69
Maintenance	FY '24	\$ 30.75	\$ 31.98	\$ 33.26	\$ 34.60	\$ 35.98	\$ 37.41
Maintenance	FY '23	\$ 30.00	\$ 31.20	\$ 32.45	\$ 33.76	\$ 35.10	\$ 36.50

DIRECTOR OF FACILITIES

FY '24	\$ 127,029
FY '23	\$ 124,538

INSTRUCTIONAL ASSISTANTS

		Step 1	Step 2	Step 3	Step 4	Step 5
	FY '24	\$ 20.85	\$ 21.48	\$ 22.12	\$ 22.78	\$ 23.47
	FY '23	\$ 17.00	\$ 17.90	\$ 18.82	\$ 19.85	\$ 20.86

Appendix C

Salary Schedule for Elected Town Officers Fiscal Year July 1, 2023 – June 30, 2024

<i>Position</i>	<i>Fiscal Year 2023 Salary</i>	<i>Fiscal Year 2024 Salary</i>
<i>Town Clerk (Full Time)</i>	\$110,358	\$120,000
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Select Board Member</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Select Board Department						
Salaries	674,927	700,519	707,761	7,242	1.0%	Taxation
Expenses	48,042	45,500	45,500	0	0.0%	Taxation
1. Total Select Board Department	722,969	746,019	753,261	7,242	1.0%	
Finance and Warrant Commission						
Salary	21,068	22,208	19,963	(2,245)	-10.1%	Taxation
Expenses	43,807	43,900	46,110	2,210	5.0%	Taxation
2. Total Finance and Warrant Commission	64,875	66,108	66,073	(35)	-0.1%	
Accounting Department						
Salaries	275,441	284,527	304,048	19,521	6.9%	Taxation
Expenses	4,757	7,000	7,000	0	0.0%	Taxation
3. Total Accounting Department	280,198	291,527	311,048	19,521	6.7%	
Assessors Department						
Salaries	223,657	231,871	237,718	5,847	2.5%	Taxation
Expenses	21,512	22,450	22,450	0	0.0%	Taxation
4. Total Assessors Department	245,168	254,321	260,168	5,847	2.3%	
Treasurer Department						
Salary	123,835	129,953	136,178	6,225	4.8%	Taxation
Expenses	7,968	10,450	10,450	0	0.0%	Taxation
5. Total Treasurer Department	131,803	140,403	146,628	6,225	4.4%	
Collector Department						
Salaries	125,158	130,179	131,162	983	0.8%	Taxation
Expenses	84,383	84,650	84,650	0	0.0%	\$42,500 Ambulance receipts/Taxation
6. Total Collector Department	209,541	214,829	215,812	983	0.5%	For Ambulance Billing Service
Legal Department						
Salary	141,510	139,113	142,599	3,486	2.5%	Taxation
Expenses	79,884	98,000	98,000	0	0.0%	Taxation
7. Total Legal Department	221,394	237,113	240,599	3,486	1.5%	
Human Resources Department						
Salary	258,363	273,643	345,349	71,706	26.2%	Taxation
Expenses	7,489	7,500	7,500	0	0.0%	Taxation
8. Total Human Resources Department	265,851	281,143	352,849	71,706	25.5%	
Information Systems Department						
Salaries	294,770	329,948	341,046	11,098	3.4%	Taxation
Expenses	78,500	78,500	81,000	2,500	3.2%	Taxation
9. Total Information Systems Department	373,270	408,448	422,046	13,598	3.3%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Town Clerk Department						
Salaries	208,660	236,691	250,607	13,916	5.9%	Taxation
Expenses	50,293	89,133	72,200	(16,933)	-19.0%	Taxation
10. Total Town Clerk Department	258,952	325,824	322,807	(3,017)	-0.9%	
Housing Authority						
Salary	23,782	25,062	26,354	1,292	5.2%	Taxation
Expenses	3,900	11,600	11,600	0	0.0%	Taxation
11. Total Housing Authority	27,682	36,662	37,954	1,292	3.5%	
12. Outside Professional Services						
Expenses	18,524	46,500	69,500	23,000	49.5%	Taxation
13. Training/Professional Development						
Expenses	9,198	15,000	25,000	10,000	66.7%	Taxation
Total General Government	2,829,426	3,063,897	3,223,745	159,848	5.2%	

Police Department						
Salaries	4,616,560	4,690,810	4,888,210	197,400	4.2%	Taxation
Expenses	296,280	337,850	352,650	14,800	4.4%	Taxation
	4,912,840	5,028,660	5,240,860	212,200	4.2%	
Auxiliary Police/Civil Defense						
Expenses	3,237	3,500	4,000	500	14.3%	Taxation
	3,237	3,500	4,000	500	14.3%	
Animal Control						
Salary	60,032	63,720	65,332	1,612	2.5%	Taxation
Expenses	894	10,350	10,350	0	0.0%	Taxation
	60,926	74,070	75,682	1,612	2.2%	
14. Total Police	4,977,003	5,106,230	5,320,542	214,312	4.2%	
Fire Department						
Salaries	4,981,707	4,935,227	5,099,374	164,147	3.3%	\$324,000 Ambulance Receipts/Taxation
Expenses	341,218	300,000	311,500	11,500	3.8%	\$40,000 Ambulance Receipts/Taxation
15. Total Fire	5,322,924	5,235,227	5,410,874	175,647	3.4%	
Total Public Safety	10,299,927	10,341,457	10,731,416	389,959	3.8%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Conservation Division						
Salary	80,990	82,476	84,555	2,079	2.5%	\$17,000 Conservation Receipts/Taxation
Expenses	6,104	6,400	6,400	0	0.0%	Taxation
	87,094	88,876	90,955	2,079	2.3%	
Planning Division						
Salaries	91,319	177,342	178,702	1,360	0.8%	Taxation
Expenses	2,433	4,500	4,500	0	0.0%	Taxation
	93,752	181,842	183,202	1,360	0.7%	
Zoning & Licensing Division						
Salaries	33,566	76,086	76,355	269	0.4%	Taxation
Expenses	476	3,150	3,250	100	3.2%	Taxation
	34,042	79,236	79,605	369	0.5%	
Community & Economic Development						
Salaries	244,537	187,123	196,164	9,041	4.8%	Taxation
Expenses	1,230	3,400	3,300	(100)	-2.9%	Taxation
	245,766	190,523	199,464	8,941	4.7%	
Building Inspection Division						
Salaries	379,451	402,705	417,409	14,704	3.7%	Taxation
Expenses	27,086	38,850	45,850	7,000	18.0%	Taxation
	406,537	441,555	463,259	21,704	4.9%	
Health Division						
Salaries	286,115	311,156	326,280	15,124	4.9%	Taxation
Expenses	21,087	12,200	12,200	0	0.0%	Taxation
	307,202	323,356	338,480	15,124	4.7%	
Outside Health Agencies *	10,656	13,416				Taxation
16. Total Community and Economic Development	1,185,049	1,318,804	1,354,965	36,161	2.7%	
* Outside Health Agency moved to Shared Costs in FY24 and now includes School costs						
Department of Public Works						
Salaries	1,926,570	1,888,377	1,942,362	53,985	2.9%	Taxation
Expenses	611,247	571,100	591,100	20,000	3.5%	Taxation
Total DPW Admin/Operations	2,537,817	2,459,477	2,533,462	73,985	3.0%	
Building Maintenance						
Salaries	361,342	415,144	434,634	19,490	4.7%	Taxation
Expenses	1,032,692	1,085,900	1,173,900	88,000	8.1%	Taxation
Total Building Maintenance	1,394,034	1,501,044	1,608,534	107,490	7.2%	
Municipal & School Field Maintenance	184,729	185,000	190,000	5,000	2.7%	Taxation
Street / Traffic Lighting Maintenance	120,754	122,500	125,000	2,500	2.0%	Taxation
17. Total Department of Public Works	4,237,333	4,268,021	4,456,996	188,975	4.4%	
18. Snow & Ice	689,818	450,000	450,000	0	0.0%	Taxation
Total Public Works	4,927,151	4,718,021	4,906,996	188,975	4.0%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Human Services						
Salaries			140,348	140,348		Taxation
Expenses			3,000	3,000		Taxation
	0	0	143,348	143,348		
Council On Aging Department						
Salaries	396,862	397,124	438,944	41,820	10.5%	Taxation
Expenses	38,774	41,650	43,650	2,000	4.8%	Taxation
	435,636	438,774	482,594	43,820	10.0%	
Youth and Family Services Department						
Salaries	288,372	361,517	284,354	(77,163)	-21.3%	Taxation
Expenses	13,484	15,000	16,200	1,200	8.0%	Taxation
	301,856	376,517	300,554	(75,963)	-20.2%	
Veterans Services Department						
Salaries	31,760	33,481	42,677	9,196	27.5%	Taxation
Expenses	99,755	106,414	108,313	1,899	1.8%	Taxation
Total Veterans Services	131,515	139,895	150,990	11,095	7.9%	
Public Library						
Salaries	1,044,566	1,168,226	1,232,570	64,344	5.5%	Taxation
Expenses	329,526	367,650	382,600	14,950	4.1%	Taxation
Lost Books	589	1,600	1,600	0	0.0%	Taxation
Total Library Department	1,374,681	1,537,476	1,616,770	79,294	5.2%	
Recreation Department						
Salaries	478,955	499,138	564,125	64,987	13.0%	\$332,442 Recreation Funds/Taxation
Expenses	15,784	15,784	15,784	0	0.0%	Taxation
Total Recreation Department	494,739	514,922	579,909	64,987	12.6%	
Memorial/Veteran's Day/Westwood Day Expenses	20,952	23,800	25,450	1,650	6.9%	Taxation
19. Total Human Services	2,759,379	3,031,384	3,300,115	268,731	8.9%	
Other						
20. Communications Systems	161,577	166,000	166,000	0	0.0%	Taxation
21. Disability Commission	0	500	500	0	0.0%	Taxation
Total Other	161,577	166,500	166,500	0	0.0%	
Total Municipal Budget	22,162,510	22,640,063	23,683,737	1,043,674	4.61%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Westwood Public Schools						
Salaries	41,441,577	44,177,983	46,497,322	2,319,339	5.2%	Taxation
Expenses	8,571,010	7,584,414	8,246,243	661,829	8.7%	Taxation
22. Total Westwood Public Schools	50,012,587	51,762,397	54,743,565	2,981,168	5.8%	
23. Blue Hills Regional School Assessment	129,617	131,397	169,054	37,657	28.7%	Taxation
Crossing Guards						
Salaries	110,092	119,072	123,367	4,295	3.6%	Taxation
Expenses	3,627	3,000	3,000	0	0.0%	Taxation
24. Total Crossing Guards	113,719	122,072	126,367	4,295	3.5%	
Total School Budgets	50,255,923	52,015,866	55,038,986	3,023,120	5.8%	

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,838,126	1,970,534	2,004,502	33,968	1.7%	Taxation
Workers Compensation	189,161	371,310	389,876	18,566	5.0%	Taxation
Unemployment Compensation	18,023	143,738	143,738	0	0.0%	Taxation
Health Insurance	4,714,758	5,490,256	5,792,848	302,592	5.5%	Taxation
Life Insurance	6,842	8,800	8,800	0	0.0%	Taxation
Payroll service/Other	35,543	40,170	41,929	1,759	4.4%	Taxation
Medicare Part B	113,139	183,785	183,785	0	0.0%	Taxation
Social Security Tax	3,943	7,500	7,500	0	0.0%	Taxation
Medicare Payroll Tax	604,309	994,652	1,094,117	99,465	10.0%	Taxation
School Employee Benefits/Costs	7,523,842	9,210,745	9,667,095	456,350	5.0%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
Municipal Employee Benefits/Costs						
Retirement Assessment	4,289,289	4,602,407	4,677,171	74,764	1.6%	Taxation
Workers Compensation	89,997	174,865	183,608	8,743	5.0%	Taxation
Unemployment Compensation	16,127	20,293	20,293	0	0.0%	Taxation
Health Insurance	1,822,206	1,818,155	1,918,154	99,999	5.5%	Taxation
Life Insurance	3,420	5,500	5,500	0	0.0%	Taxation
Pre-Hire/Payroll/Other	147,927	143,870	144,962	1,092	0.8%	Taxation
Public Safety Medical/111F ins	84,446	99,000	102,300	3,300	3.3%	Taxation
Medicare Part B	49,702	74,547	74,547	0	0.0%	Taxation
Social Security Tax	525	5,000	5,000	0	0.0%	Taxation
Medicare Payroll Tax	261,103	391,144	430,258	39,114	10.0%	Taxation
Municipal Employee Benefits/Costs	6,764,741	7,334,781	7,561,793	227,012	3.1%	
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	559,380	608,580	639,000	30,420	5.0%	Taxation
Waste Collection/Disposal Expenses	1,492,955	1,694,500	1,774,000	79,500	4.7%	Taxation
Energy/Sustainability Efforts	58,549	109,810	115,391	5,581	5.1%	Taxation
Townwide Hardware/Software Maintenance	458,650	515,500	543,650	28,150	5.5%	\$4,575 Ambulance Receipts/Taxation
Town Wide Newsletter Communication		30,000	55,000	25,000	83.3%	Taxation
Outside Health Agencies*			32,916	32,916		Taxation
Audit Services -Town and School	80,710	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	2,650,244	3,039,640	3,241,207	201,567	6.6%	
25. Total Benefits/Shared Fixed Costs	16,938,827	19,585,166	20,470,095	884,929	4.5%	
Reserve Funds						
26. Select Board Reserve Fund**	0	295,000	355,000	60,000	20.3%	Taxation
27. Special Town Mtg/Election/Charter	21,926	60,000	60,000	0	0.0%	Taxation
28. Reserve Fund	0	405,000	405,000	0	0.0%	Free Cash
Total Reserves	21,926	760,000	820,000	60,000	7.9%	
Total Fixed Costs Budget	16,960,752	20,345,166	21,290,095	944,929	4.6%	

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.

* Moved from Community and Economic Development for FY24.

Debt Service Budget

Municipal Related						
Debt Service	3,356,927	3,570,725	3,698,803	128,078	3.6%	Taxation
School Related						
Debt Service	2,329,307	2,248,195	4,010,442	1,762,247	78.4%	Taxation
29. Total Debt Budget	5,686,234	5,818,920	7,709,245	1,890,325	32.5%	

Appendix D
Proposed FY2024 Departmental Salary/Expense Budgets

Description	Expended FY2022	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23	Funding Source
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Sewer Enterprise

Salaries	343,229	472,658	492,942	20,284	4.3%	Sewer Enterprise Funds
Expenses	304,078	194,500	199,500	5,000	2.6%	Sewer Enterprise Funds
Pumping Stations	171,842	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,247,430	3,305,428	3,305,699	271	0.0%	Sewer Enterprise Funds
Mandated Inspections	29,426	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	164,688	174,088	170,988	(3,100)	-1.8%	Sewer Enterprise Funds
System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds

30.

Total Sewer Enterprise	4,285,692	4,463,674	4,486,129	22,455	0.5%	
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Note: Sewer revenue budget will be Operating Budget Plus:

433,331	442,734	Indirect Costs
4,897,005	4,928,863	Total Sewer Revenue

Total Operating Budget	99,351,111	105,283,689	112,208,192	6,924,503	6.6%	
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APPENDIX E

FY24 SCHOOL REQUEST: SUMMARY BY OBJECT CODE

Department		Professional Salaries	Clerical Salaries	Other Salaries	Subtotal Salaries	Contracted Services	Supplies	Other Expenses	Subtotal Non-salary	Total
Elementary										
411	Deerfield	1,399,325	73,318	66,776	1,539,419	1,600	36,260	2,925	40,785	1,580,204
412	Downey	1,809,830	73,018	104,384	1,987,232	2,500	42,514	3,705	48,719	2,035,951
413	Hanlon	1,488,268	74,118	73,301	1,635,687	1,200	35,302	2,575	39,077	1,674,764
414	Martha Jones	1,681,885	80,512	67,474	1,829,871	900	55,389	4,270	60,559	1,890,430
415	Sheehan	1,852,505	81,620	70,605	2,004,730	2,500	50,524	3,925	56,949	2,061,679
Middle School										
421	Thurston	515,443	178,443	0	693,886	5,000	33,900	29,300	68,200	762,086
242	English/Language Arts-MS	1,076,851	0	0	1,076,851	0	15,500	4,200	19,700	1,096,551
252	Foreign Language-MS	405,749	0	0	405,749	0	6,200	600	6,800	412,549
282	Mathematics-MS	1,062,317	0	0	1,062,317	0	4,000	0	4,000	1,066,317
312	Science-MS	860,457	0	0	860,457	0	14,250	0	14,250	874,707
322	Social Studies-MS	660,185	0	0	660,185	0	6,300	0	6,300	666,485
332	CACE-MS	75,195	0	0	75,195	1,000	8,000	200	9,200	84,395
High School										
431	High School	557,827	178,354	67,321	803,502	36,577	23,250	68,200	128,027	931,529
240	English/Language Arts	1,201,199	0	0	1,201,199	0	18,385	1,831	20,216	1,221,415
250	Foreign Languages	984,536	0	0	984,536	3,000	13,550	3,850	20,400	1,004,936
280	Mathematics	1,171,990	0	0	1,171,990	350	11,100	3,250	14,700	1,186,690
310	Science	1,256,569	0	0	1,256,569	3,400	31,170	11,600	46,170	1,302,739
320	Social Studies	1,152,567	0	0	1,152,567	0	16,700	2,600	19,300	1,171,867
220	Athletics	277,770	0	0	277,770	174,758	36,044	85,951	296,753	574,523
K-12 Instruction										
180	Libraries	558,699	0	28,037	586,736	10,200	80,490	2,130	92,820	679,556
210	Art	861,497	0	0	861,497	500	52,720	2,400	55,620	917,117
290	Performing Arts	1,539,408	0	0	1,539,408	14,440	29,275	29,615	73,330	1,612,738
300	Wellness	1,172,312	0	0	1,172,312	0	13,875	3,000	16,875	1,189,187
340	Technology Education	950,835	0	177,201	1,128,036	228,275	116,947	161,228	506,450	1,634,486
Student Services										
390	Student Services	582,777	73,219	3,197,683	3,853,679	1,087,529	37,000	1,440,116	2,564,645	6,418,324
380	Pre-School Special Education	348,900	41,567	6,600	397,067	0	8,800	2,500	11,300	408,367
391	Student Services-Elementary	3,861,764	68,120	22,000	3,951,884	0	26,225	3,850	30,075	3,981,959
392	Student Services-MS	1,869,273	0	3,300	1,872,573	0	11,500	1,250	12,750	1,885,323
393	Student Services-HS	1,695,005	0	5,210	1,700,215	0	4,850	1,900	6,750	1,706,965
260	Guidance	935,555	88,666	0	1,024,221	7,000	4,600	10,100	21,700	1,045,921
265	Nursing	827,713	0	0	827,713	21,125	8,050	5,000	34,175	861,888
District wide										
100	Central Administration	766,652	494,250	0	1,260,902	39,000	21,700	83,000	143,700	1,404,602
120	Shared Management Info Services	122,752	0	0	122,752	0	0	0	0	122,752
150	Curriculum and Instruction	2,208,904	0	151,279	2,360,183	191,834	91,013	133,716	416,563	2,776,746
500	Facilities & Maintenance	249,429	34,060	2,091,036	2,374,525	576,134	1,492,182	83,201	2,151,517	4,526,042
550	Transportation	0	0	0	0	1,118,578	0	0	1,118,578	1,118,578
600	Other Expenses	171,000	174,457	438,450	783,907	69,290	0	0	69,290	853,197
Total		38,212,943	1,713,722	6,570,657	46,497,322	3,596,690	2,457,565	2,191,988	8,246,243	54,743,565

Supplemental Financial Information

This section is intended to provide readers with background on the Town's current financial situation as well as the basis for the Select Board and Finance and Warrant Commission's FY24 budget recommendations.

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

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

- Town wide FY24 Overall Budget Summary book.
- Municipal and School Budget detail books.
- Annual financial statements.
- Credit ratings.
- Bond sale official statements.
- Other Post Employment Benefits (OPEB) liability information.
- Financial policies and current status.

FY24 Budget Summary

The FY24 overall budget strives to provide a well-balanced, comprehensive budget for the community. The Select Board, working closely with the Finance and Warrant Commission, and Town and School officials and administration, has continued to work cooperatively to balance the many needs of the community.



There are many needs to provide for in each budget year. It is important to maintain quality services provided to our residents through the school and municipal departments. It is also important for the budget to provide for appropriate funds for the capital budget, so that the Town's assets are well maintained. In addition, it is very necessary for the Town to maintain appropriate balances in our reserve accounts, as well as to provide for long term liabilities such as pensions and OPEB. It is also important to remember the impact of the budget on our residents' tax bills and to provide tax relief when we are able to do so. As the Select Board has done for several years, this budget makes progress on balancing the overall financial needs of the Town.

The Town experienced difficult budget years in FY10 – FY12. The already challenging budgets in those years had additional pressure through declining revenue due to the poor national economy and high fixed cost increases. Through those difficult years, all Town and School parties worked cooperatively, striving to remain within limited resources and providing the best services as possible to the community. Because Town and School officials responsibly addressed those difficult years and did not seek to use one time budget balancing solutions, the Town was better positioned with a structurally balanced budget and emerged from those difficult years in an enhanced position to move forward.

The Town budgets in FY13 through FY23 exhibited overall improvement in the economy and revenue sources. This improvement, coupled with significant savings due to health insurance reforms, and new revenue from University Station, allowed for budgets that provided for moderate operating budget growth while making continued progress on capital, reserves, and long term liability needs.

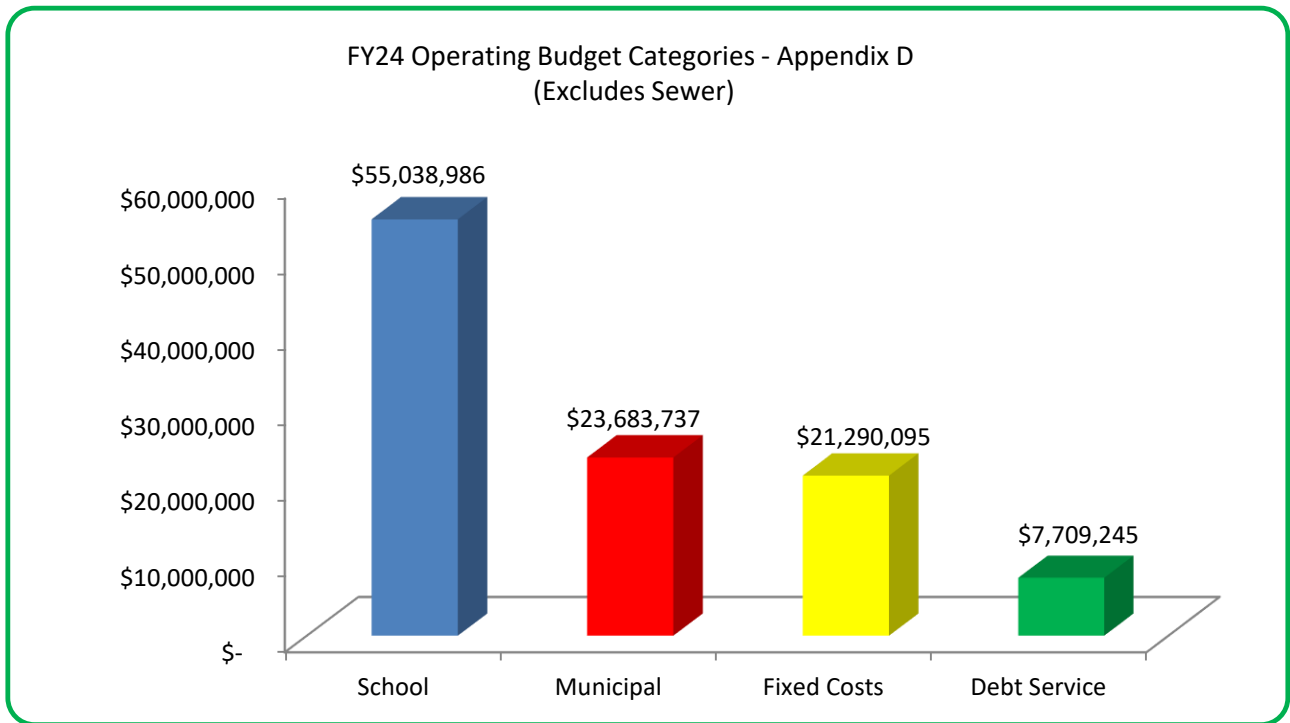
FY24 Budget Summary

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

- Moderate operating budget increases so as to provide for future sustainability of services and staffing levels.
- Responsible labor contracts.
- Prudent use of debt financing to capture historically low interest rates.
- Commitment to capital reinvestment and appropriate funding of reserves and liabilities.
- Careful use of new tax revenue from the University Station project.

The FY24 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY24 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 4.6% increase to municipal and 5.8% to school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,372,500.
- Continue to fund additional capital items beyond the base level.
- Continue small annual allocation to the Stabilization Fund of \$125,000 funded from free cash to keep account in line with financial policies.
- Commitment to OPEB liability fund, by funding \$1.540M annual appropriation. This allows the Town to remain on target with the liability funding schedule.



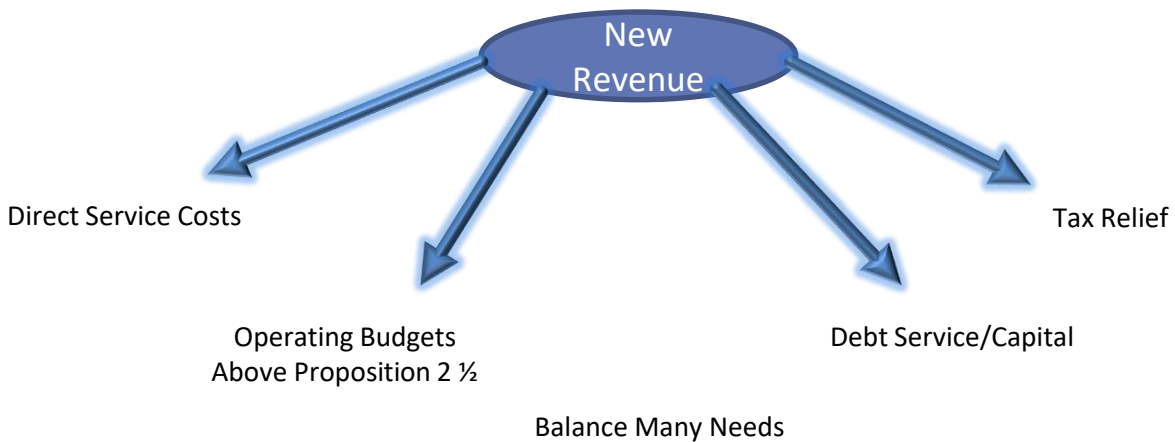
*For further detail on the operating budget, please see the **FY24 Proposed Budget** section of this book*

University Station

Through significant work by so many in Town for so many years, the University Station project has finally come to fruition and continues to provide a significant opportunity for the Town to continue with the responsible established budget practices.

FY24 will represent the ninth year of new tax revenue from the University Station project. To date through FY23, the project has increased our tax levy by \$6.8M.

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



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

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

Detailed information on total revenue from this project and the particular use of the funds is included in the University Station section in this book.

Striving to Provide Balance to All Areas of the Budget

This budget continues to balance the operations, capital, reserves and long term liabilities of the community.

All areas of Westwood's government and schools provide a high level of quality service for our residents and community. Our residents desire this level, while understanding the difficulty in meeting these needs within our budget parameters and the tax bill impact.

Our Town and School administration and staff have done a tremendous job in maintaining quality services within the difficult budget structure of Proposition 2 ½. We must continue to, and the community must support, a continual change of programs to ensure efficient and optimal delivery of services.

The overall budget must also continue to address capital needs, reserve levels, and our long term pension and OPEB liabilities. The real challenge is to balance these needs and continue moving forward in all areas, not specifically one need at the expense of others.

All of these areas of spending must be balanced against the impact on the residential tax bill. While our residents demand a high level of services, Westwood, as a typical suburban community, is funded through tax revenue and therefore the budget must be mindful of the resulting tax bill impact and seek to slow the annual tax bill growth.

The Select Board will continue to structure the annual budget proposals to provide progress on all areas and maintain the quality and sustainability of services that our residents deserve.

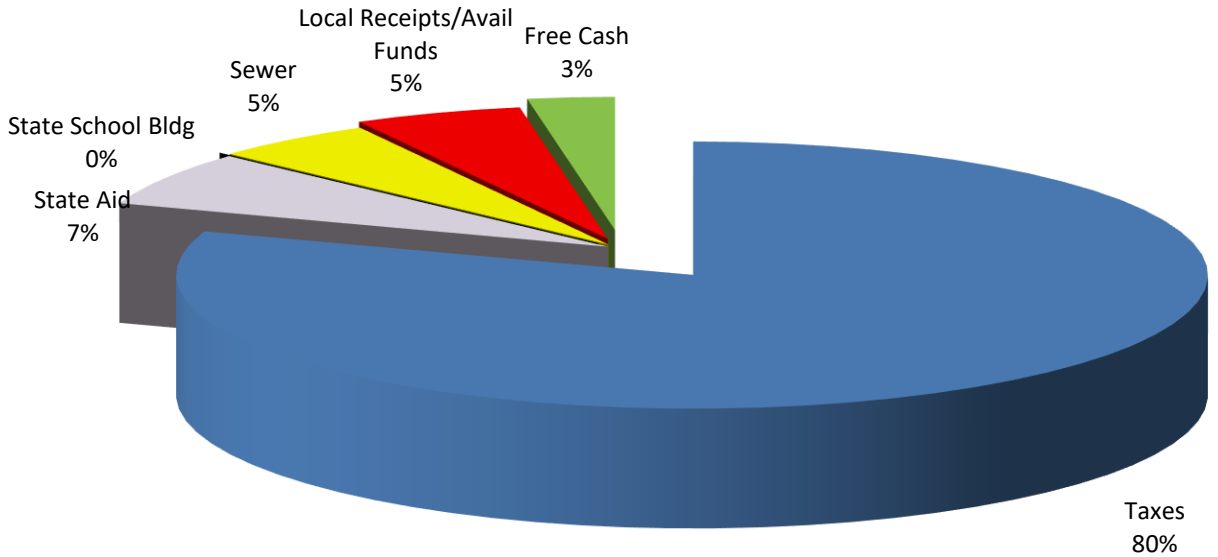
As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

Town of Westwood Summary of Proposed FY24 Budget

	FY2021 Approved Per Recap	FY2022 Approved Per Recap	FY2023 Approved Per Recap	FY2024 Proposed
BUDGET CATEGORIES				
Appropriations Made by Town Meeting:				
Operations Budget	\$98,247,867	\$101,320,299	\$105,283,689	\$112,208,192
Capital - Municipal	\$1,304,400	\$1,304,650	\$1,356,250	\$1,355,500
Capital -Schools	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000
Capital - Sewer	\$765,000	\$70,000	\$700,000	\$1,260,000
Stabilization Account Appropriation - annual article	\$125,000	\$125,000	\$125,000	\$125,000
OPEB Account Appropriation - annual article	\$1,465,000	\$1,490,000	\$1,515,000	\$1,540,000
Other Financial Warrant Articles	\$0	\$31,000	\$1,000,000	\$0
Prior yr. Adjustments voted at Town Meeting	\$444,000	\$217,500	\$527,000	\$598,000
Other Capital - School & Municipal	\$1,127,220	\$1,495,000	\$682,000	\$1,545,000
	\$0	\$0	\$0	\$0
Total Appropriations -Town Meeting	\$104,495,487	\$107,070,449	\$112,205,939	\$119,648,692
Other Amounts to be Raised (not Voted at Town Meeting)				
State Aid Offsets (Funds which must be restricted)	\$22,946	\$27,806	\$32,523	\$37,724
State and County Charges	\$691,591	\$715,069	\$805,192	\$808,268
Overlay (Reserve for abatements/exemptions)	\$551,218	\$553,564	\$522,802	\$514,000
Other - Snow & Ice Raised on Recap	\$0	\$0	\$0	\$0
Total Other Amounts	\$1,265,755	\$1,296,439	\$1,360,517	\$1,359,992
Total Expenditures	\$105,761,242	\$108,366,888	\$113,566,456	\$121,008,684
Financial Resources				
State Revenue:				
State Aid	\$6,523,982	\$6,622,672	\$6,944,202	\$7,990,161
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$0
Local Revenue:				
Total Property Taxes	\$83,468,800	\$86,593,963	\$90,274,411	\$97,160,228
Local Receipts	\$4,195,857	\$4,195,857	\$4,195,857	\$4,195,857
Enterprise (Sewer) Funding (for all - capital , articles, etc)	\$5,614,461	\$4,919,452	\$5,597,007	\$6,188,863
Available Funds for misc articles	\$158,720	\$502,500	\$224,000	\$650,000
Available Funds	\$539,246	\$443,518	\$446,453	\$428,075
Meals/Hotel Tax	\$0	\$1,060,000	\$650,000	\$1,100,000
Free Cash	\$3,858,900	\$2,627,650	\$3,833,250	\$3,295,500
Total Revenues	\$105,761,242	\$108,366,888	\$113,566,456	\$121,008,684
Total Revenue less Expenditures	\$0	\$0	\$0	\$0
Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :				
Approved at 2020 ATM -Road Improvement Project	\$4,650,000			
Approved at 2020 ATM -DPW Equipment	\$325,000			
Approved at 2021 ATM - Hanlon/Deerfield School Project " Bridge" Funding		\$1,460,000		
Approved at 2021 ATM -DPW/Fire Vehicle		\$650,000		
Approved at 2021 ATM -Sewer System - MWRA Grant/Loan Program		\$500,000		
Approved at Special Town Meeting Fall 2021 Hanlon /Deerfield New School Construction		\$84,610,386		
Approved at 2022 ATM - Conant Road Culvert Design			\$200,000	
Approved at 2022 ATM - Cemetery Expansion Design			\$125,000	
Approved at 2022 ATM - Canton Street Sidewalk Design			\$900,000	
Proposed for 2023 ATM - Sewer System MWRA Grant/Loan Program				\$500,000
Proposed for 2023 ATM - Fire Ladder 1				\$1,850,000
Proposed for 2023 ATM - Cemetery Expansion Construction				\$1,500,000

FY2024 Projected Budget Revenue

FY2024 Projected Budget Revenue



FY2024 Projected Budget Revenue

	FY2023	FY2024 Proj	\$ Change	% Change
Taxes	\$90,274,411	\$97,160,228	\$6,885,817	7.6%
State Aid	\$6,944,202	\$7,990,161	\$1,045,959	15.1%
State School Bldg Reimbursement	\$1,401,276	\$0	(\$1,401,276)	-100.0%
Sewer Enterprise	\$5,597,007	\$6,188,863	\$591,856	10.6%
Local Receipts	\$4,195,857	\$4,195,857	\$0	0.0%
Available Funds	\$446,453	\$428,075	(\$18,378)	-4.1%
Available Funds - prior yr/other articles	\$224,000	\$650,000	\$426,000	190.2%
Meals/Hotels Tax	\$650,000	\$1,100,000	\$450,000	69.2%
Free Cash	\$3,833,250	\$3,295,500	(\$537,750)	-14.0%
Total	\$113,566,456	\$121,008,684	\$7,442,228	6.6%

The Tax Levy

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

What is Proposition 2 ½?

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

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

There are Different types of Overrides

What is a General Override?

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

What is a Debt Exclusion?

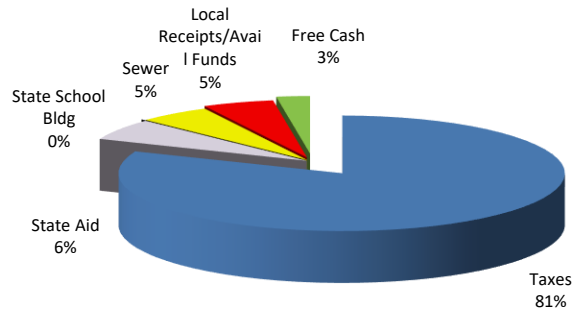
What is a Capital Outlay Expenditure Exclusion?

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

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

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

FY2024 Projected Budget Revenue



Proposition 2 ½ Overrides

Project Date of Vote	Amount	Type of Override	Year Cost Impact to be Completed
School Override 1995 Annual Town Election	\$560,413	General Override	Permanent change to the allowable taxation levy limits
School Override 1999 Special Town Election	\$999,164	General Override	Permanent change to the allowable taxation levy limits.
School Override 2002 Annual Town Election	\$1,615,203	General Override	Permanent change to the allowable taxation levy limits.
School Override 2007 Annual Town Election	\$2,777,387	General Override	Permanent change to the allowable taxation levy limits.
<i>Debt/Capital Exemption Overrides Approved & Still Ongoing</i>			
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	Will be completed in 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Annual Town Election	\$8,333,640	Debt Exemption*	
Library – New Construction 2010 Annual Town Election	\$9,300,000	Debt Exemption	Will be completed in 2031. Net cost to average home \$1,947 total, or \$97/yr. for 20 years.
Hanlon/Deerfield New School 2021 Special Town Election	\$87,820,386	Debt* Exemption	Net cost to average home \$13,855 or \$462/ year for 30 years
*Amount of taxation is directly reduced by any state reimbursement from MSBA .			
For debt exemption overrides - debt payment each year is raised outside of Proposition 2 1/2.			
<i>Debt/Capital Exemption Overrides Completed</i>			
Vote to Exempt Sewer Construction Bonds 1982 Annual Town Election	\$4,000,000	Debt Exemption	Completed – FY1993
Capital Equipment 1989 Annual Town Election	\$298,000	Capital Exemption	Completed – FY1990
Road Improvement Program 1990 Special Town Election	\$1,703,000	Debt Exemption	Completed - FY2001
Reconstruction of Middle School 1990 Special Town Election	\$2,282,000	Debt Exemption*	Completed - FY2002
Road Improvement Program 1994 Annual Town Election	\$2,200,000	Debt Exemption	Completed - FY2005
Middle School/Fields 1997 Annual Town Election	\$2,373,430	Debt Exemption*	Completed – FY2009
Middle School/Gymnasium 1997 Annual Town Election	\$550,000	Debt Exemption*	Completed – FY2009
Downey School Expansion 1999 Annual Town Election	\$6,500,000	Debt Exemption*	Completed - FY2012
Martha Jones School Expansion 2000 Special Town Election	\$7,200,000	Debt Exemption*	Completed – FY2012

Proposition 2 ½ Overrides (Continued)

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

History of Tax Levy – Budget FY2024

Tax Levy Calculation	FY2020	FY2021	FY2022	FY2023	Budget FY2024	
Prior Year Levy Limit	\$76,623,854	\$79,703,916	\$83,076,625	\$86,718,329	\$90,010,426	
Plus 2.5% Increase	\$1,915,596	\$1,992,598	\$2,076,916	\$2,167,958	\$2,250,261	Plus 2.5%
Plus New Growth	\$661,466	\$889,111	\$1,356,788	\$1,017,139	\$450,000	New growth
New Tax Levy - University Station	\$503,000	\$491,000	\$208,000	\$107,000	\$100,000	Uni Station growth
TIF*					\$180,000	
General Overrides	\$0	\$0	\$0	\$0	\$0	General Override
Tax Levy Limit	\$79,703,916	\$83,076,625	\$86,718,329	\$90,010,426	\$92,990,687	
Exempt Debt*	\$1,320,986	\$1,217,416	\$1,048,819	\$1,059,561	\$4,369,541	Exempt Debt
Levy Capacity	\$81,024,902	\$84,294,041	\$87,767,148	\$91,069,987	\$97,360,228	What we could tax
Actual Levy Assessed	\$80,224,068	\$83,468,800	\$86,593,963	\$90,274,411	\$97,160,228	What we actually tax
Excess Levy(Taxes not raised)	\$800,834	\$825,241	\$1,173,185	\$795,576	\$200,000	Unused tax levy
Increase in Actual Levy (including new growth)	4.2%	4.0%	3.7%	4.3%	7.6%	
Increase in Levy without new growth	2.73%	2.32%	1.87%	2.95%	7.02%	

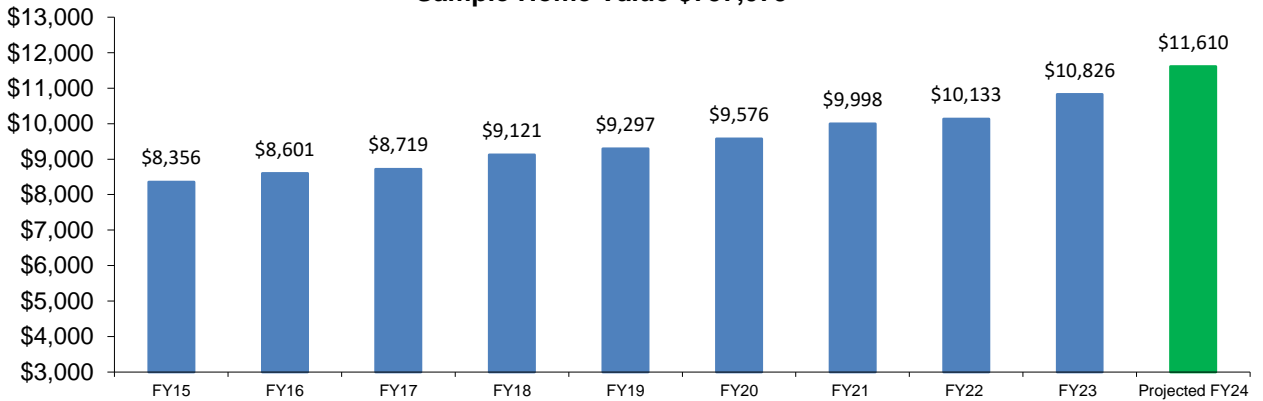
* One time growth due to TIF transition year.

- **Exempt debt** - This is the net principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.
- **New Growth** - This represents taxes from new residential and commercial development.
- **Note:** FY24 will be the first year for the Hanlon/Deerfield project construction bond payment.
- **No general override since 2007**

Tax Rate/Tax Bill History

Tax Rate per Thousand	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Projected FY24
Residential	\$14.66	\$14.57	\$15.09	\$14.65	\$14.51	\$14.78	\$14.83	\$14.30	
Commercial	\$28.27	\$28.20	\$29.30	\$28.24	\$28.22	\$28.59	\$28.99	\$27.63	
% of Total Town Value									
Residential Property	85.5%	85.1%	84.9%	84.1%	84.8%	85.26%	84.3%	85.4%	
Commercial Property	14.4%	14.8%	15.1%	15.9%	15.3%	14.74%	15.7%	14.6%	
Tax Shift Factor	1.70	1.70	1.70	1.68	1.70	1.70	1.70	1.70	
% of Total Town Taxes									
Residential Properties	75.4%	74.8%	74.3%	73.3%	74.1%	75.0%	73.4%	75.1%	
Commercial Properties	24.5%	25.2%	25.7%	26.7%	25.9%	25.1%	26.6%	24.9%	
Sample Residential Tax Bill									
Home Value	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	\$676,520	\$683,285	\$757,079	
Tax Bill	\$8,601	\$8,719	\$9,121	\$9,297	\$9,576	\$9,998	\$10,133	\$10,826	\$11,610
Tax Bill Increase	2.9%	1.3%	4.6%	2.0%	3.0%	4.4%	1.3%	6.80%	7.25%
Single Tax Rate	\$16.63	\$16.59	\$17.24	\$16.81	\$16.60	\$16.81	\$17.05	\$16.20	
Savings to Tax Bill from Having Split Tax Rate	\$1,155	\$1,207	\$1,300	\$1,370	\$1,380	\$1,374	\$1,517	\$1,507	

**Average Residential Tax Bill
Sample Home Value \$757,079**



	Home Value			Tax Bill		
	FY22	FY23	% Change	FY22	FY23	% Change
DOR Calculated Average Value	\$838,710	\$927,858	9.6%	\$12,438	\$13,268	6.2%
Median Value	\$727,000	\$797,600	8.8%	\$10,781	\$11,405	5.4%
Sample Home	\$683,285	\$757,079	9.7%	\$10,133	\$10,826	6.4%

The Components of the Tax Levy

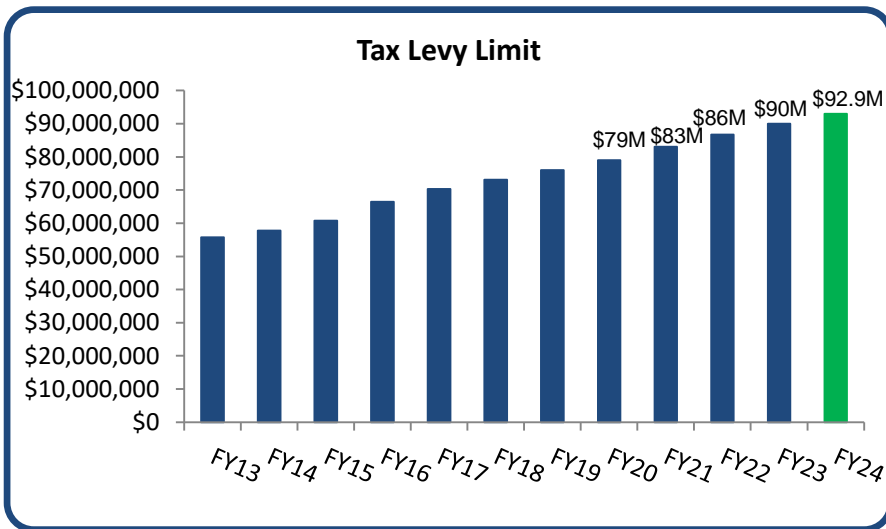
Property tax levy:

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

There are 2 categories of the tax levy:

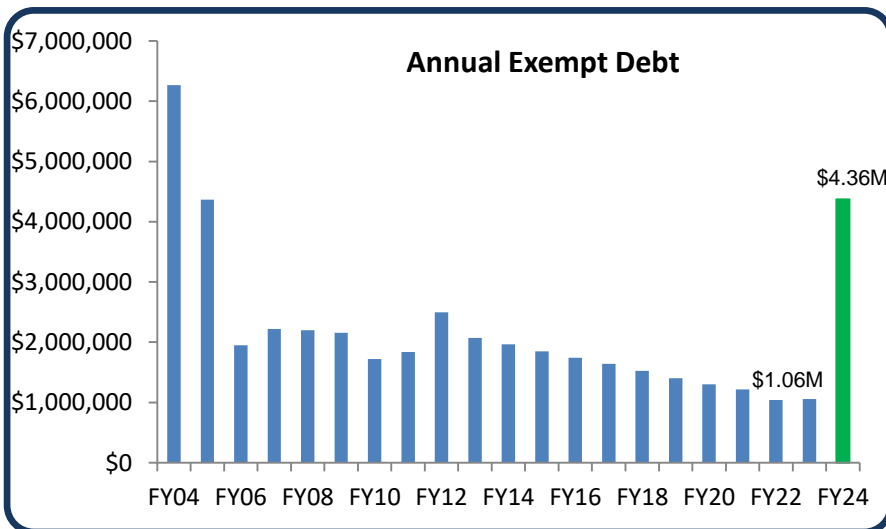
- **General Taxes:**

- Can increase by 2.5% each year.
- Also can include taxes from new construction.
- Can increase more than 2.5% with a voter approved override.



- **Exempt Debt:**

- Principal & interest for bonds for projects voted outside of Proposition 2 ½.
- Exact amount of debt cost is taxed.
- Not limited to 2.5% increase – It is what it is.

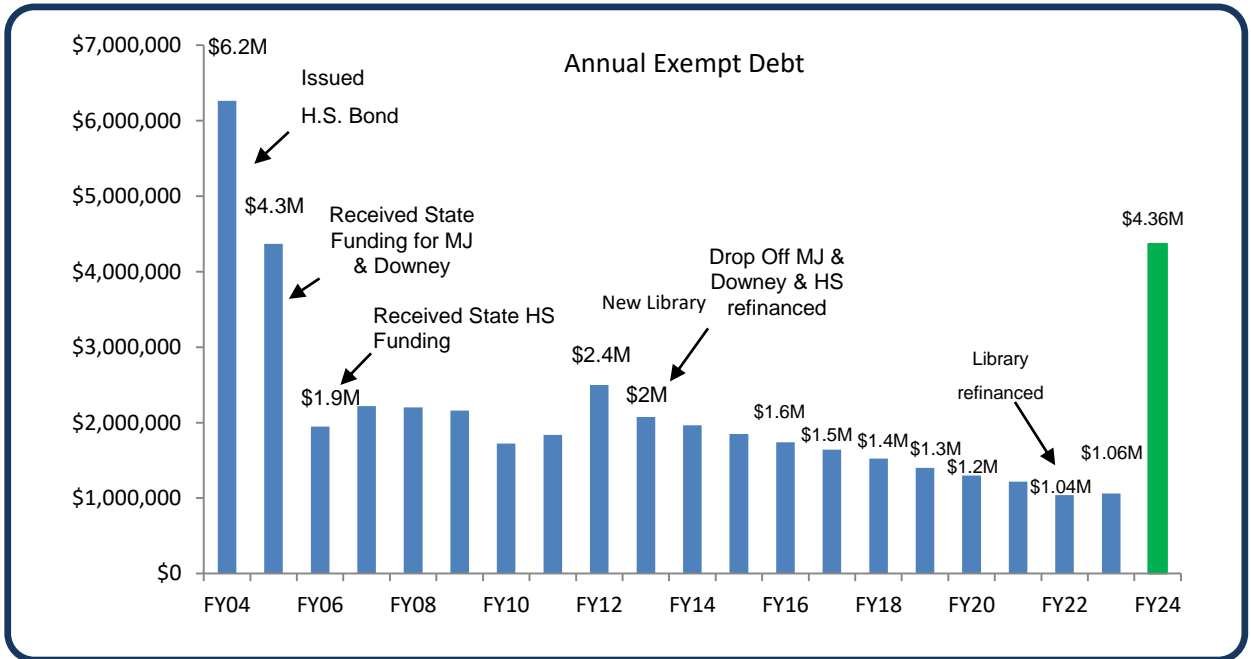


Proposition 2 ½ governs total taxes raised by the Town,
not an individual home's bill.

Exempt Debt – Changes Each Year with Debt Payments

- Principal and interest payments for projects approved outside Proposition 2 ½.
- Exact amount of debt cost, net of state school reimbursement, is raised in taxes.
- When bond ends, exempt taxes end.

Annual Exempt Debt

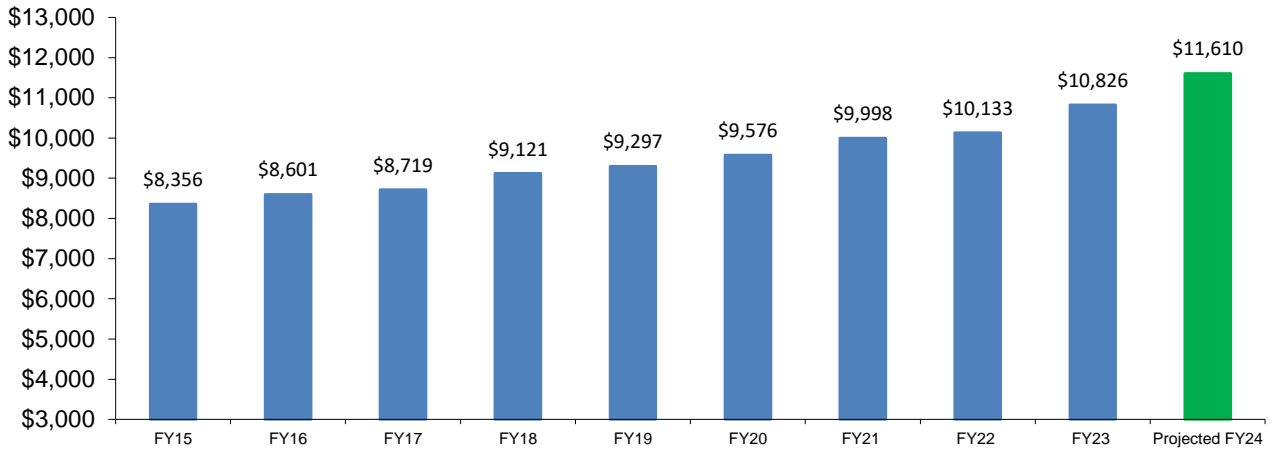


- FY12:
 - New library bond added to exempt debt.
- FY13:
 - MJ and Downey bonds completed in FY12.
 - High School bond refinanced.
- Library Bond ends 2031.
 - FY21 Library bond refinanced- resulting in \$759K budgetary savings.
- New Hanlon/Deerfield School project was approved at the October 2021 Special Town Meeting, as a debt exemption, the bond was issued in July 2022.
 - \$60M Bond was resized for \$56.5M, for a term of 30 years at 3.7%.
- FY24 Exempt Debt:

Library	\$533,600
Hanlon/Deerfield Feasibility and Design	\$89,119
Hanlon/Deerfield Construction	<u>\$3,746,823</u>
Total	\$4,369,541

A Look At the Average Tax Bill

**Average Residential Tax Bill
Sample Home Value \$757,079**



- This graph shows the taxes for a house valued at \$757K. The tax impact on individual homes will differ based on variances in value. Please see following pages for more detail on a large sample of home values.
- FY24 bill projected increase of \$784 or 7.25%.
 - Based on net tax levy change only, not any change in commercial/residential shift.

	FY19	FY20	FY21	FY22	FY23	Projected FY24
Average Tax Bill Increase	2%	3%	4.4%	1.34%	6.8%	7.25%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$1,370	\$1,380	\$1,374	\$1,517	\$1,507	
Average Residential Tax Bill Home Value	\$634,636	\$660,021	\$676,520	\$683,000	\$757,079	
Average Tax Bill	\$9,297	\$9,576	\$9,998	\$10,133	\$10,826	\$11,610

Westwood's Ranking in the State Average Tax Bill

FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
18	17	17	18	17	18	18	17	21

Information about your Fiscal Year 2023 Real Estate Tax Bill

This insert is intended to provide you with some information about your enclosed tax bill. The following questions are most commonly asked by residents about their tax bills.

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

No. Proposition 2 ½ places limits on the total amount of taxes that can be raised by a city or town. It does not apply to an individual tax bill. While the total taxes collected by the Town including new growth increased by 4.1%, each individual tax bill is determined by the change in the tax rate and the change in valuation for that particular parcel.

How is the annual tax rate calculated?

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

What are the new real estate tax rates for FY23?

The FY23 tax rates per \$1,000 of valuation are as follows:

Tax Rate	FY22	FY23	Rate Change FY22 to FY23	% Change in Rate FY22 to FY23
Residential	\$14.83	\$14.30	-\$0.53	-3.6%
Commercial	\$28.99	\$27.63	-\$1.36	-4.7%

How is my individual tax bill calculated?

This certified tax rate is multiplied by the value of your house to arrive at your new FY23 annual tax bill.

Did overall property value in Westwood change from FY22 to FY23?

Yes. The value of all real estate in Town increased by 9.37%, with residential value increasing 10.72% and commercial value increasing 2.12%.

Did my individual home value change?

Yes. 100% of the residential homes in Town had a change in value for FY23. Values are required to be updated annually to reflect market conditions and sales activity. As always, values also change due to home renovation or improvements.

Homes with significant new construction experienced a higher value increase. The median home value increased to \$797,600, and the DOR calculated average home value is now \$927,850.

A report listing all home values for FY22 and FY23 can be found on the Town’s web site at www.townhall.westwood.ma.us. From the Home page, click the link for “Tax Rates and Property Assessments”. It is important to remember that state tax law dictates that your FY23 tax bill is based on the assessed value of your home as of **January 1, 2022** based on home sales that occurred during calendar year **2021**.

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

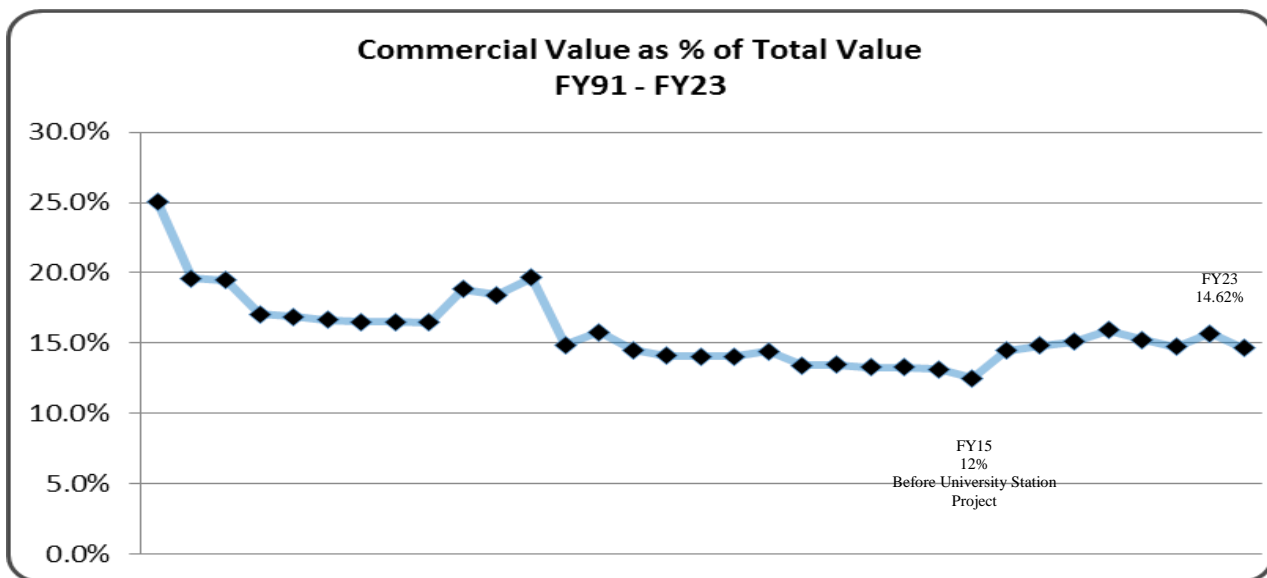
Does every home experience the same change in their tax bill?

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

Home Value			Tax Bill		
FY22	FY23	% Change	FY22	FY23	% Change
\$2,808,100	\$3,091,400	+10%	\$41,644	\$44,207	5.79%
\$2,561,400	\$2,751,700	+7%	\$37,986	\$39,349	3.46%
\$1,851,600	\$1,974,200	+7%	\$27,459	\$28,231	2.73%
\$1,671,100	\$1,785,800	+7%	\$24,782	\$25,537	2.96%
\$1,239,700	\$1,342,300	+8%	\$18,385	\$19,195	4.21%
\$951,800	\$1,048,100	+10%	\$14,115	\$14,988	5.82%
\$837,900	\$929,100	+11%	\$12,426	\$13,286	6.47%
\$707,850	\$770,800	+9%	\$10,497	\$11,022	4.76%
\$696,850	\$758,100	+9%	\$10,334	\$10,841	4.67%
\$636,600	\$672,600	+6%	\$9,441	\$9,618	1.84%
\$515,900	\$550,900	+7%	\$7,650	\$7,878	2.24%
\$466,300	\$504,000	+8%	\$6,915	\$7,207	4.05%

Did total commercial property value change for FY23?

Yes. The total commercial property saw an overall increase in value of approximately \$16.8 million or 2.12%.

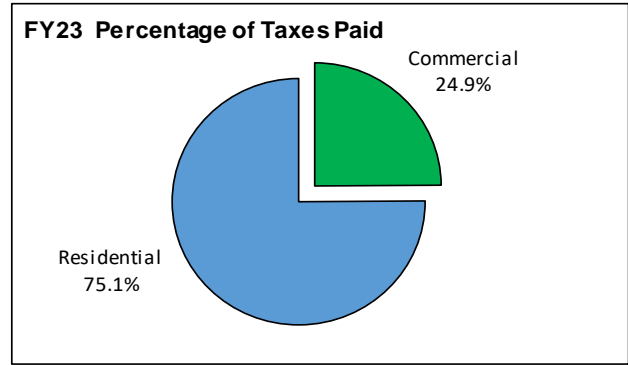
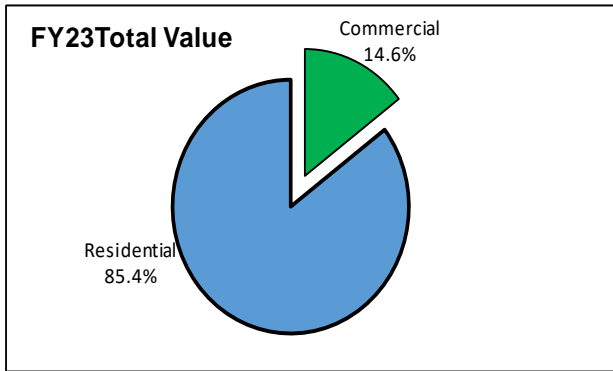


In FY23, commercial properties are 14.62% of the Town’s total value, a decrease from 15.6% in FY22.

Does the commercial property pay a higher tax rate than residential?

Yes. The Town has a split tax rate, charging commercial property a higher rate than residential. The Select Board, in consultation with the Board of Assessors, voted to set the FY23 shift factor, which sets the different rates, at 1.70.

In FY23, commercial property, while only representing 14.62% of the Town's value, will pay 24.9% of the total taxes, a decrease from the 26.6% in FY22.



In FY23, commercial properties are 14.62% of the Town's total value, but will pay 24.9% of total taxes.

Does the higher commercial rate help my residential tax bill?

Yes. Without this higher commercial split rate, the tax bill on the DOR calculated average home value of \$927,850 would increase an additional 11% or \$1,507. This is a significant savings to our residents.

What debt outside Proposition 2 ½ is included in this bill?

There are two components to the total taxes collected by the Town: 1) the general tax levy, and 2) the exempt debt, which is the principal and interest costs for the debt approved outside the limits of Proposition 2 ½.

The FY23 tax levy includes principal and interest payments that the Town will be making for the Proposition 2 ½ debt exclusion projects listed below.

Project/Bond Issued	Fiscal Year Debt Will Be Completed	FY23 Debt Payments	Net Amount of Debt in FY23 Levy
High School Construction - \$39.2 million	2023	20 th of 20	\$404,276
Library Construction - \$9.3 million	2031	12 th of 20	\$547,600
Hanlon/Deerfield Feasibility & Design	2052	1 st of 30	\$107,685

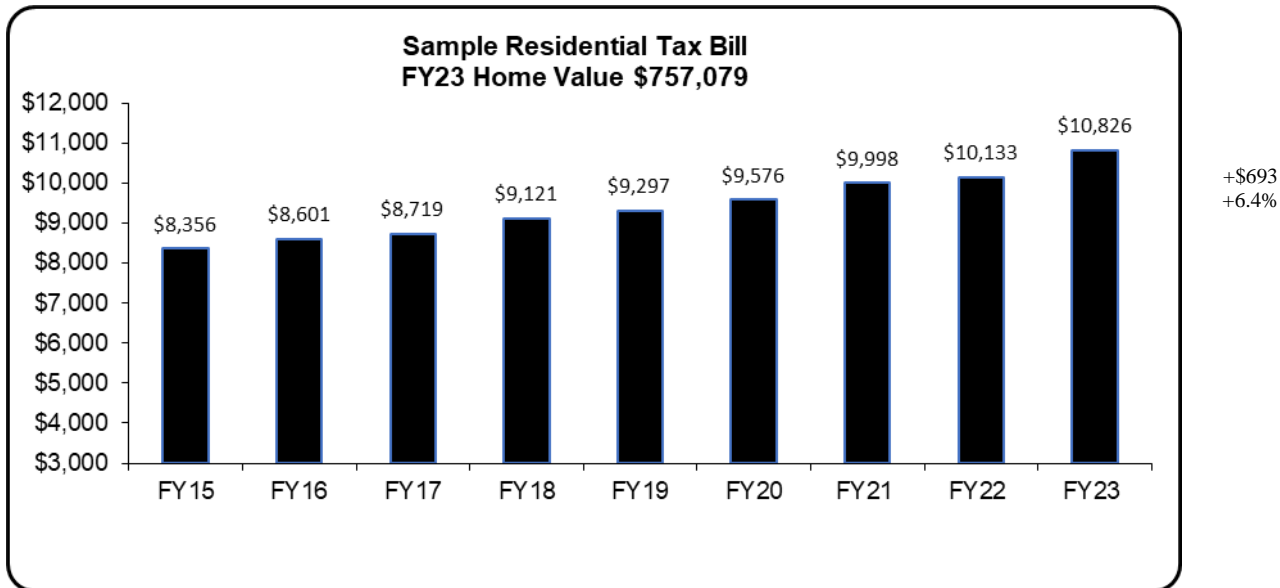
All other debt projects approved outside of Proposition 2 ½ have been completed, meaning the bond has been fully repaid and the cost removed from the tax levy. The 20 year library bond was refinanced in the Spring of 2021, reducing the net interest rate on the bond to 1.15%. This refinancing provides budget savings over the remaining bond of \$759K, reducing the exempt debt by approximately \$75K per year. The FY23 tax levy does include debt service only for the feasibility and design portion of the recently approved Hanlon/Deerfield School project.

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

What happened to my individual tax bill?

The tax rate on your bill is based upon the value of the residential and commercial property in the Town and the amount of money that was voted to be spent at the May 2021 and May 2022 Annual Town Meetings. It also includes debt currently approved outside of Proposition 2 ½. This tax rate is then multiplied by the value of your house to arrive at your new tax amount.

Proposition 2 ½ places limits on the total amount of taxes that can be raised by a city or town. It does not apply to an individual tax bill. While the total taxes collected by the Town including new growth increased by 4.2%, each individual tax bill is determined by the change in the tax rate and the change in valuation for that particular parcel.



This sample home has a tax increase of \$693, or +6.4% from FY22 to FY23.

Are there resources available for assistance with my tax bill?

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

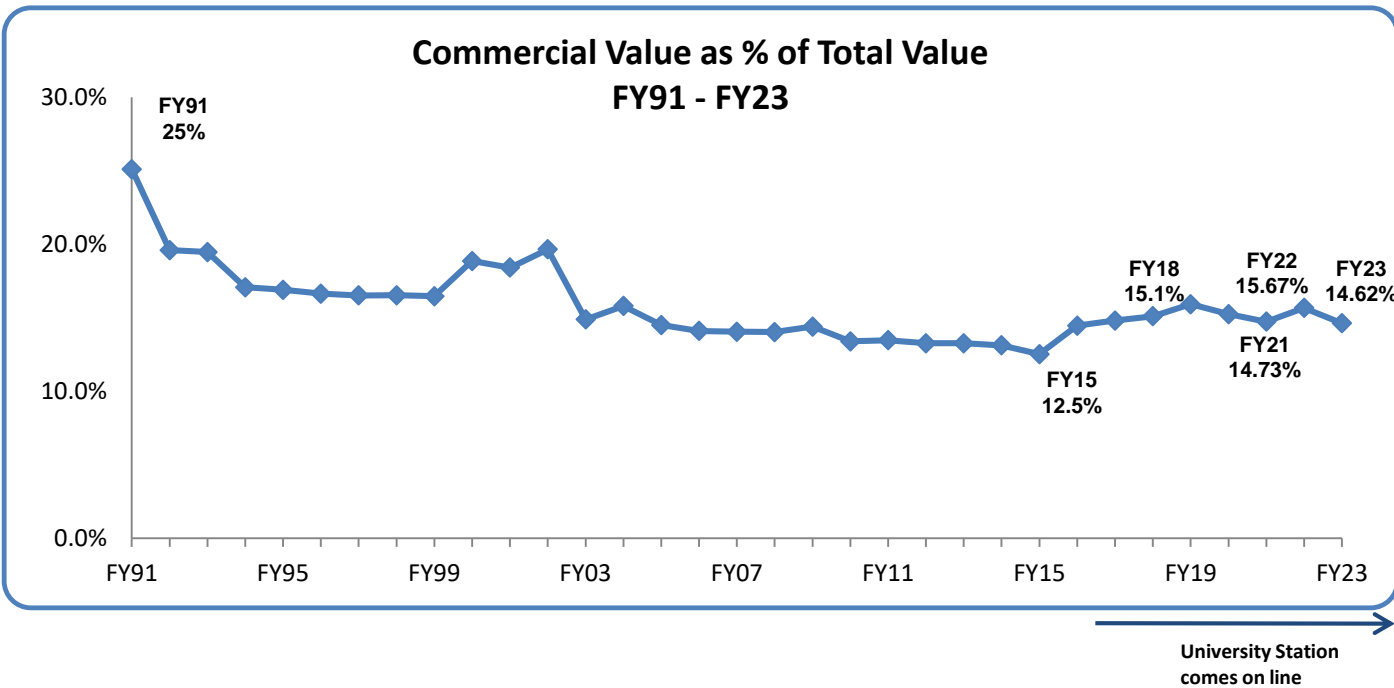
Town programs, including Senior Exemptions, Senior Tax Work Off, Tax Deferral, and the Aid to the Elderly program, have information available on the Town website, or by calling the Assessor’s Office (781) 326-1904, the Collector’s Office (781) 320-1015 or the Council on Aging (781) 329-8799.

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

Assessed Value by Classification

- The Town’s total value includes both commercial and residential property
- A split tax rate is utilized, with the Town charging a higher tax rate to commercial properties than to residential

Assessed and Actual Values and Tax Rates										
Year	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial as % of Total Value	Direct Tax Rate	Total Town Value
2015	3,201,759,309	\$15.24	305,143,078	104,513,800	48,705,000	458,361,878	28.79	12.5%	16.94	3,660,121,187
2016	3,479,561,719	\$14.66	429,192,713	100,498,400	58,369,200	588,060,313	28.27	14.5%	16.63	4,067,622,032
2017	3,620,229,895	\$14.57	467,768,522	90,401,550	71,406,300	629,576,372	28.20	14.8%	16.59	4,249,806,267
2018	3,644,725,298	\$15.09	479,097,796	91,967,650	77,631,000	648,696,446	29.30	15.1%	17.24	4,293,421,744
2019	3,848,500,382	\$14.65	549,160,539	93,693,650	85,728,200	728,582,389	28.24	15.9%	16.81	4,577,082,771
2020	4,095,829,530	\$14.51	557,002,679	93,617,500	86,218,300	736,838,479	28.22	15.2%	16.60	4,832,668,009
2021	4,232,672,732	\$14.78	548,845,709	92,783,450	89,740,290	731,369,449	28.59	14.73%	16.81	4,964,042,181
2022	4,283,363,617	\$14.83	556,387,365	117,194,550	122,267,730	795,849,645	28.98	15.67%	17.05	5,079,213,262
2023	4,742,644,594	\$14.30	570,992,824	125,978,900	115,717,170	812,688,894	27.63	14.6%	16.25	5,555,333,488

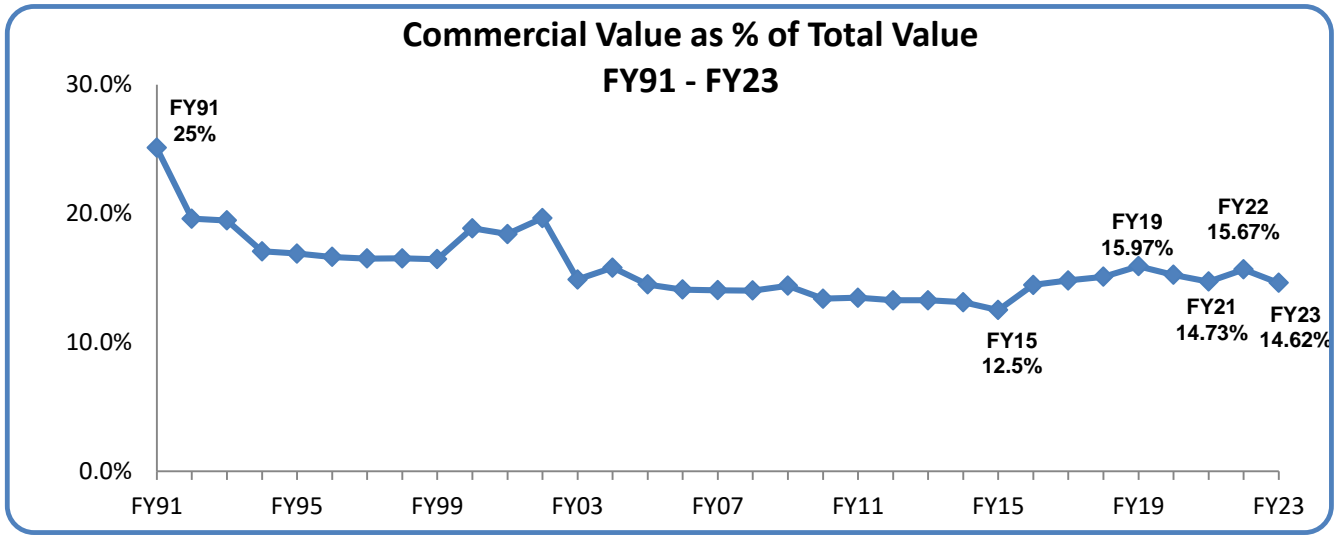


University Station has significantly strengthened the Town’s commercial value since opening in 2015.

A report listing all individual property values for FY22 and FY23 can be found on the Town’s web site at www.townhall.westwood.ma.us.

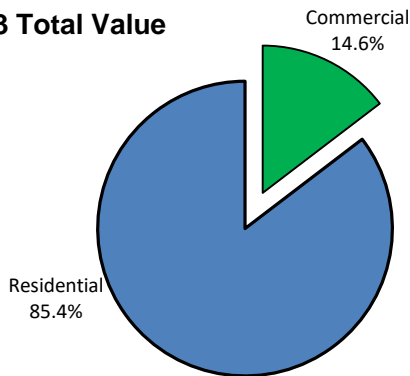
Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

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

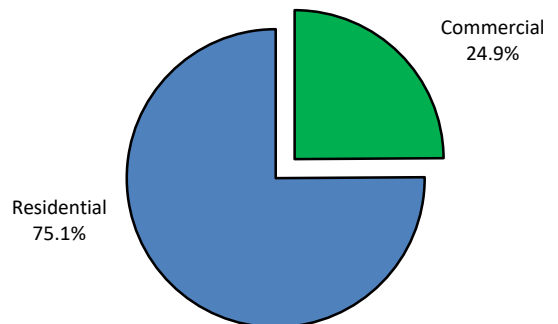


Type of Property	Tax Rate
Commercial	\$27.63
Residential	\$14.30

FY23 Total Value



FY23 Percentage of Taxes Paid



Commercial is 14.62% of value, but pays 24.9% of taxes

In FY23, the split tax rate saves the average homeowner \$1,507 or 15% of their tax bill

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

Tools for Tax Relief

There are several methods to try to limit the growth of the annual property tax bill. These include:

- General tax relief for all taxpayers:
 - Not use full levy limit
 - Keep annual school and municipal operating budgets with Proposition 2 ½ limits.
 - Pay for debt for new projects within Proposition 2 ½ vs. debt exemption outside of Prop 2 ½ as much as possible.
 - Commercial tax shift – higher commercial tax rate
 - Apply free cash to tax rate – general appropriation to reduce overall tax levy
 - Each \$100K appropriated provides approximately \$13 in annual tax savings to the average home
 - So \$500K appropriation provides approximately \$65 tax savings to the average home
- Targeted tax relief for the senior population:
 - Assist most vulnerable residents through the Aid to the Elderly and Disabled Fund.
 - This program provides senior, long term residents with payments to their tax bills.
 - Approximately 50 homeowners are served each year.
 - Payments are approximately \$1,800 - \$2,000 or about 25% of the tax bill.
 - Promote available state programs including senior exemptions and tax deferral.

Recent Steps Taken to Address Residential Tax Relief

FY18:

The Select Board continued with tax relief measures in FY18.

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Appropriate \$500K free cash to directly reduce the tax rate.
- Not utilizing all of the available tax levy of \$1.1M

FY19:

The Select Board continued with tax relief measures in FY19.

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

FY20:

The Select Board continued with tax relief measures in FY20.

These included:

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Paying for increased public safety service impact with University Station revenue.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$800K

FY21:

The Select Board continued with tax relief measures in FY21.

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

FY22:

The Select Board continued with tax relief measures in FY22.

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

FY23:

The Select Board continued with tax relief measures in FY23.

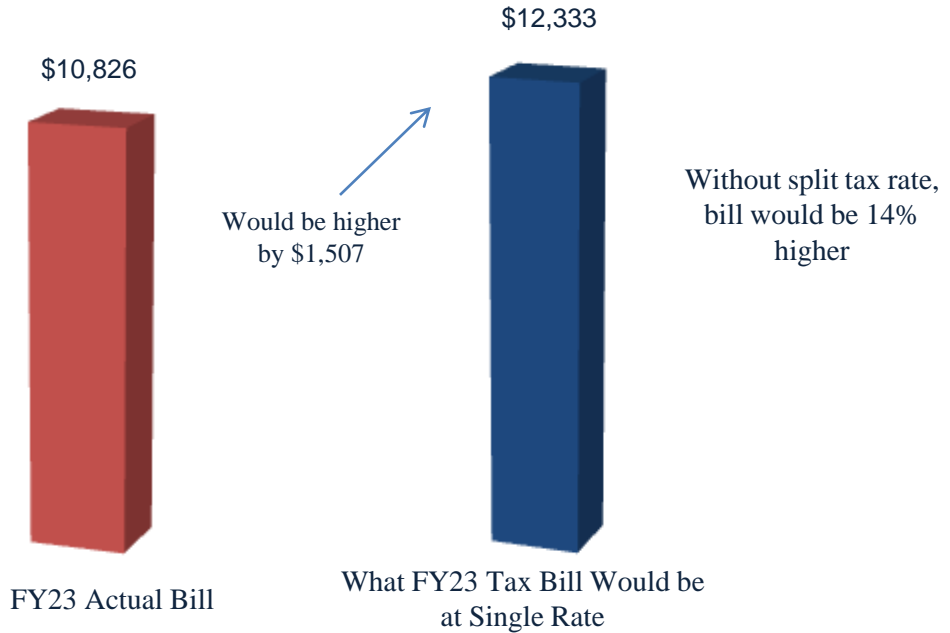
- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$200K.
- Expanding Town contribution to Aid to the Elderly Fund

FY24:

The Select Board continued with tax relief measures in FY24.

- Keeping all debt and operating budget requests within Proposition 2 ½.
- Maintain the beneficial commercial/residential tax split.
- Not utilizing all of the available tax levy of \$200K.
- Continuing to offer various elder tax relief programs.

Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.

In FY23 that relief is \$1,507.

The Town has a split tax rate, charging commercial property a higher rate than residential. The Select Board, in consultation with the Board of Assessors, voted to set the FY23 shift factor, which sets the different rates, at 1.70.

In FY23, commercial property, while only representing 14.62% of the Town's value, will pay 24.9% of the total taxes.

FY23 Tax Rates

Residential	\$14.30
Commercial	\$27.63

Aid to the Elderly and Disabled Taxation Fund

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

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

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

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

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

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

Program Funding Expanded in 2016

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

The additional Town funding allowed for:

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

How does the Fund work?

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

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

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

How Are Appropriate Candidates Identified?

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

How Is the Program Funded?

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

Our Residents Want to Help the Seniors

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

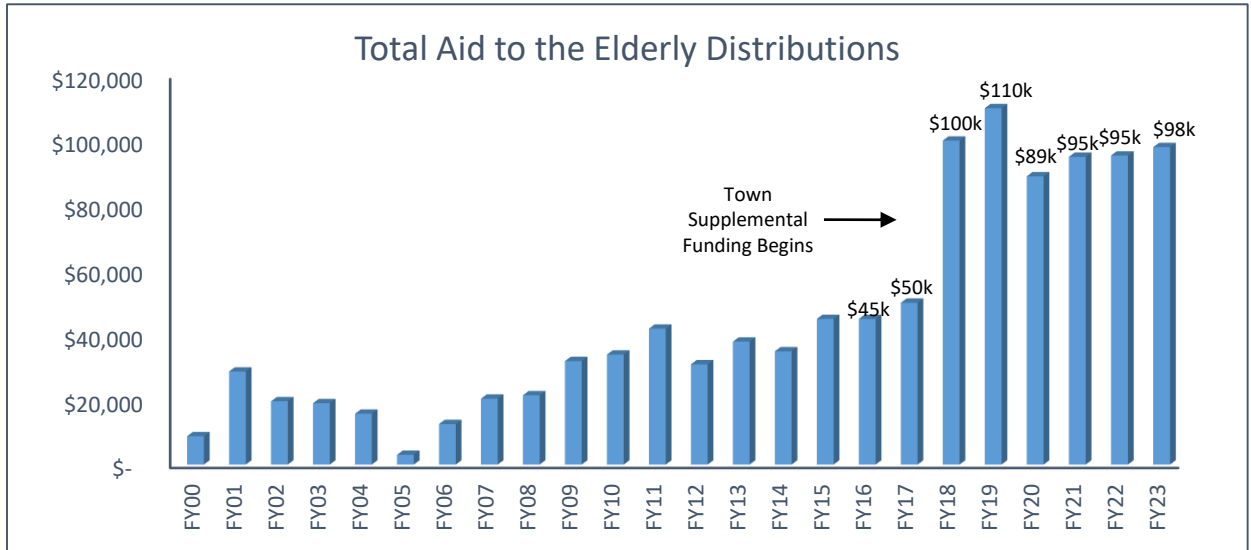
Westwood Residents who donate are happy to do so, and often send encouraging notes with their donations:

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

Aid to the Elderly and Disabled Taxation Fund

Who Receives the Funding?

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



- Approximately 45-55 residents are assisted each year
- Since inception 22 years ago, fund has distributed a total of \$993,000 to our seniors.
- Typical Distribution Award Amount per house
 - FY10 - FY17 \$800 - \$1,200
 - FY18 – FY19 \$2,500
 - FY20 – FY23 \$1,800
- The payment is approximately 20 – 25% of the Home’s tax bill
 - Residents are still eligible for:
 - Senior Work Off
 - Other State Senior Tax Exemptions

Our Seniors feel supported:

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

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

To Apply For Help From the Fund

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

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

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

To Make a Donation to the Fund

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

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

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

Or mail your donation check, made payable to:

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

Mail to:

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

University Station

Commercial value can provide additional new growth revenue for the town

Through significant work by so many in Town for so many years, the University Station project is now in place and continues to provide a significant enhanced revenue opportunity for the Town.

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

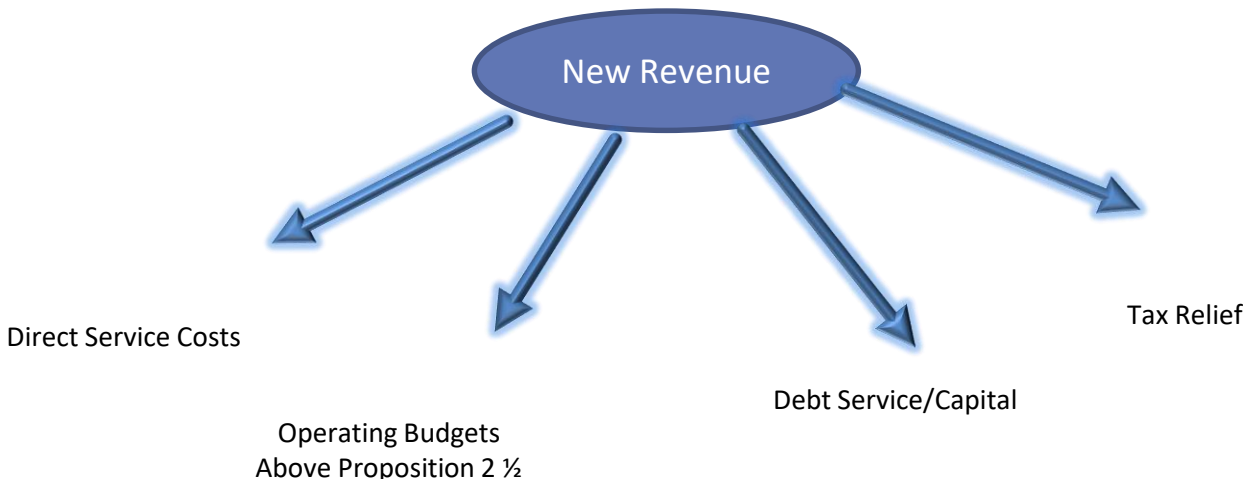
The Town, as planned before the start of the project, has utilized this new revenue for several important financial areas including:

- Providing for direct service impact costs of the project (such as public safety and schools impact)
- Providing for sustainable growth for the school and municipal budgets above the limits of Proposition 2 ½%.
- Helping to limit the annual tax bill increase.
- Funding debt service for major capital projects within Proposition 2 1/2.
- Funding the Capital Stabilization reserve.
- Stabilizing the commercial/residential split tax rate.
- Providing support to maintain the Town's AAA bond rating

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

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

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



Balance Many Needs

University Station

University Station has provided important new commercial tax revenue:

University Station New Growth Tax Revenue

FY15 – FY18	FY19	FY20	FY21	FY22	FY23	Total
\$5,158,037	\$276,000	\$503,000	\$491,000	\$208,000	\$107,000	\$6,743,037

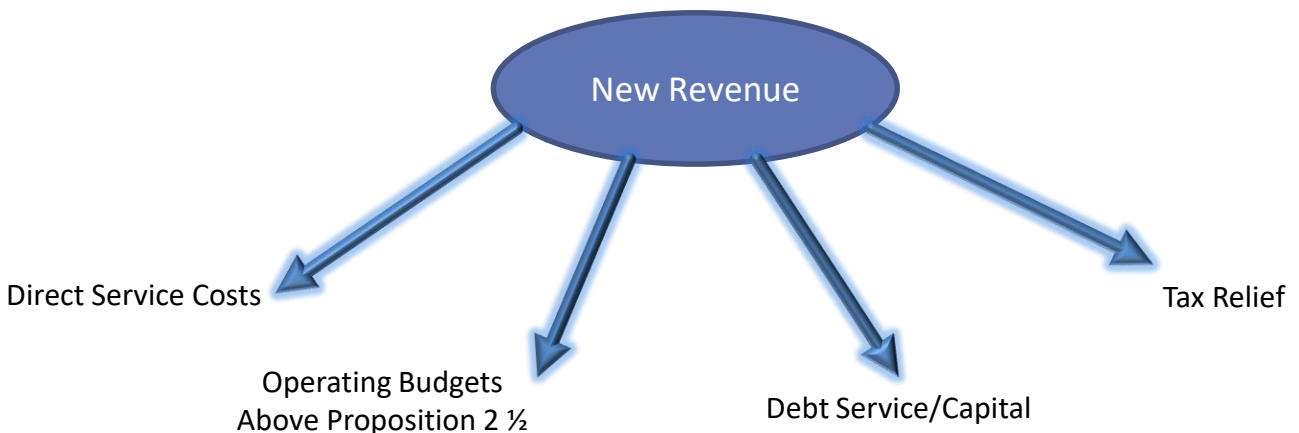
This chart shows the additional tax revenue each year from the project. The additional annual revenue is now \$6.7M. As taxes on the property before development were approximately \$2million, the total current University Station development pays over \$8.7M in annual taxes.

FY24 additional new revenue is budgeted at \$100,000

Actual revenue by year:

- **In FY15**, the initial revenue (\$565K) was used to implement identified direct service needs for the project. These funds, combined with previously received mitigation funds, allowed for important increases to police and fire staffing levels. These staffing needs had been identified at the project review and initial acceptance as direct services to be funded from the new tax revenue, and were the first increases to public safety staffing in decades.
- **In FY16**, new tax revenue from the project was \$3.2M. Approximately \$1.5M was voted toward the FY16 operating budget to provide an increase over the base 2 ½% to 5.2% for both school and municipal departments. This means that the FY16 school and municipal operating budgets were significantly funded and benefited from University Station revenue. In addition, the 2015 Fall Town Meeting allocated \$925K of the FY16 revenue as a one-time appropriation to the Capital Stabilization Fund to be used for important capital needs by future Town Meetings. This was the first ever significant infusion of funds to the important Capital Stabilization Fund.
- **In FY17**, final new tax revenue from University Station was \$1.17M. Appropriation of \$1.15M was voted toward the FY17 operating budget to provide an increase over the base 2 1/2 % to provide higher increases to both the school and municipal operating budgets. In addition, in FY17 direct services costs of \$215,000 were allocated for school services for University Station expenses. Additionally, \$800,000 of University Station revenue was allocated for additional debt service for the police station construction. This allowed the debt to remain within Proposition 2 ½, providing relief to taxpayers. In FY17 a balance of \$670,000 of revenue was not utilized.

- **In FY18**, \$570,000 was allocated for direct service costs for public safety staffing needs. These funds provided for additional police and fire staffing, the first since FY15. In addition, \$279K of new revenue was not utilized in the budget.
- **In the FY19** budget, new tax revenue was \$276,000. There was no allocation of that revenue into the budget. Combined with \$279,000 of prior year unused levy, there was \$555,000 of tax levy revenue not utilized for additional budget items.
- **In the FY20** budget, new tax revenue was \$503,000. This, combined with prior year unused levy of \$555,000, provided \$1,058,000 of tax levy revenue for budget items. A portion of this revenue was used for direct services, including \$537,500 for public safety needs, including two new firefighters, two new police officers, and one Communications Center Director. In addition, \$50,000 was allocated to the school budget to provide for costs of additional University Station related transportation needs. \$92,500 was used towards the debt service for a portion of the Route 109 bond costs, keeping this within Proposition 2 ½. This left an unused tax levy of \$378,000
- In the FY21 budget, new tax revenue was \$491,000. There was only a minor allocation of \$44,000 of unused revenue into the budget. This revenue, combined with \$378,000 of prior year unused tax levy, left \$825,000 of tax levy not utilized in the budget.
- In the FY22 budget, new tax revenue was \$208,000. This revenue, combined with \$825,000 of prior year unused tax levy, left \$1,033,000 of tax levy not utilized in the budget.
- In the FY23 budget, new tax revenue was \$107,000. This revenue, combined with \$1,173,185 of prior year unused tax levy, left \$1,280,185 of tax levy not utilized in the budget.



Balance Many Needs

University Station

University Station Revenue Significantly Helps Multiple Budget Areas

Summary of How Funding Has Been Used:

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

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

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

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

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

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

Capital: Revenue to fund capital projects within Proposition 2 ½

Ongoing:

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

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

Unused Tax Levy: Provide for Unused Tax Levy

	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Unused Tax Levy	\$670,000	\$279,000	\$555,000	\$378,000	\$825,000	\$1,033,000	\$1,280,185

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

University Station Detail by Year of Use of New Tax Revenue

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

Operating Budgets

Revenue used to supplement budgets beyond the limits of Prop 2 ½. These funds have allowed the Town to provide a high level of services, without a Prop 2 ½ override. Funds listed are then added annually to the ongoing budget. For example, the School Department budget is now \$1.944M higher each year than it was before the University Station project.

	FY15/FY16	FY17/FY21	Total
School	\$1,020,225	\$927,000	\$1,947,225
Municipal	\$461,578	\$272,000	\$733,578

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

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

Direct Service Costs

Revenue used to provide for increases in service costs due to the project. Funds listed are then added annually to the ongoing budget. School costs provide for any impact/transportation costs for students in the development. The municipal costs provide for additional public safety staff. Police and Fire staffing and services have been significantly enhanced, with the addition of 14 new firefighters, 7 police, and 2 dispatch positions.

	FY15/FY16	FY17	FY18	FY19	FY20	Total
School		\$215,000			\$50,000	\$265,000
Municipal	\$565,000		\$570,000		\$537,500	\$1,672,500

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

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

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

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

Unused Tax Levy							
Each year some of the new revenue is left “unused”. This means that the budget is not increased to spend this money, but instead the funds are part of the unused tax levy, available for future needs.							
	FY15-FY17	FY18	FY19	FY20	FY21	FY22	FY23
Unused Tax Levy	\$1,170,000	\$279,000	\$555,000	\$378,000	\$825,000	\$1,033,000	\$1,280,185

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

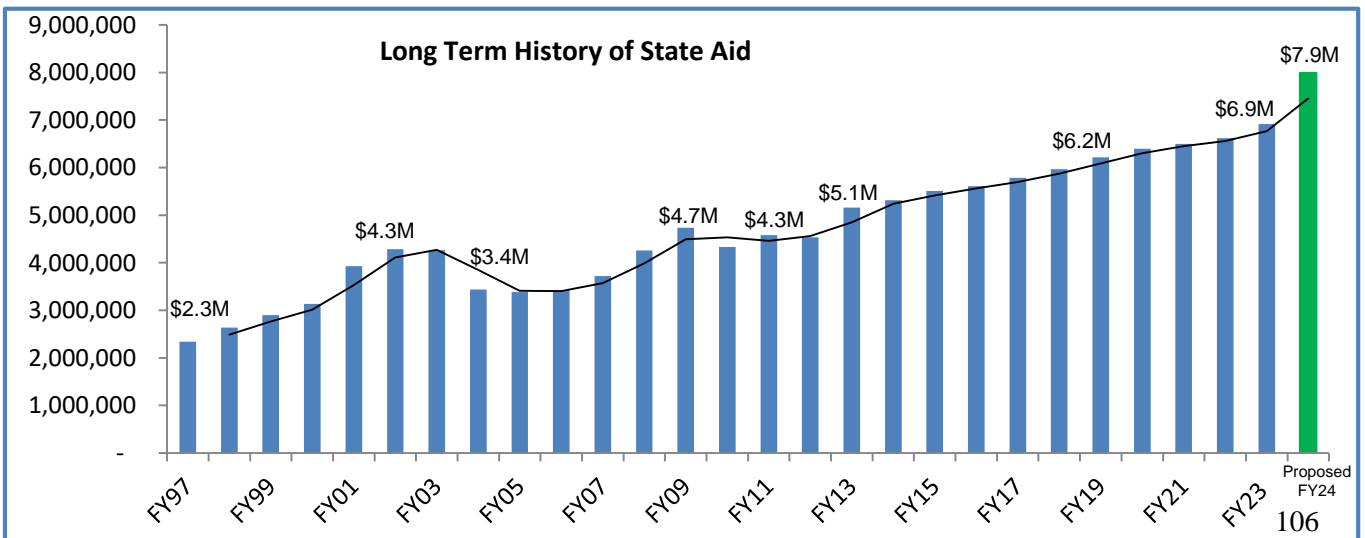
State Aid

State Aid is annual revenue from the state of Massachusetts and consists of distributions, reimbursements, and offsets. Distributions are aid programs through which towns receive funds according to varying formulas, such as Chapter 70 Education and Municipal aid. Reimbursements are amounts paid to reimburse towns for certain activities or services provided, such as veteran’s programs. Offsets are reimbursements for special programs that must be spent for a particular purpose by local officials without appropriation in the local budget, such as library funding.

The Town’s two main categories of aid are Chapter 70 education aid and general municipal aid. The State also annually charges the Town for programs including a County Tax and MBTA assessment. These charges do not need to be voted by Town Meeting and are deducted from the State payments. The detail on amounts received and charged are shown in the table below. Every year, State aid is subject to the State budget process and often amounts are not known until very late in the Spring.

- Proposed FY24 budget utilizes the Governor’s estimate.
- Governor’s preliminary FY24 local aid projections are the initial step of the State budget process. We will monitor the State budget process and update the estimate accordingly.

	FY2020	FY2021	FY2022	FY2023	Governor's Projected FY2024
Chapter 70-Education	\$5,496,384	\$5,635,405	\$5,723,453	\$6,007,132	\$7,069,466
Municipal Aid	\$774,708	\$774,708	\$801,823	\$845,121	\$862,023
Other	\$101,157	\$91,105	\$69,590	\$59,426	\$20,948
Offsets (Restricted to Library)	\$22,831	\$27,535	\$27,806	\$32,523	\$37,724
Total Receipts	\$6,395,080	\$6,528,753	\$6,622,672	\$6,944,202	\$7,990,161
Charges					
County Tax	200,141	205,145	206,700	211,868	207,895
MBTA Assessment	363,653	361,219	371,431	375,618	393,222
Other	\$139,352	\$125,227	\$136,938	\$217,706	\$207,151
Total Charges	\$703,146	\$691,591	\$715,069	\$805,192	\$808,268
Net State Aid	\$5,691,934	\$5,837,162	\$5,907,603	\$6,139,010	\$7,181,893



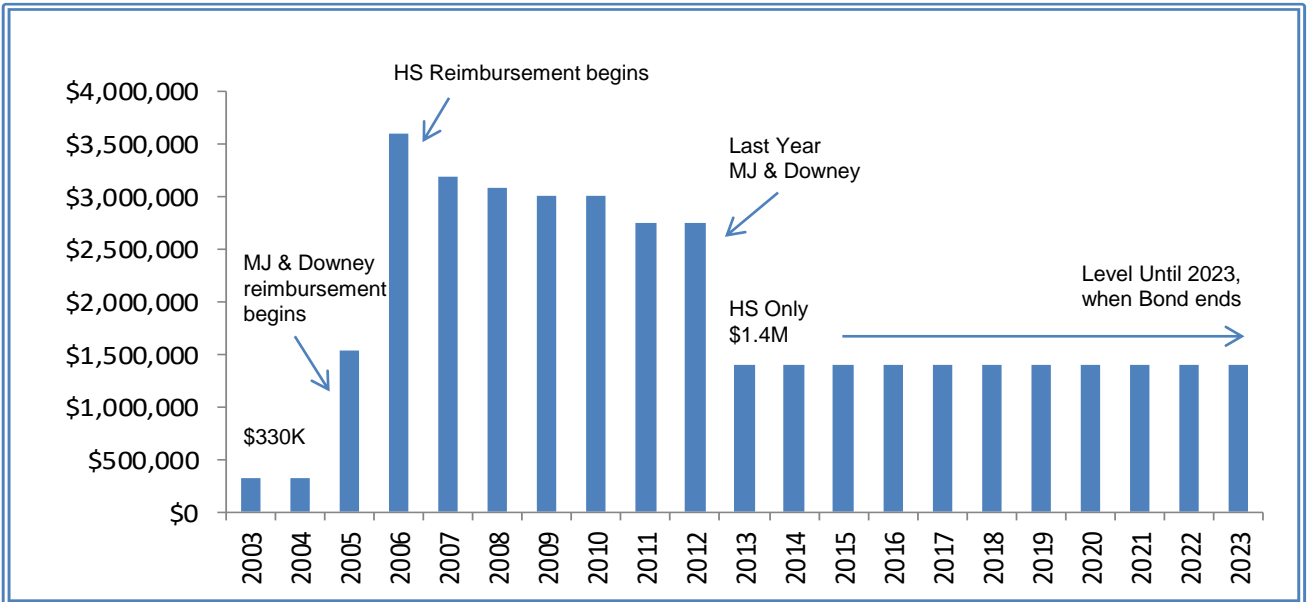
State School Building Assistance

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

- The Town is currently receiving State School Building reimbursement on the high school construction project. The State paid 59% of the total project cost. These payments end in FY23.
- The debt service and reimbursement for Martha Jones and Downey projects have been completed.

School Building Reimbursement		
Project	Payment Years	Total State Reimbursement (59% of Project)
Hanlon-Deerfield School Project	FY24-FY53	\$18.2M

School Building Reimbursement History



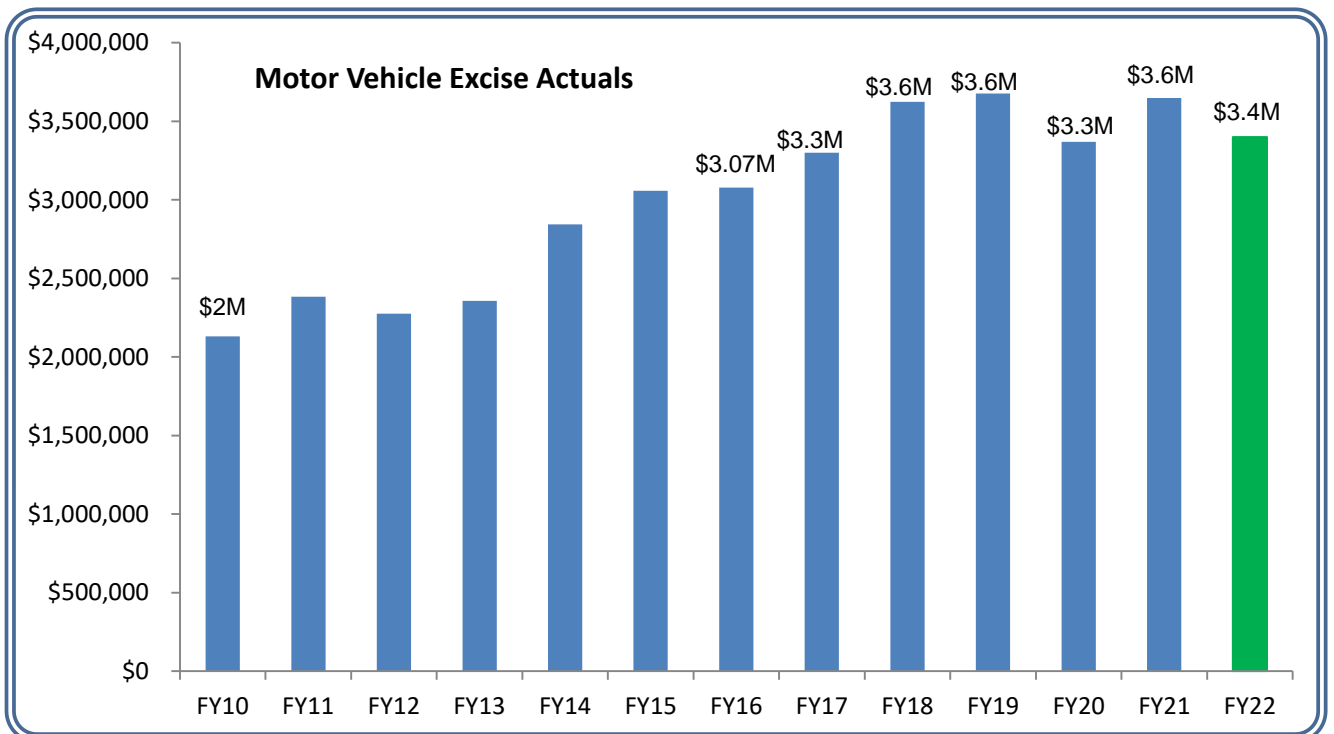
- Note: The MSBA has changed this program. New projects now receive the MSBA’s funding share on a pay as you go basis.
- In Fall 2021, Town Meeting approved an amount of \$87.8M for a new Hanlon Deerfield School. The project was accepted into MSBA program with anticipated MSBA funding of \$18.2M, leaving the Town share at \$69.5M.

FY2023 Local Receipts

Local receipts are various revenue sources collected at the local level – categorized as such by the Department of Revenue and used to fund the budget.

	FY19	FY20	FY21	FY21	FY22	FY23	FY24
	Actual	Actual	Budget	Actual	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$3,675,895	\$3,368,741	\$2,680,000	\$3,648,226	\$3,398,760	\$2,718,500	\$2,718,500
Penalties and Interest	\$210,068	\$93,136	\$90,000	\$136,758	\$331,085	\$90,000	\$90,000
License/Permits	\$1,200,836	\$1,283,355	\$657,915	\$959,731	\$1,199,540	\$658,615	\$658,615
Departmental Receipts	\$397,861	\$311,462	\$310,500	\$413,885	\$444,240	\$292,300	\$292,300
Investment Income	\$216,319	\$169,795	\$90,000	\$69,046	\$92,523	\$69,000	\$69,000
Recreation	\$180,000	\$180,000	\$332,442	\$332,442	\$332,442	\$332,442	\$332,442
Other	\$80,560	\$208,807	\$35,000	\$39,947	\$42,588	\$35,000	\$35,000
	\$5,961,539	\$5,615,295	\$4,195,857	\$5,600,035	\$5,841,178	\$4,195,857	\$4,195,857

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



FY2023 Available Funds

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

Available Funds Allocated	FY19	FY20	FY21	FY22	FY23	FY24
	Budget	Budget	Budget	Budget	Budget	Budget
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Lot Sales	\$101,250	\$96,750	\$92,250	\$0	\$0	\$0
Ambulance Receipts for Ongoing Budget	\$376,500	\$391,075	\$411,075	\$411,075	\$411,075	\$411,075
High School Bond Premium (will end FY23)	\$10,912	\$8,690	\$6,468	\$4,197	\$2,098	\$0
Library Bond Premium (end with bond refinance 3/21)	\$15,170	\$13,661	\$12,453	\$11,246	\$0	\$0
BAN Premium for Hanlon/Deerfield					\$16,280	\$0
	\$520,832	\$527,176	\$539,246	\$443,518	\$446,453	\$428,075

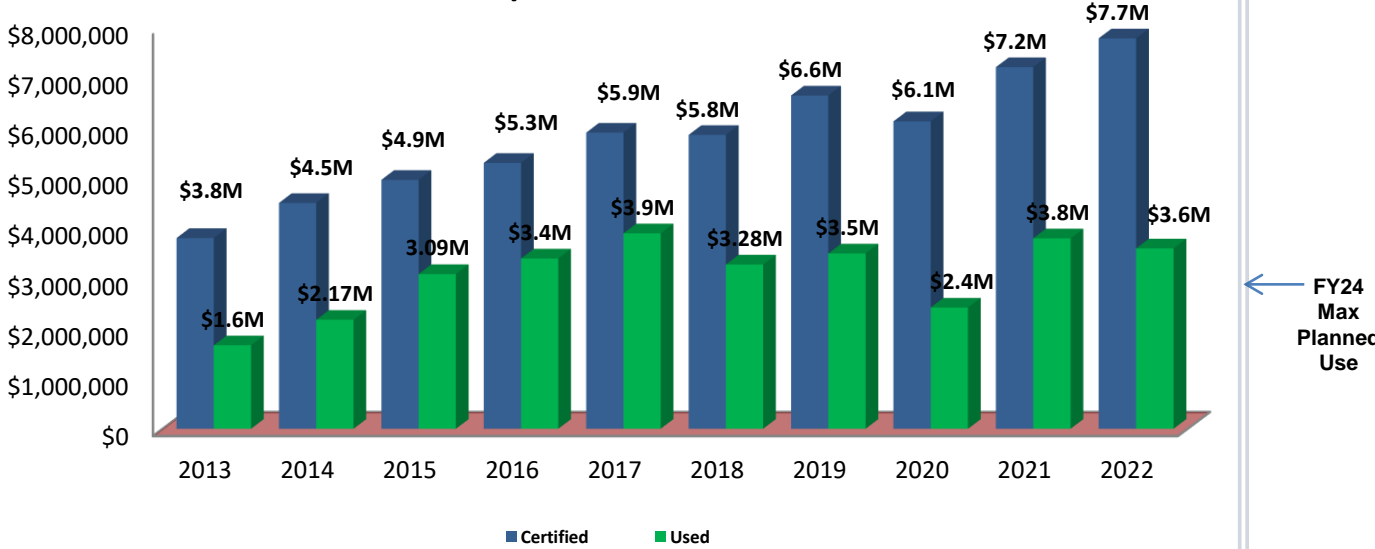
Available Funds for Prior Year/Misc Warrant Articles	FY19	FY20	FY21	FY22	FY23	FY24
	Budget	Budget	Budget	Budget	Budget	Budget
Additional Ambulance (equipment/salaries/purchase ambulance)	\$514,760	\$141,000	\$127,220	\$502,500	\$224,000	\$565,000
Sale of Assets Account						
Overlay Surplus	\$35,000	\$26,000	\$31,500			\$85,000
Cemetery Lot Sales for special article						
Additional State Aid						
Bond Premium						
Miscellaneous Funding	\$489,000					
	\$1,038,760	\$167,000	\$158,720	\$502,500	\$224,000	\$650,000

- Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.
 - Major available fund is ambulance receipts – used to offset costs of providing service.
 - Current balance in ambulance account (1/22) before appropriation - \$947K.

A Look at Free Cash

- Certified Free Cash as of June 30, 2022 is \$7,772,702.
- Good FY22 budget to actual results.
- Disciplined use of free cash prior year balance.
 - Not applied to operating budgets. Not using full allowance.
 - In line with Financial Policy, available amounts used for capital needs not operating budget.
- FY24 budget uses \$2.3M for capital , \$125,000 for Stabilization and \$405K for the Fincom Reserve.

Certified/Used Free Cash



Certified Date	July 2022	July 2021	July 2020	July 2019	July 2018	July 2017
Amount	\$7,772,702	\$7,264,563	\$6,124,816	\$6,637,200	\$5,854,683	\$5,900,219
Fall Town Meeting/Other						\$801,000
Planned Use:						
Fincom Reserve	\$405,000					
Stabilization	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$100,000
Capital	\$2,372,500	\$2,373,250	\$2,321,650	\$3,383,900	\$3,163,500	\$2,198,118
Articles	\$393,000	\$1,335,000	\$181,000	\$350,000	\$0	\$861,000
Total Used	\$3,295,500	\$3,833,250	\$2,627,650	\$3,858,900	\$3,288,500	\$3,960,118
Unallocated	\$4,477,202	\$3,431,313	\$3,497,166	\$2,778,300	\$2,566,183	\$1,940,101

- Financial Policy target is approximately \$3.5M unallocated.

Meals/Hotel Tax

Background

In 2009 the State allowed municipalities to adopt by local vote a local revenue component of the State Meals and Hotel tax. The Department of Revenue collects the fee and sends the Town's portion on a quarterly basis.

Meals Tax

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

Hotel Tax

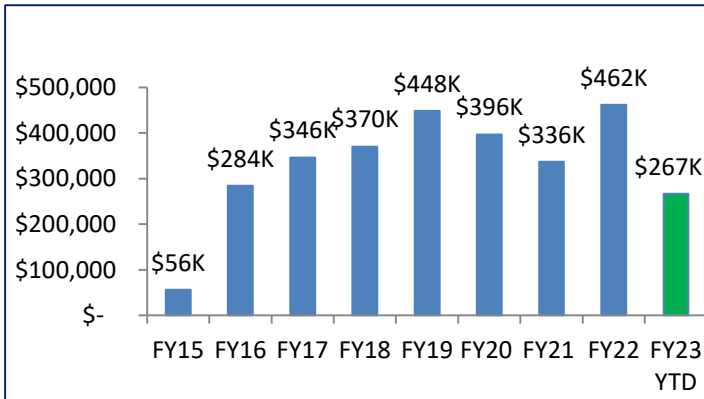
- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

Restricted Funding

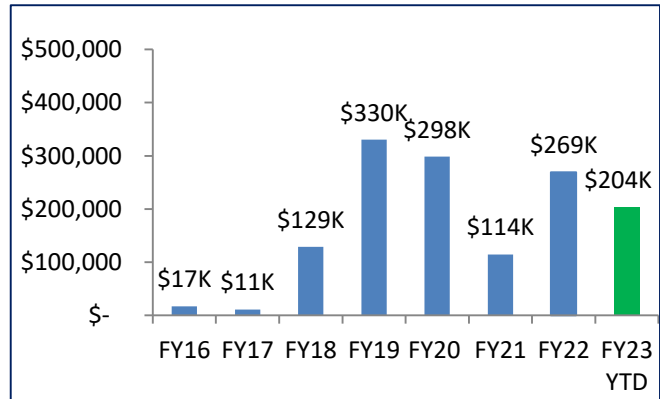
- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

Revenue

Annual Meals Tax Revenue



Annual Hotels Tax Revenue



Most Recent Quarterly Receipts

	Meals	Hotels
9/30/21	\$112,419	\$54,637
12/31/21	\$119,050	\$81,954
3/31/22	\$114,352	\$60,515
6/30/22	\$116,228	\$71,669
9/30/22	\$137,818	\$110,950
12/31/22	\$128,956	\$93,006

Meals/Hotel Tax

Use of Funds

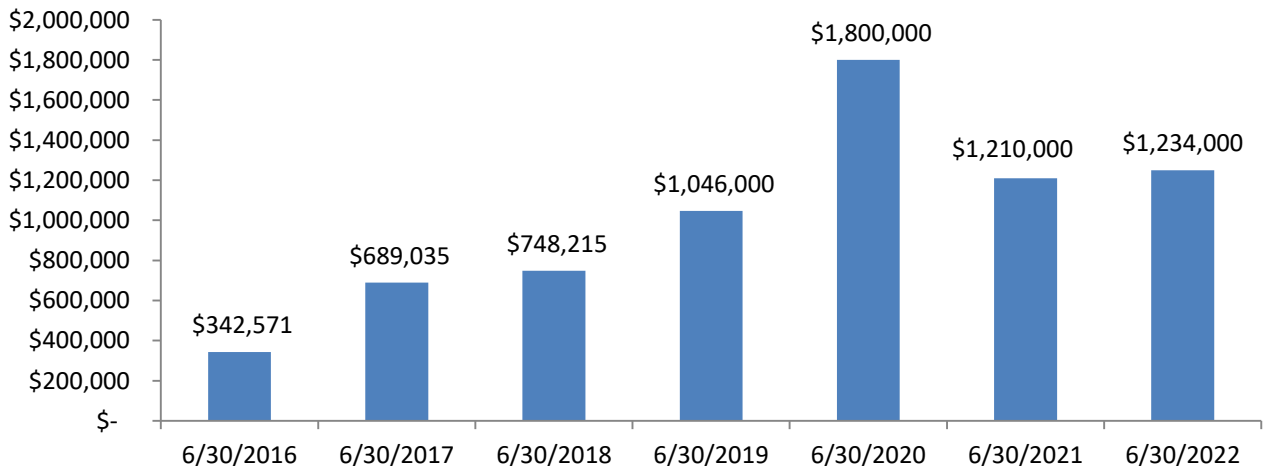
Any use of funds must be appropriated by Town Meeting. All use requires a 2/3 vote by Town Meeting. Funds have been used for capital projects.

- May 2018 Town Meeting appropriated \$432K of funds:
 - Lighting of the High School tennis courts
 - HVAC project at the High School pool
 - These facilities receive extensive use by residents of all ages.
- May 2019 Town Meeting appropriated \$515K of funds:
 - Design of Recreation Field Lighting
 - Thurston Middle School HVAC project
 - Council on Aging HVAC project
- No Funding was used at the June 2020 Town Meeting
- May 2021 Town Meeting appropriated \$1,060,000 of funds
 - High School Multipurpose Turf Field replacement
 - Pool – Deck surfacing/Drainage and Refurbishment
 - These facilities receive extensive use by residents of all ages.
- May 2022 Town Meeting appropriated \$650,000 of funds
 - School Street Playground refurbishment - \$60,000
 - Fire – self contained breathing apparatus system upgrade - \$215,000
 - Building Maintenance – Library Parking Lot - \$75,000
 - Schools Project – Network Upgrade – \$300,000
- Proposal for May 2023 Town Meeting, \$1.1M
 - Truck for DPW, delayed from previous year’s request \$175K
 - Buildings – Library projects - \$125K
 - Schools Network Project and HS Auditorium project \$800K

Balance in the Account

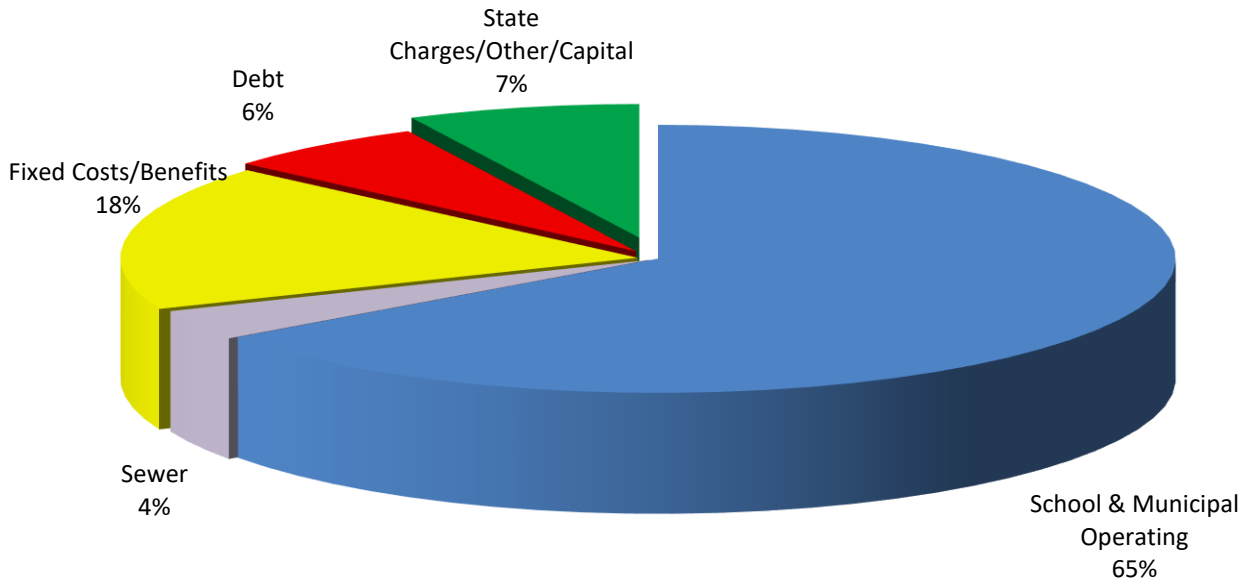
- The balance in the account as of December 31, 2022 is \$1.7M

**History of Meals/Hotels Tax Account Balance
Fiscal Year End Balance**



FY2024 Proposed Expenditure Summary

FY2024 Expenditure Summary



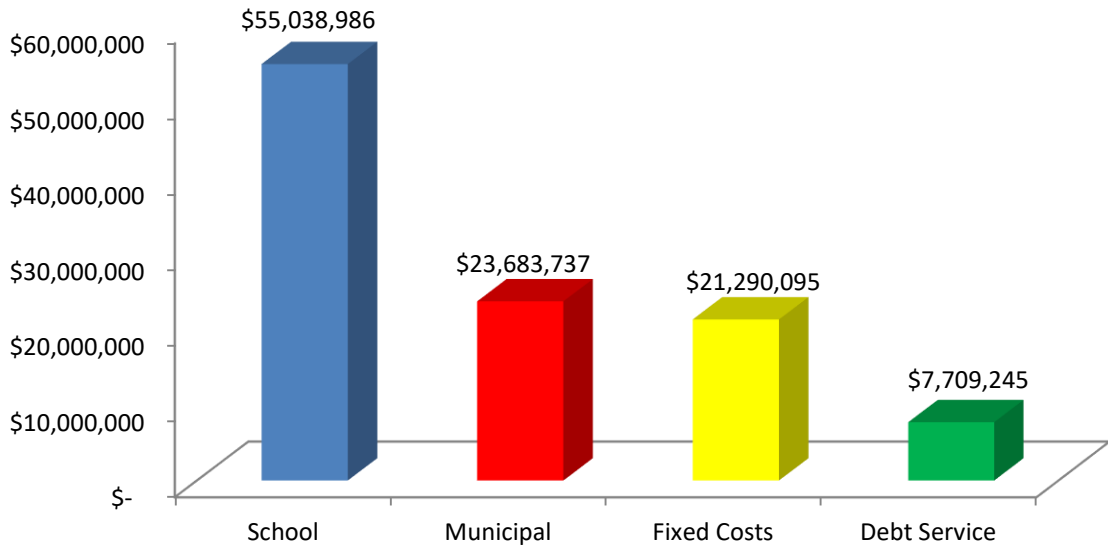
FY2024 Proposed Expenditure Summary

	FY2023	FY2024 Projected	\$ Change	% Change
Operating Budget - School Categories	\$52,015,866	\$55,038,986	\$3,023,120	5.8%
Operating Budget - Municipal	\$22,640,063	\$23,683,737	\$1,043,674	4.6%
Benefits/Reserves/Insurance	\$20,345,166	\$21,290,095	\$944,929	4.6%
Sewer - Operating	\$4,463,674	\$4,486,129	\$22,455	0.5%
Debt Service	\$5,818,920	\$7,709,245	\$1,890,325	32.5%
Total Operating	\$105,283,689	\$112,208,192	\$6,924,503	6.6%
Capital Base Budget - School & Municipal	\$2,373,250	\$2,372,500	(\$750)	0.0%
Capital - Sewer	\$700,000	\$1,260,000	\$560,000	80.0%
Other Appropriations:				
To Stabilization	\$125,000	\$125,000	\$0	0.0%
Additional Capital	\$682,000	\$1,545,000	\$863,000	126.5%
To OPEB Trust	\$1,515,000	\$1,540,000	\$25,000	1.7%
Prior Year/Other Articles	\$1,527,000	\$598,000	(\$929,000)	-60.8%
State Charges/Offsets/Overlay/Snow	\$1,360,517	\$1,359,992	(\$525)	0.0%
Total Expenditures	\$113,566,456	\$121,008,684	\$7,442,228	6.6%

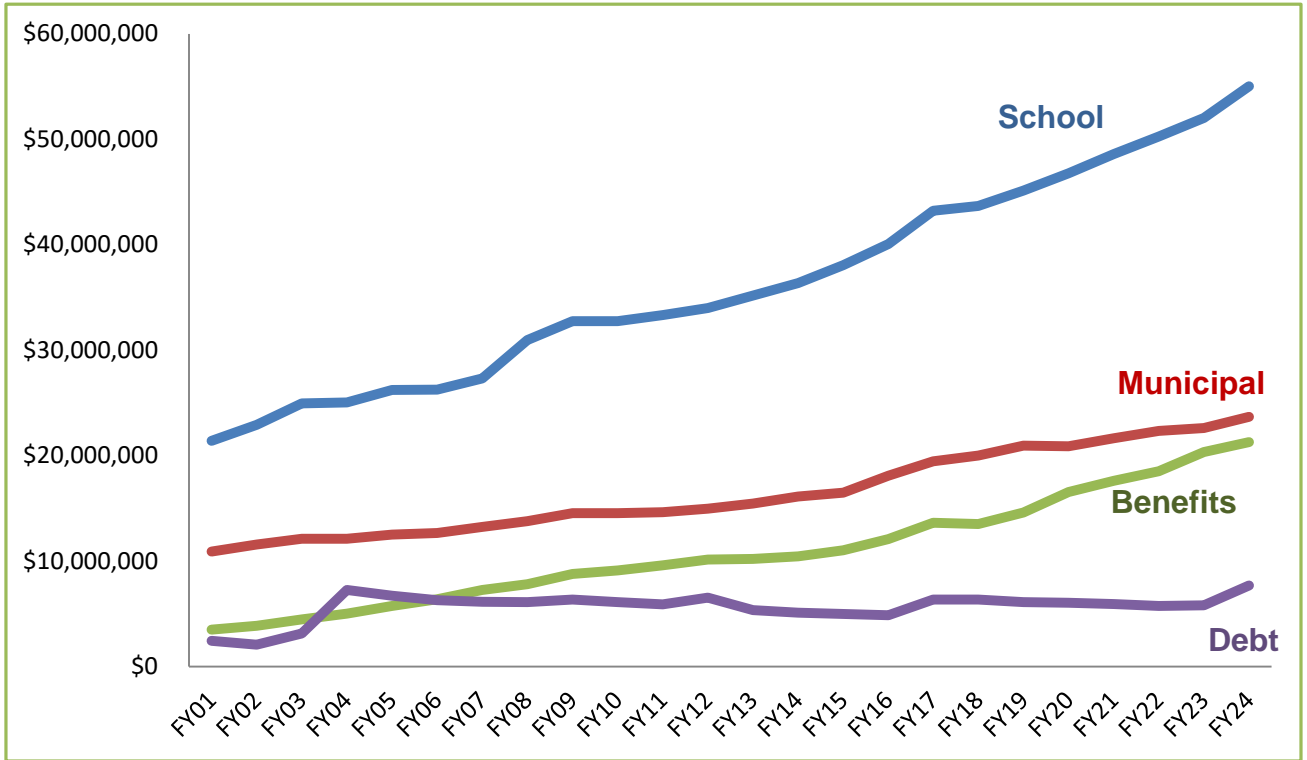
Operating Budget Categories

FY23 Budget	Category	FY24 Proposed	\$ Change FY24 v FY23	% Change FY24 v FY23
\$ 51,762,397	School Operating	\$ 54,743,565	\$ 2,981,168	5.8%
\$ 22,640,063	Municipal Operating	\$ 23,683,737	\$ 1,043,674	4.6%
\$ 131,397	Blue Hills Regional School	\$ 169,054	\$ 37,657	28.7%
\$ 122,072	Traffic Supervisors	\$ 126,367	\$ 4,295	3.5%
\$ 20,345,166	Fixed Costs	\$ 21,290,095	\$ 944,929	4.6%
\$ 5,818,920	Debt Service	\$ 7,709,245	\$ 1,890,325	32.5%
\$ 4,463,674	Sewer	\$ 4,486,129	\$ 22,455	0.5%
\$ 105,283,689	Total	\$ 112,208,192	\$ 6,924,503	6.6%

FY24 Operating Budget Categories - Appendix D
(Excludes Sewer)



A Look at the Budget History



Budget	% Change in Budget								
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
School Budgets	5.3%	4.9%	3.3%	3.4%	3.47%	3.6%	3.44%	3.50%	5.80%
Municipal Budgets	5.2%	3.7%	3.6%	3.8%	3.5%	3.57%	3.17%	3.74%	4.60%
Benefits/ Insurance/ Reserves	3.1%	8.8%	10.6%	8.1%	4.1%	6.4%	5.3%	6.7%	4.6%
Debt Service	-2.3%	30%	-1.4%	-3.6%	-1.3%	-1.8%	-3.4%	1.2%	32.5%

Municipal Budget Summary

This is a short summary of the FY24 Municipal Budget. For further detail, please refer to the entire Municipal Budget, Posted on the Finance Section of the Town’s website.

Municipal Budget – Delivering Service to Many Areas in the Community

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

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

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

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

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

FY24 Budget Requests

As we look forward to FY24, the FY24 budget looks to strengthen several areas of the budget. These include:

- Additional staffing in Recreation Department to support inclusive programming.
- Continue focus on building maintenance to properly maintain new and existing facilities.
- Strengthen Human Services division service delivery.
- Continue efforts with technology and automation, to help control staffing levels.
- Increased transportation services in the Council on Aging.

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

Municipal Budget Summary

FY24 Proposed Municipal Budget Summary

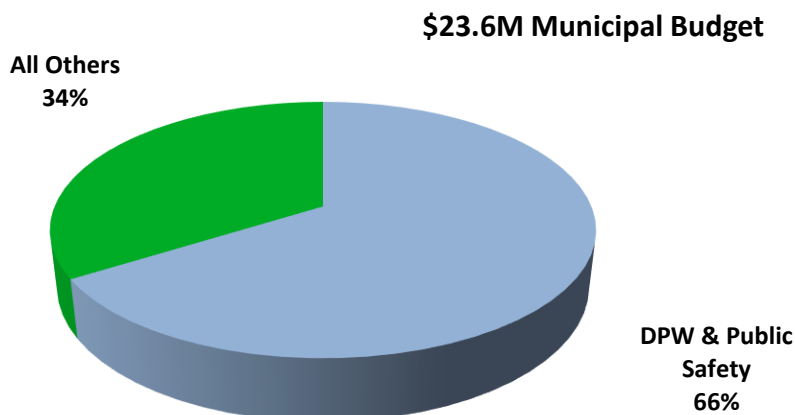
What Does the Municipal Budget Provide?

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

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

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

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



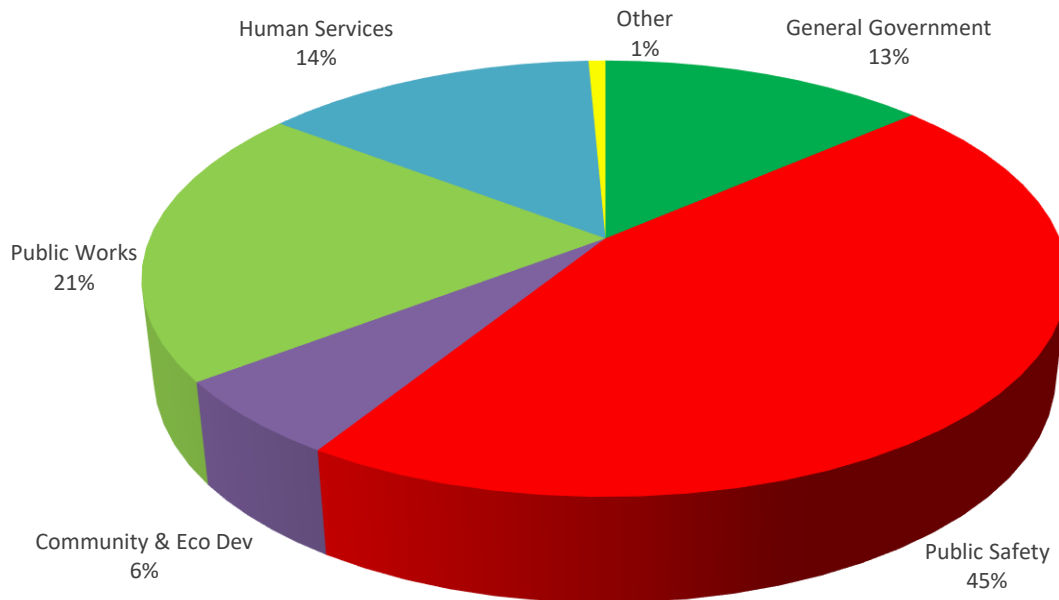
Municipal Budget Summary

FY24 Proposed Municipal Budget Summary

How is the Municipal Budget Funding Allocated Among Service Areas?

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

The following graph and chart display how the current and proposed FY24 municipal budget is allocated to each area.



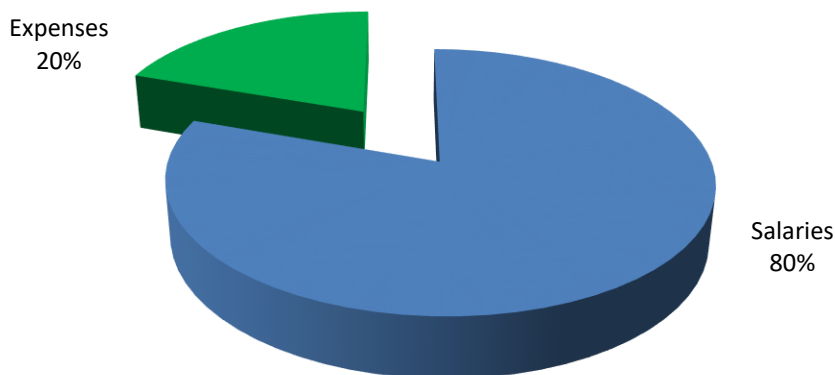
	FY23 Budget	FY24 Proposed	\$ Increase	% Increase
General Government	\$3,063,897	\$3,223,745	\$159,848	5.2%
Public Safety	\$10,341,457	\$10,731,416	\$389,959	3.8%
Community & Eco Dev	\$1,318,804	\$1,354,965	\$36,161	2.7%
Public Works	\$4,718,021	\$4,906,996	\$188,975	4.0%
Human Services	\$3,031,884	\$3,300,115	\$268,231	8.8%
Other	\$166,000	\$166,500	\$500	0.3%
Total	\$22,640,063	\$23,683,737	\$1,043,674	4.6%

- Public safety comprises the primary service area of municipal government. Accordingly, this area has the largest piece of the municipal budget and is the area experiencing the most growth.
- It is a challenge to fund and maintain quality services in all areas of municipal government.

Municipal Budget Summary

The Municipal Budget is Salary Driven.

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



FY23		FY24	
Budget	Function	Proposed Budget	% of Total
\$18,193,366	Salaries	\$19,055,180	80%
\$4,446,697	Expenses	\$4,628,557	20%
\$22,640,063	Total	\$23,683,737	100%

FY24 Municipal Staffing	
Full Time	186
Part Time	42
Total	228

- Of the 186 full time FY24 staff, 126 or 67% are in the DPW/Public Safety departments.

Municipal Budget Summary

What are the salary changes in the FY24 budget?

Category	FY23 Budget	Proposed		Difference	
		FY24 Budget	\$	%	
Salaries	\$18,193,366	\$19,055,180	\$861,814	4.7%	
Expenses	\$4,446,697	\$4,628,557	\$181,860	4.1%	
Total	\$22,640,063	\$23,683,737	\$1,043,674	4.6%	

As the chart shows, approximately \$861K or 83% of the total increase is for salaries and includes the following major items:

Department	Item	Amount
All Departments	Salary contractual obligations, COLA/Step increases for all staff	\$624,500
Human Services	Restructuring in FY23 with new division head, and increased admin support	\$63,000
Human Resources	Impact on FY24 of restructuring in FY23	\$57,500
Recreation	Inclusive program manager position approved in FY23, budgeted for partial year, as hiring planned for fall	\$40,000
Council on Aging	Increase in van drivers hours to meet demand	\$25,000
	Total	\$810,000

Municipal Budget Summary

What are the expenses in the FY24 base budget?

Category	FY23	Proposed	Difference	
	Budget	FY24	\$	%
	Budget	Budget		
Salaries	\$18,193,366	\$19,055,180	\$861,814	4.7%
Expenses	\$4,446,697	\$4,628,557	\$181,860	4.1%
Total	\$22,640,063	\$23,683,737	\$1,043,674	4.6%

- Total proposed FY24 expenses increase of 4.1%.
- Largest changes in expense listed below.

Department	Item	Amount
Building Inspection	Professional services increase due to State weights and measures requirements	\$10,000
Training	DPW new requirements in OSHA Training	\$10,000
Building Maintenance	Increased cost due to purchase of American Legion building	\$35,000
Building Maintenance	Increased utility costs for all Town buildings	\$53,000
Fire Department	Emergency Management Project	\$5,000
	Total	\$113,000

WHAT IS THE FY'24 SCHOOL DEPARTMENT OPERATING BUDGET REQUEST?

The Westwood Public Schools continue to pursue our core mission of preparing students for college, career, and civic life by providing a rich and challenging curriculum, high-quality instruction, and authentic educational experiences.

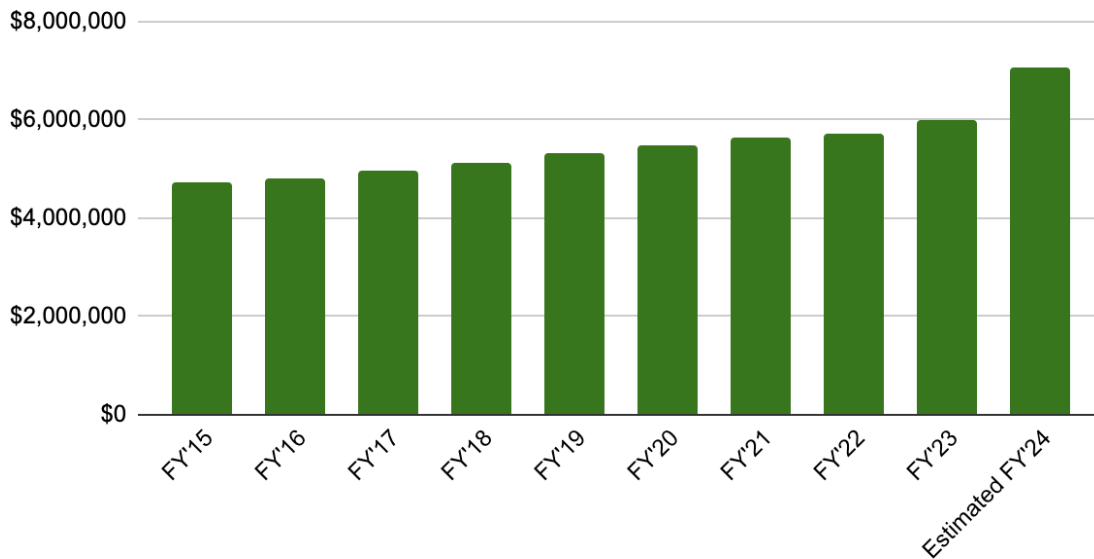
As the table below illustrates, our recommended budget for FY'24 totals \$54.8 million which represents a 5.8% increase over FY'23.

FY'23 Final Budget	51,762,397
Proposed FY'24 Budget	54,743,565
Increase (\$)	2,981,168
Increase (%)	5.8%

The needs in FY'24 are unique, and the proposed increase in the FY'24 budget proposal is larger than what the District has requested over the last several years. The proposed FY'24 increase is supported in part by an anticipated increase in Chapter 70 funding (state aid to schools). As seen below, the estimated increase in FY'24 Chapter 70 aid to Westwood is the largest increase the Town has experienced in the last decade.

Chapter 70 Allocation

FY'15-FY'24



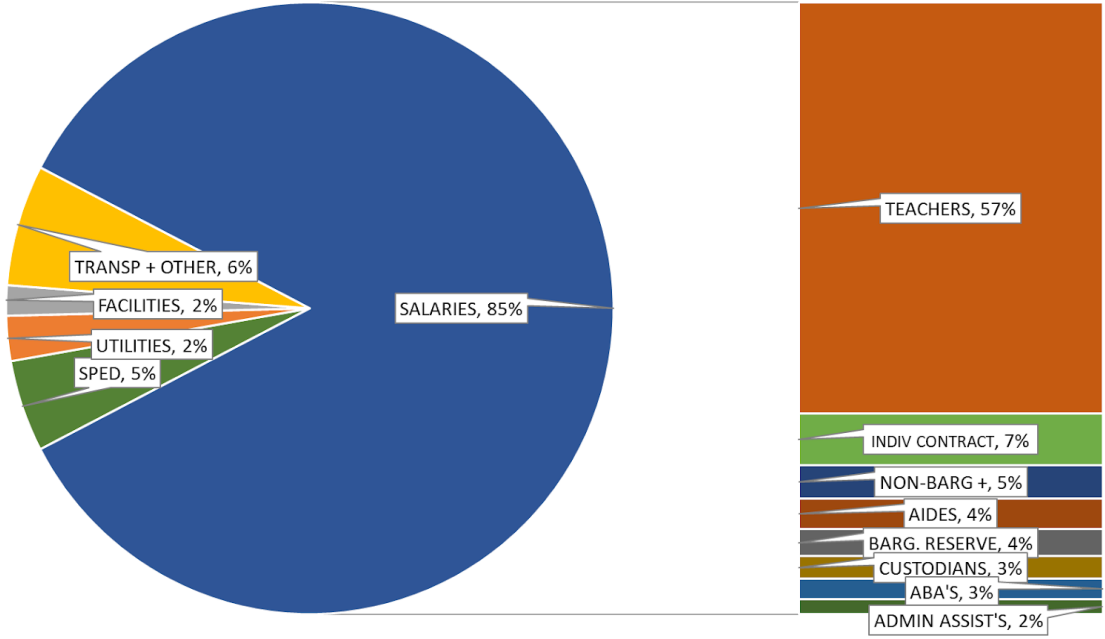
WHAT ARE THE MAJOR BUDGET DRIVERS?

The Westwood Public Schools is committed to providing a high-quality educational experience for all of the students we serve. When developing the budget, there are several issues that we consider to ensure that the budget reflects our identified priorities and values.

First, we assessed our **contractual salary obligations and other fixed costs**, such as transportation, utilities, and legally required special education services.

Salaries

The WPS budget, like all school districts, is primarily about people. Students’ daily experience is most powerfully influenced by the quality and skill of the teachers they work with in the classroom. Salaries comprise 85% of our operating budget and teachers account for the largest share of salaries.



The WPS has collective bargaining agreements with several bargaining units, all of whom provide valuable services for students’ educational experiences. Last year, the District negotiated successor agreements with Administrative Assistants (3 year) and Custodians (2 year). This winter, we reached agreements with the Westwood Teachers Association (3 year) and with the Instructional Assistants (3 year). We are negotiating with Applied Behavior Analysis (ABA) Tutors and will soon enter negotiations with Food Services staff.

Transportation

The District is currently in the first year of a three-year service contract with our transportation company. While in a typical year we might expect transportation costs to increase by around 3%, in the current inflationary environment, our yellow bus contract increased 7.4% in FY '23 and will

FY'24 BUDGET DEVELOPMENT: A CHALLENGING CONTEXT

The operating budget includes significant **increases to fixed costs**. For example:

- Increased **transportation costs**: 7.4% increase in FY'23 and additional 7% in FY'24
- Increased **heating fuel costs**: 30% increase over FY'22
- Increased **special education tuitions**: 14% in FY'24 for private out-of-district placements

increase by nearly 7% in FY'24. Our transportation contract for special education vans increased by 10% in FY'23. We have reached a tentative agreement with our transportation provider that is based on a 4% increase in FY'24.

While there are provisions negotiated into our transportation contracts that provide some relief if fuel costs come down significantly, in general, this fixed cost increase is a significant driver in the FY'24 budget.

Utilities

Similar to residents, the District's utility bills have risen significantly. Since fuel rates were volatile in winter 2022, we did not increase the budget for fuel for FY'23. Therefore, we are currently experiencing a 30% increase in the cost to heat our buildings over the base budget from FY'22. The FY'24 budget contemplates how to sustain this increased cost.

Special Education

Last summer, the District received multiple students into the WPS with IEPs requiring out-of-district replacements. These unanticipated tuition and transportation expenses have to be budgeted for going forward. In addition, the state's Operational Services Division, which sets tuition rates for private special education schools (i.e. out-of-district placements) has instructed districts that they should budget for a 14% increase in tuition costs next year. To provide context, over the last 20 years, this increase has never been more than 2-3%. An increase of that magnitude represents approximately \$300K for Westwood in FY'24.

Second, we considered **shifts in enrollment and maintaining reasonable class sizes**. While shifts in enrollment can be a significant driver in school budgets, it is not a significant driver for the FY'24 budget. Our current class sizes are within the School Committees class size guidelines at all levels of the district.

Third, we considered **current student needs**. In developing the FY '24 budget, a particularly difficult budget climate, this has involved thinking carefully about how to reallocate existing staff to best support students academically, socially and emotionally. When making decisions about staff reductions, we have considered carefully the impact of the reduction on all groups of students.

Finally, and importantly, we reflected on the **priorities and goals** articulated in the [WPS Strategy for District Improvement](#) to ensure that the budget requests align with our stated goals. For this reason, the proposed budget continues to advocate for robust line items related to curriculum, instruction, and professional development. While the proposed budget includes very little increase in the Curriculum and Instruction cost center, we have made strategic decisions about how to allocate the funds in FY'24 in

WPS Strategy for District Improvement Objectives

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

The WPS Strategy for District Improvement is posted at
www.westwood.k12.ma.us

order to meet student needs and work toward educational goals. For example, we have prioritized updating our social studies textbooks for grades 9 - 10, providing new social studies resources for our K - 2 classrooms, replacing our elementary Open Circle resources with updated social emotional learning (SEL)

materials, investing in the development of alternative 12th grade math courses as well as additional math electives, and providing robust professional development for all staff around restorative justice practices.

WHAT ARE THE CHANGES TO THE BUDGET - FY'23 TO FY'24?

The following chart outlines the progression from the FY'23 Budget to the FY'24 Recommended Budget. It shows how the budget is “built.”

Budget Request	FTE ¹ Net Change	FY'24 Proposed Budget Components
FY'23 Budget		\$51,762,397
Net increase in Town budget for salaries for existing personnel (contractual)		\$2,346,673
Faculty/Professional Position Additions	(2.25 FTE)	(\$175,990)
Support Staff Positions	1.0 FTE	\$38,656
Transfer from salary to non-salary ²	1.0 FTE	\$110,000
Net increase to various non-salary accounts		\$661,829
Total Change	(0.25 FTE)	
FY'24 Superintendent's Recommended Budget		\$54,743,565

¹ Full-Time Equivalent

² The FY'24 proposed budget converts the HVAC Controller from a contractor to a salaried employee. The cost for the position is currently budget neutral.


MAJOR BUDGET CATEGORIES

The table below represents the changes in five major budget categories from FY'23 to FY'24 n and represents Town funds, exclusive of external funds or grants:

Major Budget Category	Voted FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)	Incremental Change as %
Total Salaries	44,177,983	46,497,322	2,319,339	5.2%
Non-Salary				
Special Education	2,074,331	2,625,520	551,189	26.6%
Utilities	1,200,000	1,287,180	87,180	7.3%
Facilities	970,335	864,337	(105,998) ³	(10.9%)
All other non-salary	3,339,748	3,469,206	129,458	3.9%
TOTAL	51,762,397	54,743,565	2,986,369	5.8%

As shown above, in school budgets, salaries are by far the greatest budget driver. In the proposed FY'24 budget, salaries account for 85% of the overall budget and correspondingly comprise more than two thirds of the proposed budget increase. Embedded within our budget is a proposed increase in budgeted salaries of about 5.2% on Town funds, entirely for contractual adjustments for existing personnel, with all new positions funded through other position reductions or transfers of funds. The remainder of the budget increase comes primarily from rising Special Education costs, an increase in cost of utilities, and contractual increase in transportation contracts (included in “all other non-salary”).

Construction of the new elementary school is underway and scheduled to open in February, 2024. Students at Hanlon and Deerfield will start the 2023-2024 school year in their respective buildings. In the spring, students and staff will join as one school community in the new building, with no change in class rosters or teaching assignments. Students enrolled in the specialized WABA Program, currently located at the Downey School, will remain at Downey until the end of the 2023-2024 school year and relocate to their space in the new building over the summer during the Extended School Year special education program. Staffing in the FY'24 budget, therefore, is not impacted by the consolidation. As we look to FY25, however, there will be opportunities to reallocate staffing resources.



View of the new elementary school construction in progress.

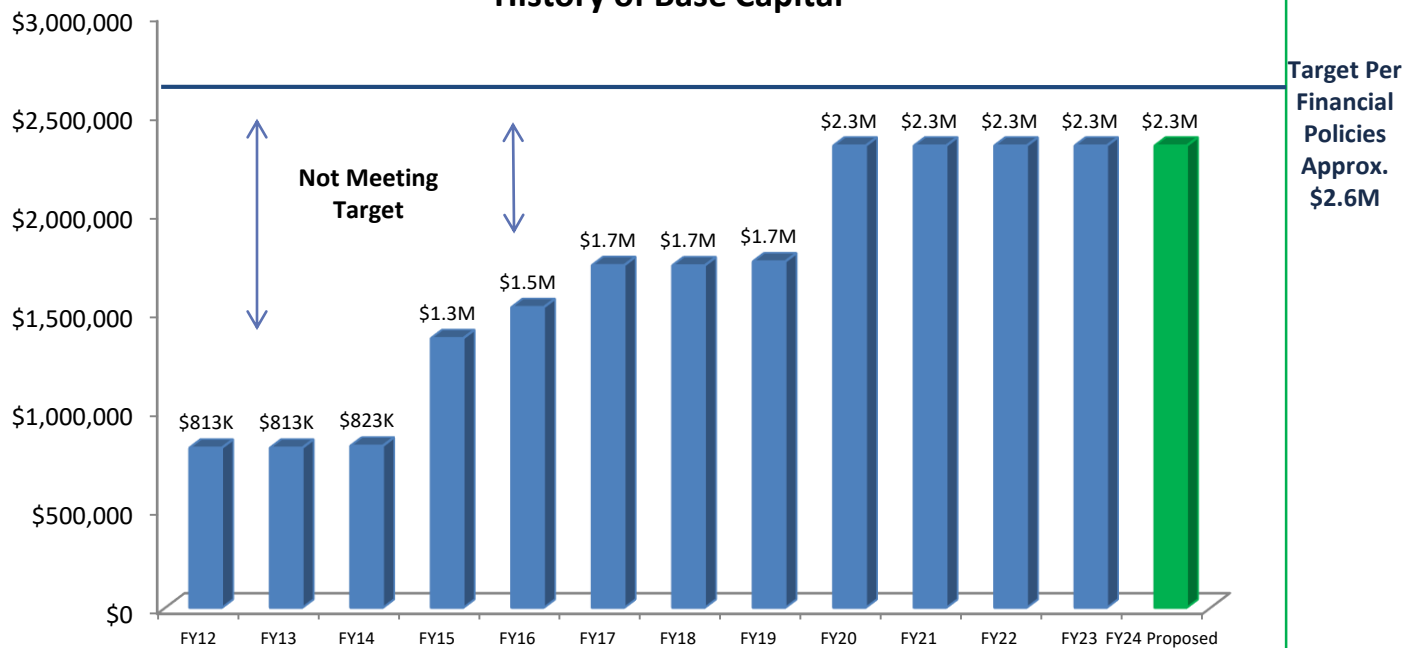
³ The FY'24 proposed budget converts the HVAC Controller from a contractor to a salaried employee. This change necessitates a transfer from non-salary to salary, resulting in a net decrease in the Facilities line. The cost for the position is currently budget neutral.

Capital Funding

Capital – Continued Improvement in Ongoing Base Capital Funding

- Important to maintain Town and School assets – buildings, infrastructure, and equipment.
- Financial Policy on capital spending indicates that ongoing capital should be approximately \$2.6M.
 - Policy was not met for many years during difficult economic budget cycles.
- The Town has recently made steady progress in increasing the ongoing capital budget.
- FY24 continues improvement in ongoing capital funding.

History of Base Capital



Base Capital

- Article: Municipal Capital Improvements
 - \$1,355,500 funded with Free Cash
- Article: School Capital Improvements
 - \$1,017,000, funded with Free Cash

Other Capital Articles:

- Article: Sewer Capital Improvements
 - \$1,260,000 funded with Sewer Retained Earnings
- Article: Ambulance Capital
 - \$445,000 funded with Ambulance Receipts

Capital Funding

Capital Budget – Other Capital Article

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

Prior Years

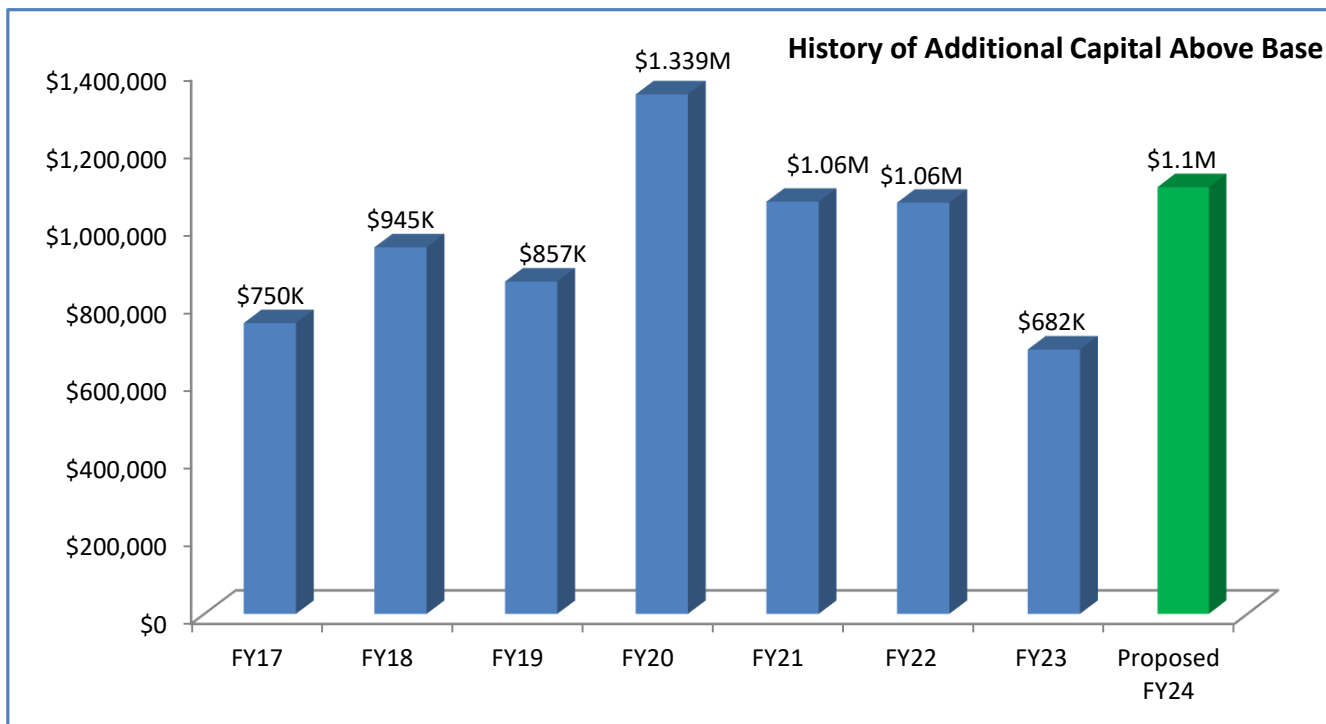
- School IT network
- High School Tennis Court Lighting
- Thurston/Senior Center HVAC

FY22

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

FY23

- \$650K Funded with Meals/Hotels Tax, \$32K funded with Ambulance Receipts
 - School Street Playground \$60,000
 - Fire systems and equipment upgrades and replacements – \$247,000
 - Building Maintenance – Library Parking Lot - \$75,000
 - Schools Project – Network Upgrade - \$300,000



• FY24 Proposed Other Capital

- \$1.1M Funded with Meals/Hotels Tax
 - Truck for DPW, delayed from previous year’s request \$175K
 - Buildings – Library projects - \$125K
 - Schools Network Project and HS Auditorium project \$800K

Article 4 - Municipal Capital Improvements

Item	Amount	Funding Source
DPW - One Ton Dump Truck with Plow (Truck 3)	\$80,000	Free Cash
DPW - Bucket Truck (Truck 33)	\$225,000	Free Cash
DPW - One Ton Dump Truck with Plow (Truck 17)	\$80,000	Free Cash
Fire - Replacement of Command Staff Vehicles	\$72,500	Free Cash
Fire - Turnout Gear Purchase and Replacement	\$10,000	Free Cash
Fire - Radio Upgrade and Replacement	\$28,000	Free Cash
Fire - Training Equipment and Props	\$15,000	Free Cash
IT - End User Technology	\$75,000	Free Cash
Library - Library Technology	\$45,000	Free Cash
Library - Media Suite	\$50,000	Free Cash
Police - Police Vehicles	\$275,000	Free Cash
Police - Safety Equipment	\$65,000	Free Cash
Police - Radio Telecom Infrastructure	\$85,000	Free Cash
Buildings - Facility Maintenance	\$135,000	Free Cash
Buildings - Energy Efficiency	\$50,000	Free Cash
Buildings - Municipal Parking Lots	\$30,000	Free Cash
Buildings - Police Station Flooring	\$35,000	Free Cash
Total	<u>\$1,355,500</u>	

Article 5 – School Capital Improvements

Item	Amount	Funding Source
Technology	\$120,000	Free Cash
HVAC and Controls	\$132,000	Free Cash
Vehicles	\$125,000	Free Cash
Building Improvements	\$400,000	Free Cash
Roofing	\$100,000	Free Cash
Furniture, Fixtures, and Equipment	\$80,000	Free Cash
Copiers / Duplicators	\$60,000	Free Cash
Total	<u>\$1,017,000</u>	

Article 6 – Sewer Capital Improvements

Item	Amount	Funding Source
Stormwater MS-4 Requirement	\$75,000	Sewer Retained Earnings
Pump Station Upgrade	\$500,000	Sewer Retained Earnings
One Ton Truck (Truck 28)	\$95,000	Sewer Retained Earnings
Sewer Vac Truck Replacement	\$590,000	Sewer Retained Earnings
Total	<u>\$1,260,000</u>	Sewer Retained Earnings

Article 7 – Sewer Capital Borrowing

To see if the Town will vote to appropriate a sum of money 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; to determine whether this appropriation shall be raised by borrowing, including the borrowing of all or any portion of this amount through the Massachusetts Water Resources Authority’s Infiltration and Inflow Local Assistance Program, transfer from available funds or otherwise provided, or to take any other action relative thereto.

MOTION:

That the Town appropriates \$500,000 to pay costs of engineering and undertaking infiltration and inflow improvements to the Town’s wastewater collection system and for the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor. All or any portion of this amount may be borrowed through the Massachusetts Water Resources Authority’s Infiltration and Inflow Local 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.

Article 8 – Additional Capital Improvements

Item	Amount	Funding Source
Fire - Replace Ambulance (A1) (rotating cycle)	\$400,000	Ambulance Receipts
Fire - Rescue Upgrade and Replacement	<u>\$45,000</u>	Ambulance Receipts
Total	<u><u>\$445,000</u></u>	Ambulance Receipts

Article 9 – Additional Capital Improvements

Item	Amount	Funding Source
DPW - Backhoe/Loader (JCB 1)	\$175,000	Meals/Hotels Tax Revenue
Buildings - Library Projects	\$125,000	Meals/Hotels Tax Revenue
School - Network upgrade	\$400,000	Meals/Hotels Tax Revenue
School - WHS Auditorium	<u>\$400,000</u>	Meals/Hotels Tax Revenue
Total	<u><u>\$1,100,000</u></u>	Meals/Hotels Tax Revenue

Article 12 – Fire Ladder Truck Borrowing

To see if the Town will vote to appropriate a sum of money to pay costs of purchasing and equipping a new ladder truck as a replacement for the Fire Department’s Ladder 1, including the payment of all costs incidental and related thereto; to determine whether this appropriation shall be raised by borrowing, transfer from available funds or otherwise provided, or to take any other action relative thereto.

Equipment/Project	Amount	Funding Source
Fire Ladder Truck	\$1,850,000	Borrowing

MOTION:

That the Town appropriates \$1,850,000 to pay costs of purchasing and equipping a new ladder truck as a replacement for the Fire Department’s Ladder 1, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor.

Article 13 – Cemetery Expansion Construction Borrowing

To see if the Town will vote to appropriate a sum of money to pay all costs associated with expanding the Town’s cemetery, including the payment of all costs incidental and related thereto; to determine whether this appropriation shall be raised by borrowing, transfer from available funds or otherwise provided, or to take any other action relative thereto.

Equipment/Project	Amount	Funding Source
Cemetery Expansion Construction	\$1,500,000	Borrowing

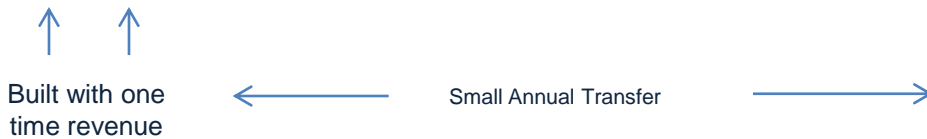
MOTION:

That the Town appropriates \$1,500,000 to pay all costs associated with expanding the Town’s cemetery, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor.

Stabilization Fund

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

Stabilization Fund Balance Over Time

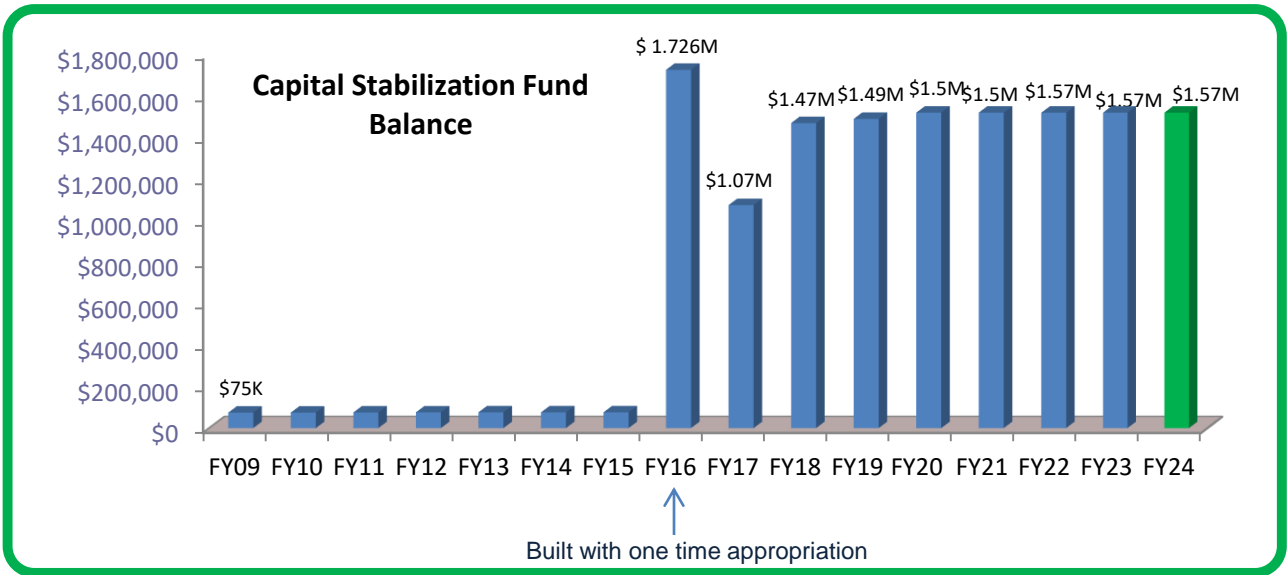


Stabilization Fund						
	FY2019	FY2020	FY2021	FY22	FY23	Proposed FY24
Annual Appropriation	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
One Time Additional Appropriation	\$0	\$0	\$0	\$0	\$0	\$0

- The FY24 budget provides for a \$125,000 annual appropriation funded by free cash transfer.

Capital Stabilization Fund

- The Capital Stabilization Fund was established by Town Meeting in 2005 for the purpose of investing in the long term maintenance of the Town’s capital assets – primarily buildings and equipment.
- Appropriations into this Fund require a majority vote and uses from this Fund require a 2/3 vote of Town Meeting.
- This Fund can be a useful tool to provide funding for important capital needs.
- At the 2008 Annual Town Meeting, \$75,000 was appropriated to this account funded by some initial Westwood Station payments.
- At the 2015 Fall Town Meeting, two articles appropriated one time revenue in the account:
 - \$925,000 was appropriated into this account funded by available FY16 new taxes from the University Station project.
 - \$725,000 was appropriated into the account from one time bond premium.
- In FY17, \$650,000 was used from the account to fund replacement of the high school turf field and track resurfacing.
- In FY18, \$397,000 of one time funding was appropriated into the account



Capital Stabilization Fund									
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Annual Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One Time Appropriation	\$1,650,000	\$0	\$397,000	\$0	\$0	\$0	\$0	\$0	\$0
Town Meeting Voted Use		\$650,000							

General Debt Overview

- Authorization:
 - Town Meeting authorizes the borrowing of money for a specific project with a 2/3 vote.
 - State law governs:
 - What you can borrow for (i.e., prohibits borrowing for operating expenses, prior deficits, etc.) and,
 - Length of term of borrowing.
 - If debt exemption project, also requires majority approval at ballot.
- Issuing Bonds:
 - Town credit rating from rating agency.
 - Standard & Poor's, Moody's.
 - A high rating helps the Town issue debt at the lowest possible interest rate and save money for residents.
 - Town Treasurer conducts a public bond sale, Select Board approves the bond.
 - Sale may be for multiple projects.
 - May do short term first, before issuing long term.
 - At completion of sale, Town receives money and enters into a repayment schedule.
- Debt Service Payments:
 - Principal and interest payments included each year in budget.

Debt Management

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

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

All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town’s enterprise operation (sewer) is, however, supported by sewer user revenues when authorized by vote of Town Meeting.

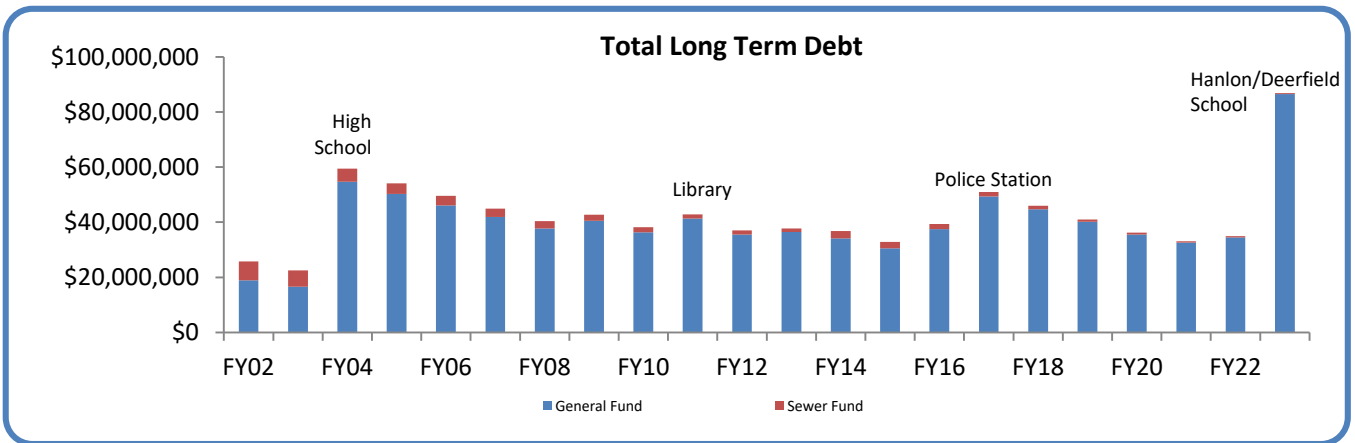
Credit Rating

As with a personal credit rating, the Town’s credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town’s long-term debt issues.

The Town underwent an updated credit review in August 2022, in conjunction with the sale of a \$56.5M bond. Current Credit Ratings:

AAA Standard & Poor’s
Aa1 Moody’s

These ratings are excellent ratings for a small community. The ratings reflect the Town’s commitment to both fiscal discipline as well as quality services.



Total Long Term Debt Issued and Outstanding	FY17	FY18	FY19	FY20	FY21	FY22	FY23
General Fund	49,355,000	44,710,000	40,120,000	35,545,000	32,655,000	34,510,000	86,550,000
Sewer Fund	1,680,000	1,274,700	868,600	666,800	465,000	435,000	267,500
Total	51,035,000	45,984,700	40,988,600	36,211,800	33,120,000	34,945,000	86,817,500

Debt Management

Town Debt – Utilized Favorable Borrowing Climate

Favorable Borrowing Climate

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

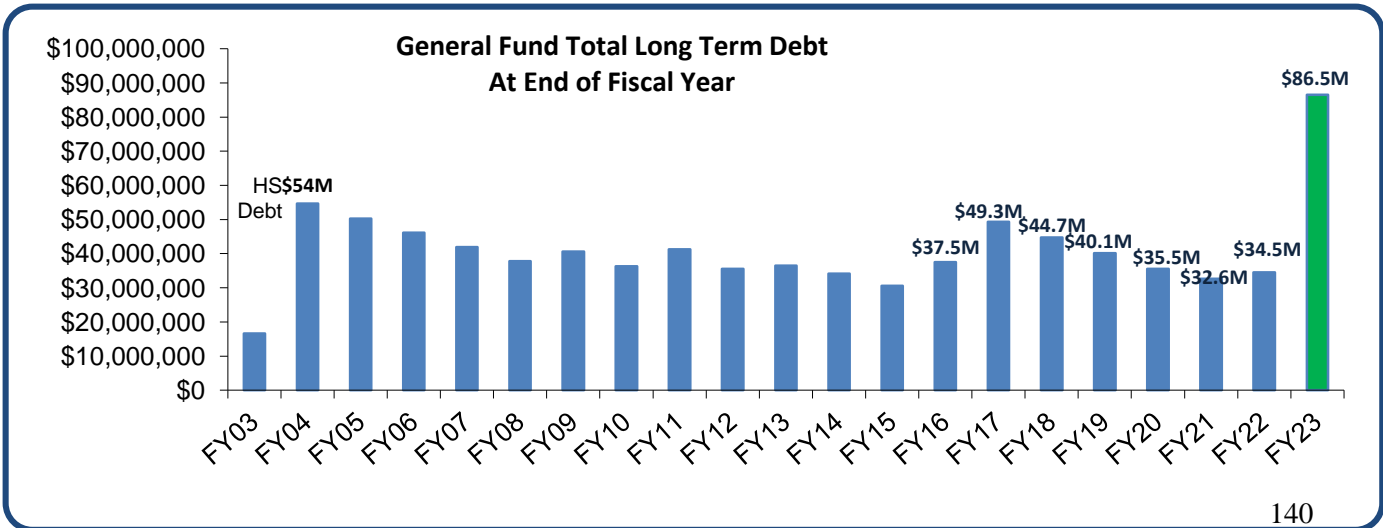
Recent Bond Sales

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

Recent Bond Sales

- Long Term Bond sold March 2022
 - \$7.1M, terms 10-30 years
 - Net interest rate 2.27%
- \$4M BAN sale, term of 4 months, .88%
- Long Term Bond sold July 2022
 - \$56.5M, 30 year term
 - Net interest rate 3.7%

Debt Authorized, Not Yet Issued		
Hanlon/Deerfield New School Remaining Authorization balances:		
School MSBA Initial Phase	ATM 2018	\$ 202,889
Hanlon School “Bridge” Funding	ATM 2021	\$ 30,316
Construction	STM 2021	\$24,610,386
Total New Hanlon School – Borrowing expected to be reduced by future MSBA reimbursement (\$16.4M)		\$24,843,591
Conant Road Culvert Design	ATM 2022	\$ 200,000
Sewer I/II – MWRA	ATM 2022	\$ 125,000
DPW/Fire Capital Equipment	ATM 2022	\$ 900 000
	Total	\$ 26,068,591



Long Term Debt Outstanding

Long Term Debt Outstanding – General Fund

Description	Net Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-23
Outside of Prop 2 1/2 - Exempt					
High School (2003) Refinanced 3.12	1.63	3/2012	6/2023	\$39,262,300	\$0
New Library (2011) Refinanced 4.21	1.15	4/2021	2/2031	\$9,300,000	\$3,130,000
Hanlon/Deerfield School Feasibility/Design	2.27	4/2022	4/2052	\$1,773,500	\$1,738,500
Hanlon/Deerfield School Construction	3.77	8/2022	8/2052	\$56,575,000	\$56,575,000
Within Prop 2 1/2					
High School Completion	3.48	8/2008	2/2023	\$1,950,000	\$0
Thurston Modulars (2009) Refinanced 4.21	1.15	4/2021	2/2029	\$3,500,000	\$790,000
School Roof	1.43	12/2012	6/2022	\$935,000	\$0
DPW Roads/Equipment	1.43	12/2012	6/2022	\$3,700,000	\$0
DPW Roads/Equipment	1.62	5/2014	5/2024	\$1,400,000	\$140,000
Design Fire Station	2.66	9/2015	9/2035	\$850,000	\$552,500
Construct Fire Station	2.66	9/2015	9/2035	\$8,650,000	\$5,622,500
LED Lights Upgrade	2.66	9/2015	9/2025	\$500,000	\$150,000
Cemetery Expansion	2.66	9/2015	9/2020	\$450,000	\$0
Deerfield Rd/Parking Improvements	2.42	9/2016	3/2026	\$2,000,000	\$600,000
Land Purchase	2.42	9/2016	3/2026	\$890,000	\$260,000
Police Station Design	2.42	9/2016	3/2045	\$1,000,000	\$755,000
Police Station Construction	2.42	9/2016	3/2046	\$12,755,000	\$9,775,000
Islington/Wentworth Library	1.15	4/2021	2/2041	\$1,831,696	\$1,640,000
Road improvement	1.15	4/2021	2/2031	\$895,000	\$715,000
Road improvement	2.27	4/2022	4/2032	\$4,606,500	\$4,106,500
Total General Fund					\$86,550,000

General Fund Debt Authorized - Not Yet Issued Long Term

Hanlon/Deerfield New School Remaining Authorization

Balances:

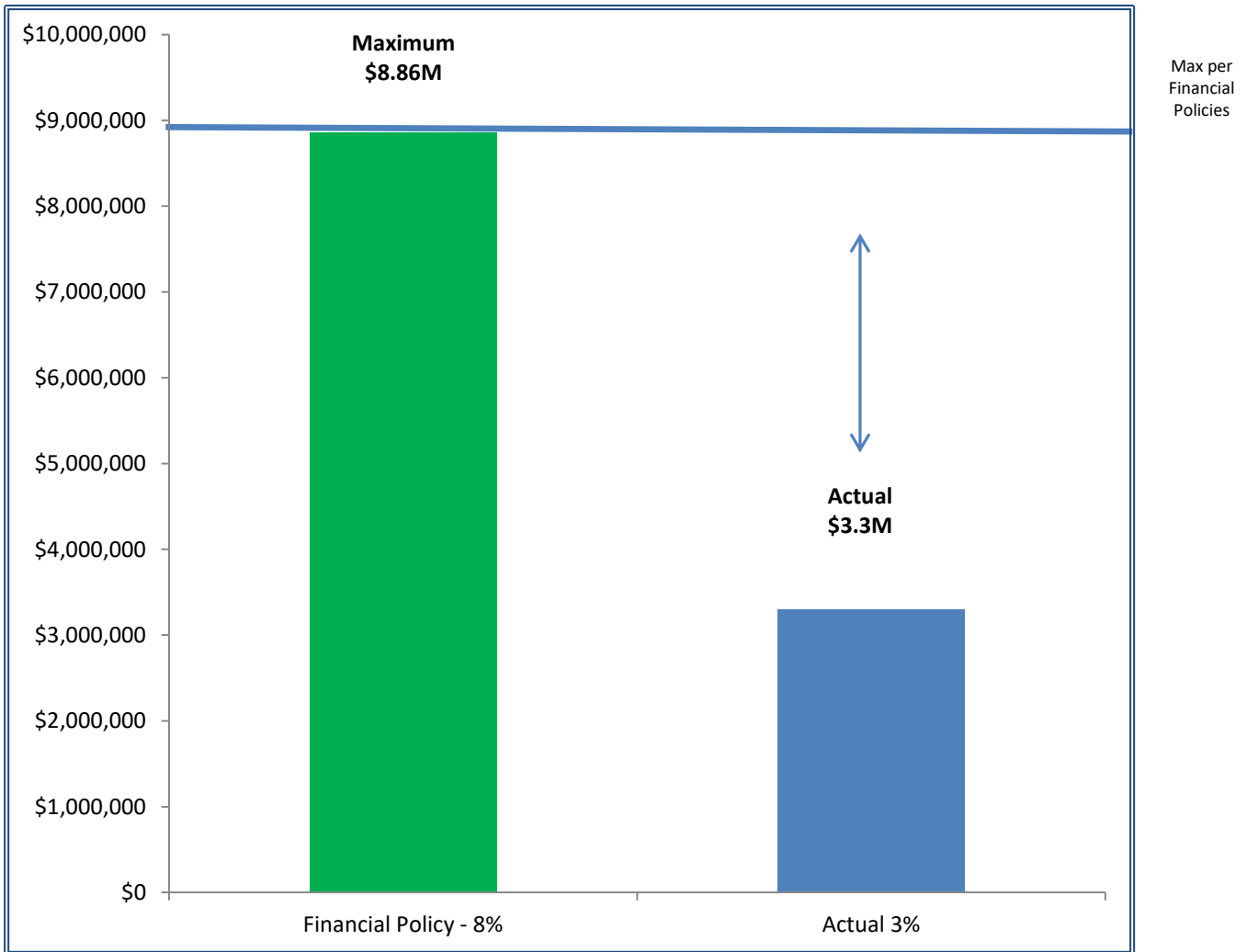
Feasibility Phase	ATM 2018	\$202,889
Design " Bridge Funding"	ATM 2021	\$30,316
Construction	STM 2021	\$24,610,386
Total New Hanlon Sch - Borrowing expected to be reduced by future MSBA Reimb (\$16.4m)		\$24,843,591
Conant Rd Culvert Design	ATM 2022	\$200,000
Cemetery Expansion Design (Funded by Cemetery Lot Sales)	ATM 2022	\$125,000
Canton St Sidewalk Design	ATM 2022	\$900,000
Total		\$26,068,591

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Outstanding 30-Jun-23
MWRA - no interest loan	0.00	9/2021	8/2031	\$125,000	\$112,500
Sewer Bond	1.62	5/2014	5/2024	\$1,570,000	\$155,000
Total Sewer Fund					\$267,500

Total General Fund and Sewer Debt Outstanding \$86,817,500

Debt Level – Well Within Guidelines

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



Debt is well within guidelines

Long Term Bond Sale July 2022 - \$56.5M, low long term interest rate

- The Town had a major bond sale, July 2022
- Prior to the bond sale, Town underwent an updated credit review with Standard & Poors (S&P)
 - Credit Review Result – AAA rating reaffirmed
 - This is an excellent rating for a small community.
 - Reflects well on the work done by the Town, including the Select Board, Finance and Warrant Commission, other appointed and elected officials and Boards, our management and staff and our residents, who all contribute to the work required to obtain this rating.
 - A high rating helps the Town issue debt at the lowest possible interest rate and save money for our residents.
 - Only 20% of communities in Massachusetts hold AAA ratings with S&P
- July 2022 Bond Sale
 - The Town sold a long term bond for \$ 56.5M
 - Terms 30 years, Net Interest Rate of 3.7%
- March 2022 Bond Sale
 - The Town sold a long term bond for \$ 7.1M
 - Terms 10-30 years, Net Interest Rate of 2.27%
 - The Town also sold a short term BAN for \$4M
 - Term 4 months, Net Interest Rate of .88%
- Previous Bond Sale - March 2021 Bond Sale
 - The Town sold a long term bond for \$ 7,715,000
 - Terms 8-20 years, Net Interest Rate of 1.148%

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

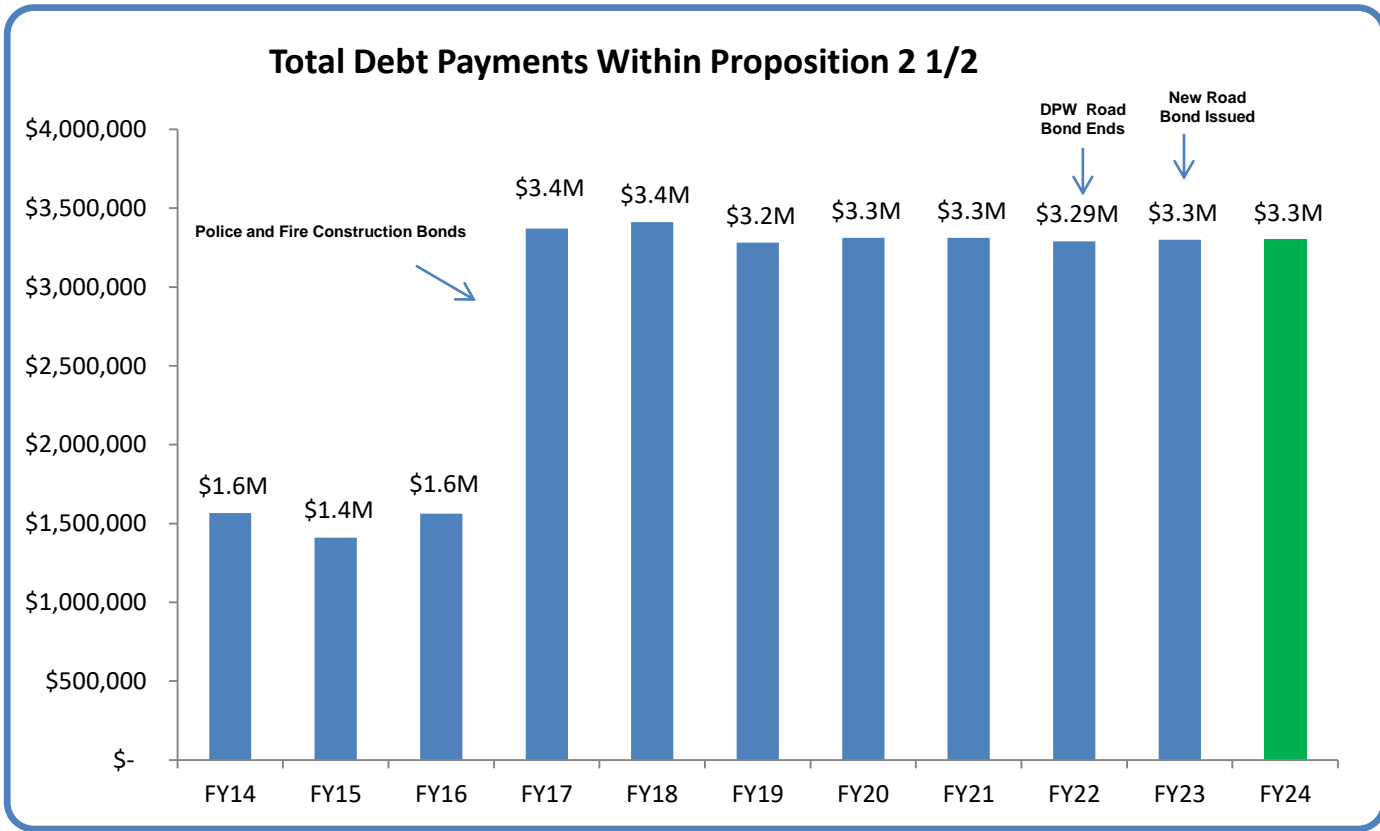
- The March 2021 bond sale included refinancing (refunding) of the Thurston School Modular and New Library bonds
 - Original Bonds:
 - Thurston Bond - \$3.5M bond, issued June 2009
 - Library Bond - \$9.3M bond, issued March 2011
 - Total Budget Savings of \$1.12M:
 - Thurston Modulares (8 years remaining)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

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

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

Non-Exempt Debt

Total Non Exempt Debt – Within Proposition 2 ½

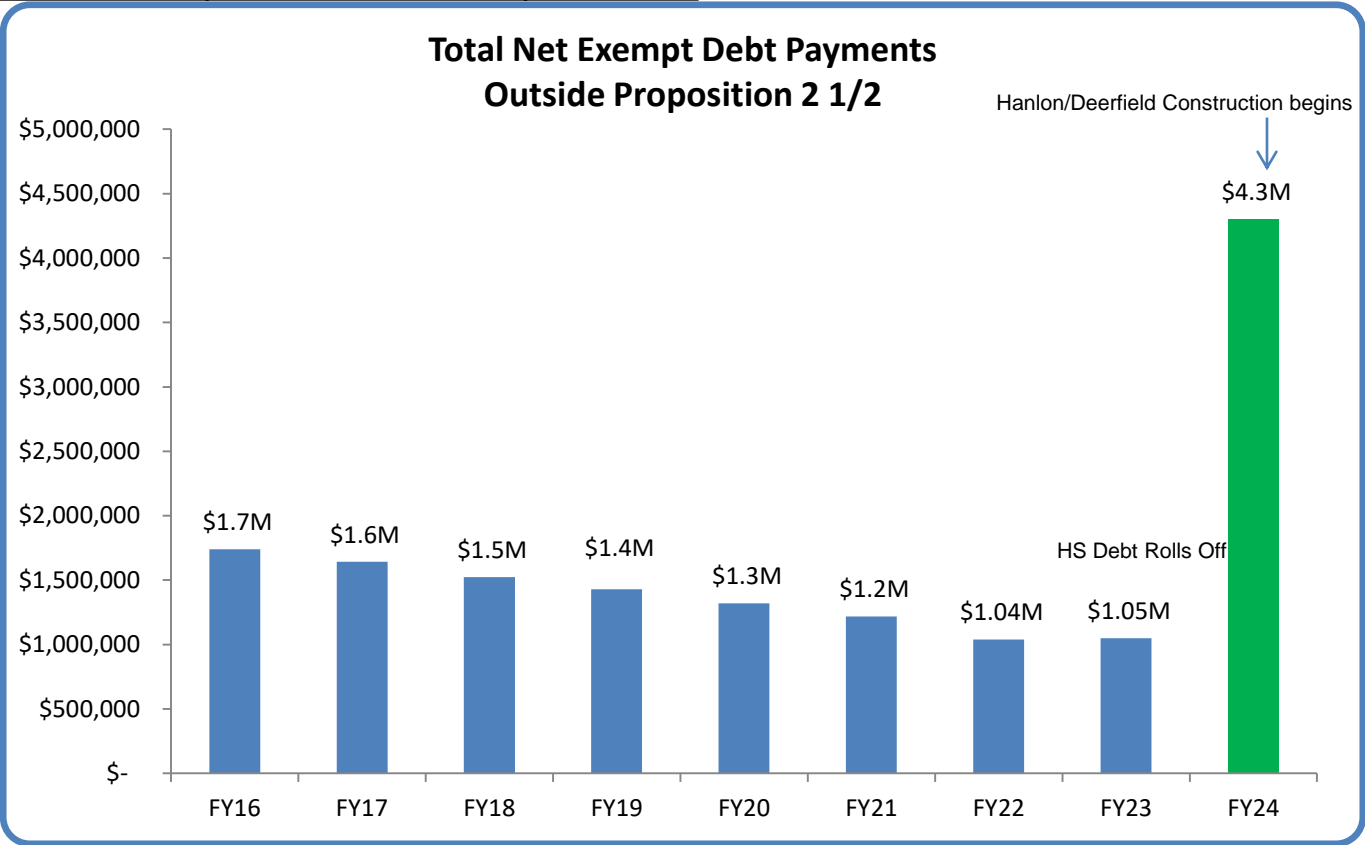


Debt within Proposition 2 ½

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

Exempt Debt Outside Proposition 2 ½

Total Net Exempt Debt – Outside Proposition 2 ½



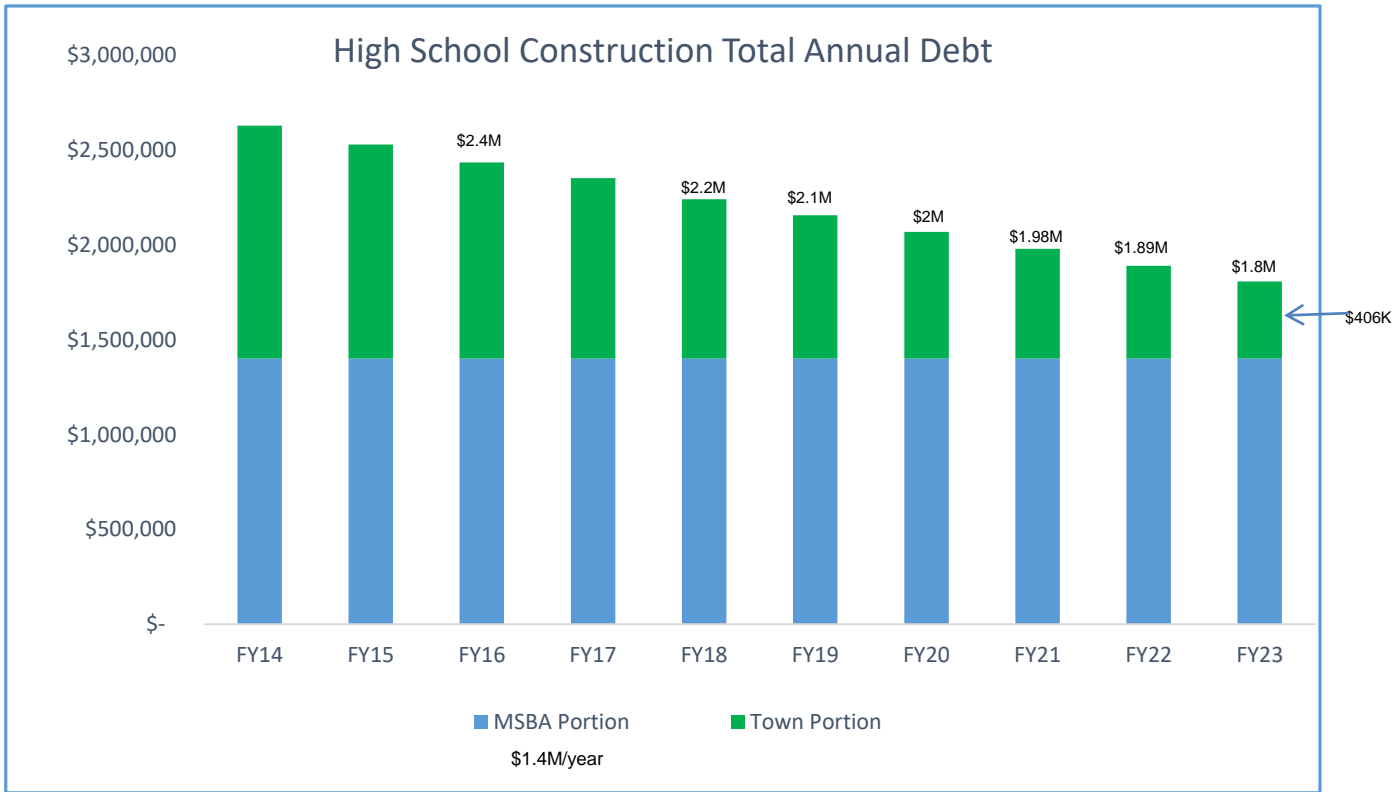
Debt outside of Proposition 2 ½

- Principal and interest payments for projects approved outside Proposition 2 ½.
- Exact amount of debt cost, net of state school reimbursement, is raised in taxes.
- When bond ends, exempt taxes end.
- FY23: High School \$404K, Library \$547K, Hanlon/Deerfield \$107K.
- High School bond ends FY2023, Library FY2031, Hanlon/Deerfield Feasibility/Design, FY52.

- High School bond ends 2023
 - Debt rollover will help with Hanlon/Deerfield Elementary School Project
 - Construction portion of new school debt will begin in FY24

- Library refinanced in April 2021
 - Total savings \$759K
 - Approximately \$75K per year savings for remaining life of bond

Subsidized with MSBA Funding



- Annual debt declines each year.
- MSBA subsidy is level at \$1.4M.
- Net Town portion declines each year.
- FY23 High School net amount \$406K.

- High School Project
 - Total net cost to average house \$4,693 or an average of \$233/year for 20 years

Total Principal and Interest Payments

Outstanding as of 6.30.23	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31-52	Total FY23-FY53	
Debt Outside of Proposition 2 1/2													
HS Construct (Exempt)-Refi 3/12	0	1,980,800	1,891,200	1,807,650								\$1,807,650	
Library Construct (Exempt) 4.21	3,130,000	656,813	563,093	547,600	533,600	519,350	499,850	480,350	460,850	446,350	426,600	406,850	\$4,321,400
New Hanlon Sch Feas/Design (Exempt) 3.22	1,738,500	0	0	94,854	89,119	87,619	91,119	99,369	97,119	94,869	91,119	2,017,563	\$2,762,748
New Hanlon Construct (Exempt) 8.22	56,575,000	0	0	0	3,746,823	3,406,675	3,409,175	3,409,175	3,406,675	3,411,425	3,408,300	78,167,825	\$102,366,073
Debt Within Proposition 2 1/2													
High School Completion 8/08	0	145,990	140,660	135,330								\$135,330	
Middle Sch Modulars 2009. Refi 4.21	790,000	239,838	186,778	181,250	174,500	167,750	156,000	149,500	143,000	136,500		\$1,108,500	
DPW Roadway 12/12	0	159,000	154,500									\$0	
School Roof 12/12	0	99,490	91,670									\$0	
DPW Equipment 12/12	0	48,760	47,380									\$0	
DPW Drainage 12/12	0	21,200	20,600									\$0	
DPW Equipment 12/12	0	159,000	154,500									\$0	
DPW Roads 5/14	30,000	32,475	31,875	31,275	30,675							\$61,950	
DPW Drainage 5/14	60,000	64,950	63,750	62,550	61,350							\$123,900	
DPW Equipment 5/14	50,000	54,125	53,125	52,125	51,125							\$103,250	
Fire Station Design 8/15	552,500	66,619	64,494	62,369	60,244	58,119	55,994	54,400	53,338	52,169	50,894	278,482	\$726,009
Fire Station Construction 8/15	5,622,500	677,944	656,319	634,694	613,069	591,443	569,818	553,600	542,788	530,894	517,919	2,833,957	\$7,388,182
Street Lights LED upgrade 8/15	150,000	63,750	61,250	58,750	56,250	53,750	51,250					\$220,000	
Cemetery Expansion 8.15	0	92,250										\$0	
Deerfield Rd/Parking 8/16	600,000	248,000	240,000	232,000	224,000	216,000	208,000					\$880,000	
Land Purchase 8/16	260,000	111,200	107,600	104,000	100,400	91,800	88,400					\$384,000	
Police Design 8/16	755,000	60,494	59,094	57,694	56,294	54,894	53,494	52,094	50,694	49,994	49,294	623,751	\$1,048,202
Police Construction 8/16	9,775,000	752,781	735,781	718,781	701,781	684,781	667,781	650,781	633,781	625,281	616,781	8,461,750	\$13,761,499
Islington/Wentworth Hall 4.21	1,640,000	0	148,528	153,850	149,100	144,350	139,600	134,850	125,100	120,600	116,100	1,111,500	\$2,195,050
Road Improvement Bond 4.21	715,000	0	125,038	128,550	124,050	119,550	115,050	110,550	106,050	101,550	97,050	87,550	\$989,950
Road Improvement Bond 3.22	4,106,500	0	0	726,486	705,325	680,325	655,325	630,325	605,325	580,325	551,825	646,250	\$5,781,511
New Debt - Budget Adjustment		151,302	63,096	0	231,541	231,541	231,541	231,541	231,541	231,541	231,541	0	\$1,620,787
Total General Fund Long Term Debt	86,550,000	5,886,779	5,660,331	5,789,808	7,709,245	7,107,947	6,992,397	6,556,535	6,456,261	6,381,498	6,157,423	94,635,478	147,786,591
Total Non - Exempt Long Term Debt													
Total Non - Exempt Long Term Debt	25,106,500	3,249,167	3,206,038	3,339,704	3,339,704	3,094,303	2,992,253	2,567,641	2,491,617	2,428,854	2,231,404	14,043,240	\$36,528,720
Non - Exempt BAN Payments		63,000	89,000										\$0
Total Non - Exempt Debt		3,312,167	3,295,038	3,339,704	3,339,704	3,094,303	2,992,253	2,567,641	2,491,617	2,428,854	2,231,404	14,043,240	\$36,528,720
Change in non- Exempt Debt		0	(17,129)	44,666	0	(245,401)	(102,050)	(424,612)	(76,024)	(62,763)	(197,450)		
Total Exempt Debt Payments	61,443,500	2,637,613	2,454,293	2,450,104	4,369,541	4,013,644	4,000,144	3,988,894	3,964,644	3,952,644	3,926,019	80,592,238	\$111,257,871
Exempt BAN Payments			0	29,111									\$29,111
Total Exempt Debt		2,637,613	2,454,293	2,479,215	4,369,541	4,013,644	4,000,144	3,988,894	3,964,644	3,952,644	3,926,019	80,592,238	\$111,286,982
Change in Gross Exempt Debt		(107,000)	(183,320)	24,922	1,890,326	(355,898)	(13,500)	(11,250)	(24,250)	(12,000)	(26,625)		
Total all short and long term debt payments		5,949,779	5,749,331	5,818,919	7,709,245	7,107,947	6,992,397	6,556,535	6,456,261	6,381,498	6,157,423	94,635,478	\$147,815,702
State Reimbursement Being Received - for High School Project - will end in FY23													
High School Project - FY06 - FY23		1,401,276	1,401,276	1,401,276								\$1,401,276	
High School Bond Premium		6,648	4,197	2,098								\$2,098	
Library Bond Premium/Hanlon BAN Premium		12,453	0	16,280								\$16,280	
Total State/Bond Premium Annual payments		1,420,377	1,405,473	1,419,654	0	0	0	0	0	0	0	1,419,654	
Net annual Exempt Debt		1,217,236	1,048,820	1,059,561	4,369,541	4,013,644	4,000,144	3,988,894	3,964,644	3,952,644	3,926,019	80,592,238	109,867,327.83
Change in total Exempt Debt		(103,570)	(168,416)	10,741	3,309,980	(355,898)	(13,500)	(11,250)	(24,250)	(12,000)	(26,625)		

Sewer Total Principal and Interest Payments

	Outstanding as of 30-Jun-23	FY22	FY23	FY24	FY25	FY26	FY27	Total
Principal and Interest payments for current Sewer Debt Outstanding								
	Balance							Total FY23-32
MWRA no interest loans - 2022 (FY32)	112,500	0	12,500	12,500	12,500	12,500	12,500	\$125,000
Sewer - \$1.5m bond 5/14 (ends FY24)	155,000	164,688	161,588	158,488	0	0	0	\$320,076
		0	0	0	0	0	0	\$0
Total Sewer Debt	267,500	164,688	174,088	170,988	12,500	12,500	12,500	445,076
All debt funded by sewer user fees								

Other Post Employment Benefit Costs (OPEB)

What is it?

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends through retirement or other reason for separation. The most common type of these post employment benefits is a pension. As the name suggests, other post employment benefits (OPEB) are post employment benefits other than pension. OPEB generally takes the form of health insurance and dental, vision, prescription, or other health care benefits provided to eligible retirees, including in some cases their beneficiaries.

OPEB is a part of the compensation that employees earn each year, even though these benefits are not received until after employment has ended. Therefore, as benefits accrue, they are a cost of providing public services today, and should be a part of the municipality's accounting statements.

However, most governments report their cash outlays for OPEB in the year of actual distribution, rather than in the year benefits are earned. These two amounts may be vastly different and represent the unfunded liability.

GASB 45 now requires municipalities to disclose the unfunded liability as part of their financial statements. Municipalities are required to update an actuarial analysis of the liability every other year. There is currently no requirement to fund the liability.

OPEB Liability – Most Recent Study – 6/30/21

Westwood is required to update the valuation of the liability every other year. The most recent valuation was completed in early 2022 for the period ending 6/30/21. The full report is available on the Town's website.

	6/30/13	6/30/15	6/30/17	6/30/19	6/30/21
Discount Rate		7.75%	7.25%	7%	6.5%
Unfunded Actuarial Liability	\$55.9M	\$35.6M	\$39.1M	\$36.1M	\$19.8M
Funded Ratio		4.6%	11.4%	19.7%	43.8%

As shown, there has been significant progress made on the unfunded liability. This is due to the actions taken by the Town over the last few years including:

- Transition to the State GIC health insurance.
- Elimination of Medi B payment.
- Investment of trust funds with State Prit program.
- Using health care savings to provide for base \$1.35M in annual appropriation within the budget:
 - \$700K from transition to GIC in FY16.
 - \$400K from change in health plans in FY13.

The \$19.8M liability is comprised as follows:

Schools	\$12.6M
Public Safety	\$4.8M
DPW/Gen Government/Other	\$2.4M
Total	\$19.8M

Other Post Employment Benefit Costs (OPEB)

The OPEB liability has been addressed on both the revenue and expense sides. It is only through a combination of efforts on both sides that the Town will be able to address this long term liability.

Funding

- The effort to fund started in FY11, with a \$20K budget item. The \$20K was funded by the exact amount another fixed cost line item, social security, was decreasing. In the FY12 budget, we continued, within the fixed costs budget, to fund the OPEB obligation with \$26K allocation.
- In FY13, we continued the funding within the fixed cost allocation at \$38K. In addition, in FY13 significant savings from changes to the health care benefits provided for a \$435K annual contribution to the OPEB liability.
- In FY14, funding continued with a \$68K appropriation from savings in the fixed costs budget and the annual health care savings costs of \$435K.
- In FY15, a \$550K annual appropriation built into the budget continued the funding program.
- The FY16 appropriation of \$650K was supplemented at the Fall 2015 Town Meeting with the savings from the GIC conversion, calculated at \$700K, bringing the new annual appropriation to \$1.35M.
- The \$1.35M appropriation will be increased incrementally by approximately \$25K per year. The Town has continued appropriations each year per this plan.
- The FY22 appropriation was \$1.490M, FY23's appropriation was \$1.515M, and the planned appropriation for FY24 is \$1.540M.

Benefits/Expense

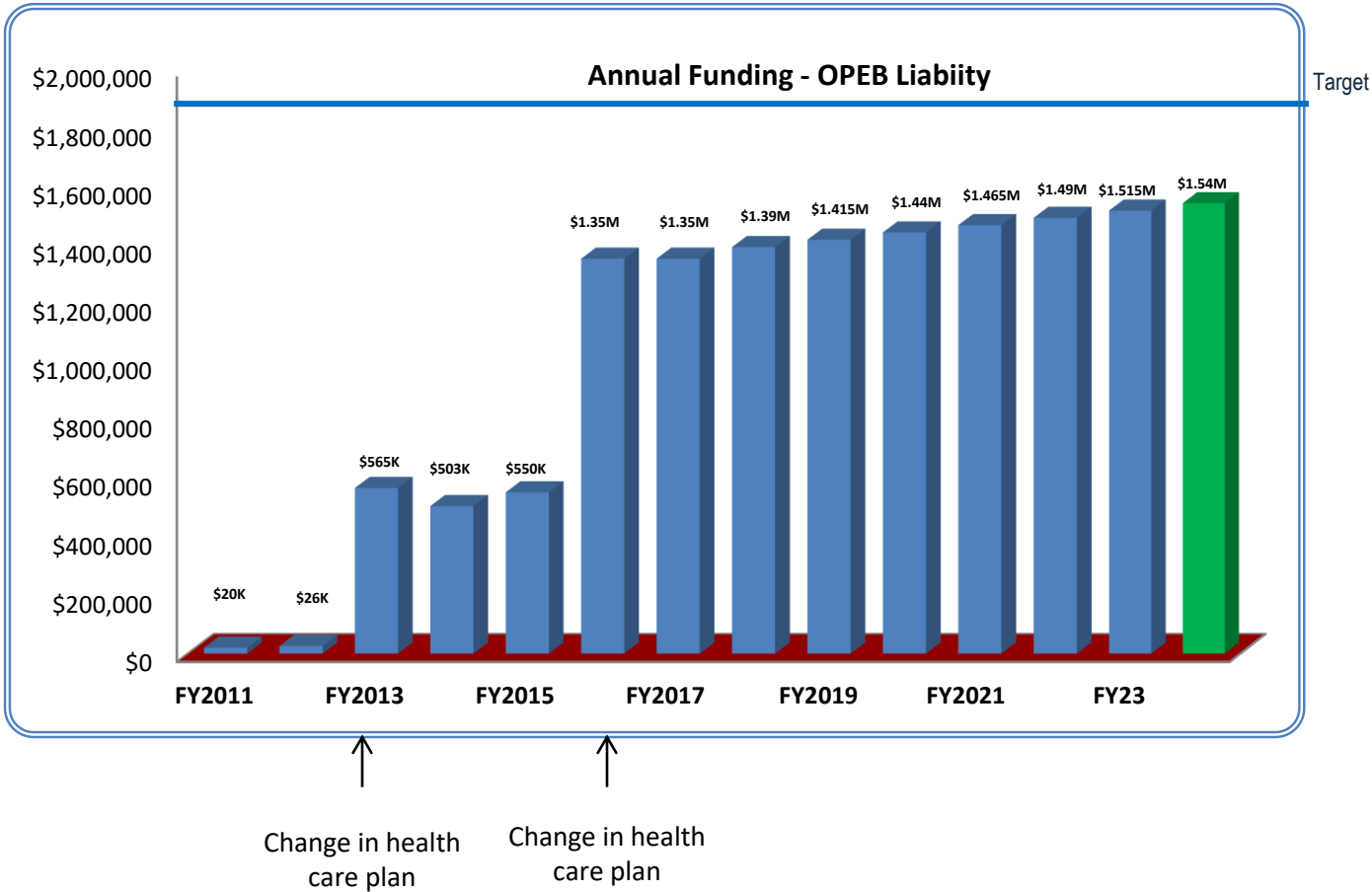
- The liability has also been addressed by making changes on the benefit/expense side.
- In FY14, the Selectmen eliminated the 50% Medicare B premium payment for all new retirees as of 7/1/2014. This action reduced the full liability by 10% or \$5M and reduces the annual funding requirement by \$400K or 25%.
- In FY15, the Board of Selectmen approved the transition of the Town's health insurance to the State Group Insurance Commission (GIC). This transition resulted in significant savings for health insurance costs for both the employees and the Town. The full amount of the annual savings was added at the Fall 2015 Town Meeting to the annual OPEB appropriation.
- The health care cost savings will also help reduce the overall OPEB liability.
- Efforts should continue on the expense side to contain costs and reduce the liability.

Investment of Funds

- In FY15, the Town Treasurer, with approval from the Board of Selectmen, transferred funding in the OPEB Trust to the State PRIM program for OPEB funds, allowing the funds to earn a greater investment return. PRIM currently invests over \$60 billion of State and municipal retiree funds and \$600M of OPEB funds. The investments match the long term nature of these funds.
- The balance in the OPEB trust fund is \$17.9M as of 12/31/22.

OPEB Liability – FY24 Funding

- The Town transitioned its health insurance program to the GIC effective July 1, 2015, and has been able to build the OPEB appropriation into the ongoing annual budget, through savings in health care costs. The appropriation now increases by approximately \$25,000 a year. The FY24 funding will be \$1,540,000.



- On target with funding plan of \$25K additional each year.
- The current balance in the OPEB trust fund account as of 12/22 is \$17.9M

Pension System

Teachers:

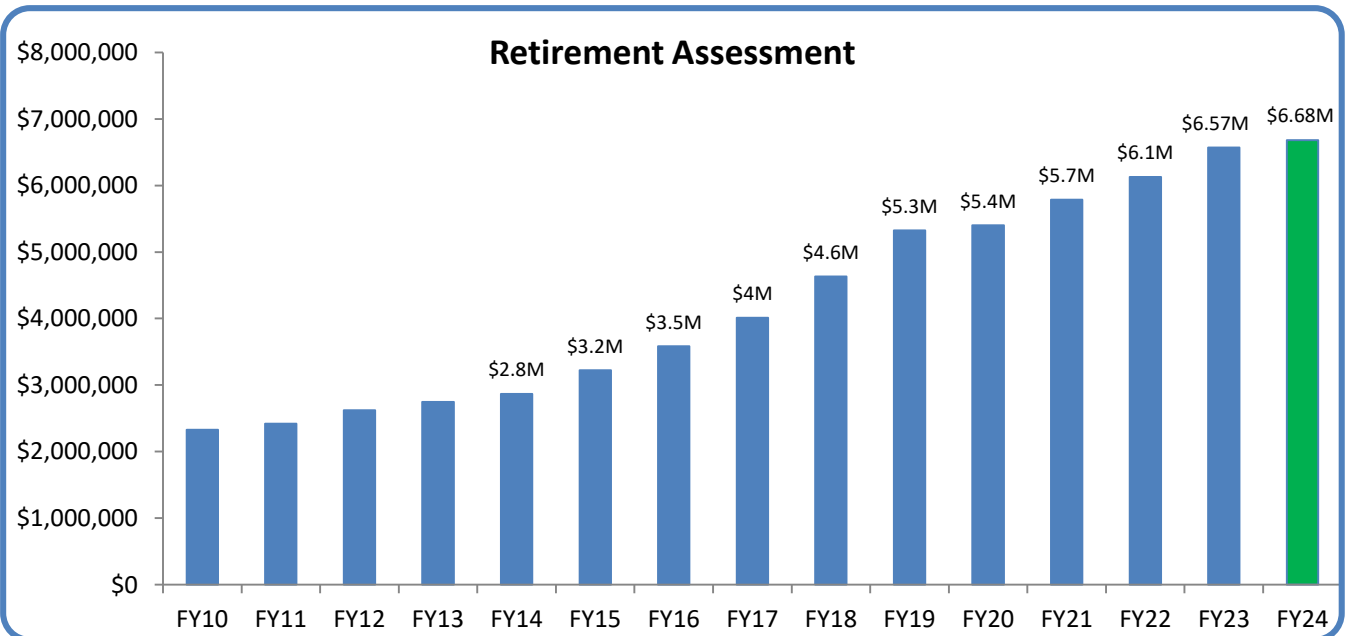
- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB.

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Westwood Assessment	\$4.4M	\$6.78M	\$9.3M	\$9.95M	\$9.93M	\$12.7M	\$14.6M	\$7.26M

Non teaching staff:

Westwood is part of Norfolk County Pension System:

- All non-teacher staff working 20 hours per week are required to join the system.
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- Town is charged annual assessment, which is appropriated at Town Meeting.
- Norfolk County Pension System overseen by State Public Employee Retirement Commission.
- Pension System is required to be fully funded by 2031.
- The System is currently funded at approximately 70%.
- Westwood is approximately 7% of overall Norfolk system.
- The FY24 assessment is \$6,681,673



- The Town is required to annually appropriate sufficient funds to cover the annual assessment of the Norfolk County Retirement System, which covers the ongoing cost, the unfunded pension liability for all current employees, and current administration costs.
- The annual assessment from Norfolk County includes an appropriation towards the unfunded liability, approximately 70% of the annual assessment is for the unfunded liability.

FY24 Budget Shared Fixed Costs

There are several fixed costs budgets which provide benefits and/or services to both Town and School operations and their employees. These budgets include:

	Current FY2023 Budget	Proposed FY2024 Budget	\$ Change FY24 vs FY23	% Change FY24 vs FY23
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School Employee Benefits/Costs

Retirement Assessments	1,838,126	1,970,534	2,004,502	33,968	1.7%
Workers Compensation	189,161	371,310	389,876	18,566	5.0%
Unemployment Compensation	18,023	143,738	143,738	0	0.0%
Health Insurance	4,714,758	5,490,256	5,792,848	302,592	5.5%
Life Insurance	6,842	8,800	8,800	0	0.0%
Payroll service/Other	35,543	40,170	41,929	1,759	4.4%
Medicare Part B	113,139	183,785	183,785	0	0.0%
Social Security Tax	3,943	7,500	7,500	0	0.0%
Medicare Payroll Tax	604,309	994,652	1,094,117	99,465	10.0%
School Employee Benefits/Costs	7,523,842	9,210,745	9,667,095	456,350	5.0%

Municipal Employee Benefits/Costs

Retirement Assessment	4,289,289	4,602,407	4,677,171	74,764	1.6%
Workers Compensation	89,997	174,865	183,608	8,743	5.0%
Unemployment Compensation	16,127	20,293	20,293	0	0.0%
Health Insurance	1,822,206	1,818,155	1,918,154	99,999	5.5%
Life Insurance	3,420	5,500	5,500	0	0.0%
Pre-Hire/Payroll/Other	147,927	143,870	144,962	1,092	0.8%
Public Safety Medical/111F ins	84,446	99,000	102,300	3,300	3.3%
Medicare Part B	49,702	74,547	74,547	0	0.0%
Social Security Tax	525	5,000	5,000	0	0.0%
Medicare Payroll Tax	261,103	391,144	430,258	39,114	10.0%
Municipal Employee Benefits/Costs	6,764,741	7,334,781	7,561,793	227,012	3.1%

Shared/Other Fixed Costs

Comprehensive & Liability Insurance	559,380	608,580	639,000	30,420	5.0%
Waste Collection/Disposal Expenses	1,492,955	1,694,500	1,774,000	79,500	4.7%
Energy/Sustainability Efforts	58,549	109,810	115,391	5,581	5.1%
Townwide Hardware/Software Maintenance	458,650	515,500	543,650	28,150	5.5%
Town Wide Newsletter Communication		30,000	55,000	25,000	83.3%
Outside Health Agencies*			32,916	32,916	
Audit Services -Town and School	80,710	81,250	81,250	0	0.0%
Total Shared/Other Fixed Costs	2,650,244	3,039,640	3,241,207	201,567	6.6%

Total Benefits/Shared Fixed Costs	16,938,827	19,585,166	20,470,095	884,929	4.5%
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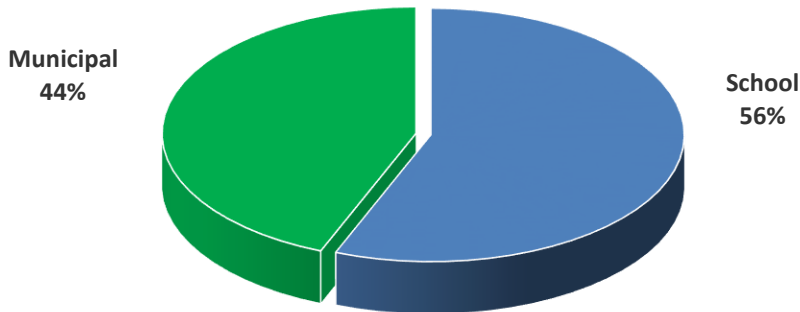
FY24 Budget Municipal and School Employee Benefits/Costs

FY21 Actual	FY2022 Actual	FY2023 Budget	Item	FY2024 Budget
\$5,787,533	\$6,127,415	\$6,572,941	Retirement Assessment This budget covers all non-teaching employees of the Town. Teachers are included in the State Mass Teachers Retirement System	\$6,681,673
\$5,787,533	\$6,127,415	\$6,572,941		\$6,681,673

FY21 Actual	FY2022 Actual	FY2023 Budget	Item	FY2024 Budget
\$321,073	\$279,158	\$546,175	Workers Compensation	\$573,484
\$64,903	\$34,149	\$164,031	Unemployment compensation	\$164,031
\$6,075,868	\$6,536,963	\$7,308,410	Group Health Insurance	\$7,711,022
\$806,853	\$865,412	\$1,385,795	Mandatory Medicare Payroll Tax	\$1,524,376
\$2,311	\$4,468	\$12,500	Social Security	\$12,500
\$9,948	\$10,262	\$14,300	Group Life Insurance	\$14,300
\$62,356	\$84,446	\$99,000	Public Safety Medical/111F	\$102,300
\$123,762	\$172,094	\$184,039	Prehire/Payroll/Other	\$186,890
\$174,069	\$162,841	\$258,332	Medicare Part B Refund	\$258,332
\$7,641,143	\$8,149,794	\$9,972,583		\$10,547,234

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

Employee Benefit Cost



	School	Municipal	Total
Fixed Employee Related Costs	\$9,667,095	\$7,561,793	\$17,228,888

Fixed Costs

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

Budget Provides For:	
Employee Benefits Cost – all school and municipal	\$17,228,888
Shared Costs/Comprehensive Insurance	\$3,241,207
Reserve Accounts	\$820,000
Total FY24	\$21,290,095

Employee Benefit Costs

	FY23	FY24	\$ Change	% Change
School	\$9,210,745	\$9,667,095	\$456,350	5.0%
Municipal	\$7,334,781	\$7,561,793	\$227,012	3.1%
Total	\$16,545,526	\$17,228,888	\$683,362	5.0%

Employee Benefit Cost



This increase in benefit costs includes:

- FY24 Pension Assessment of \$6.6M, an increase of 1.65% or \$108K .
- FY24 Health Insurance budget of \$7.7M, an increase of 5.5% or \$403K.

The total FY24 Benefits/Shared Costs budget is \$20,470,095 an increase of \$884,929 or 4.5% over FY23.

	FY23	FY24	\$ Change	% Change
Benefits/Shared Costs	\$19,585,166	\$20,470,095	\$884,929	4.5%

- Westwood's *Financial Policies* were originally adopted in 2004 and were revised in 2022.
 - The Town of Westwood has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The Board of Selectmen has set forth the financial objectives and policies in the *Financial Policies* document intended to establish guidelines for the continued financial strength and stability of the Town of Westwood.
- The *Policies* can be viewed in the finance section of the Town's web site at: www.townhall.westwood.ma.us.
- The current status of the *Policies* can be seen on the following pages.

Financial Policies Scorecard - October 2022

	Target	Actual	Comments	Target Status	Comparison to Previous Year
B. 2. Operating Reserve Fund – shall be .5% of total general fund operating budget, net of debt service. Per new policy.	\$472,980 .5%	FY23 Budget \$405,000	At approximate target. \$405,000 is a comfortable budget, but could increase to \$425K in FY24. Reserve fund only used for Snow & Ice in FY22.	✓	Continue to Meet Target
B. 4. Free Cash – shall maintain at 4% of general fund operating budget, net of debt service.	\$3,783,843 4%	\$7,772,702 7%	Actual is at goal. Full amount <u>before</u> use of any free cash. This allows us to utilize standard free cash amount for FY24 budget and still meet target. FY22 unused was \$3.4M which is on target.	✓	Stable. On track with target
D. Reserve accounts – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$4,016,652 Total 8% or \$8,033,304	Stabilization 3.7% \$3,736,980 Total 11.5% or \$11,509,682	Stabilization approximately \$279K short of target. Should increase annual contribution in Total is over target. This would be <u>before</u> use of free cash. Allows for standard use of free cash, and then remain at target.	✓	Stable On Track With Target
E. Annual OPEB appropriation – the Town will appropriate no less than \$550,000 per year to the OPEB Liability Trust Fund.	Minimum \$550,000	FY23 Budget \$1,515,000	FY23 budget includes \$1,515,000 appropriation. Above minimum target and on track with required funding.	✓	Continued Improvement Minimum Target Could be Increased
F. 4. General fund nonexempt debt service should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$8,033,304	3.3% \$3,339,704	Target is met. Non exempt debt service is below maximum target.	✓	Continue to Meet Target
F. 4. Total General fund exempt and nonexempt debt should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$12,049,956	5.8% \$5,818,920	Target is met. Total debt is well below target. New School debt issued in FY22, repayment starts in FY24.	✓	Continue to Meet Target
G. 4. Investment in capital stock – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$2,837,882 3%	\$2,373,250 2.5%	Actual is approximately \$464K short of target. Base capital has been increased incrementally from \$823K to \$2.33M. In each of the last 5 years, there have been appropriations of an additional \$700-\$1.3M of capital <u>above</u> the base.	Close to Target	Continued Improvement and Additional Capital
I. 5. Maintain sewer retained earnings – will maintain 10% of sewer fund revenues.	\$559,700 10%	\$3,914,709 70%	Actual is well above target, due to new commercial connect fees to be used for capital maintenance of system and other reserve requirements.	✓	Well Above Target

Financial Policies Scorecard - October 2022

Other Policies	Comments	Target Status	Comparison to Previous Year
B. 1. General Fund – Annual budget should be prepared covering operating expenditures with current operating revenue, not non-recurring revenue sources.	No Free Cash used for operating budget.	✓	Target has been met consistently
D. 1. Reserves – Town will strive to make annual appropriation to the Stabilization Fund	\$125,000 appropriation to stabilization reserve at 2022 Annual Town Meeting, funded by free cash. Will continue in FY24 budget plan, should increase to \$150K. Current balance in stabilization account is \$3.7M	✓	Target has been met consistently
E. 1. OPEB – Town will strive to move towards fully funding ARC (Annual Required Contribution).	\$1,515,000 appropriated to OPEB reserve at 2022 Annual Town Meeting, within budget funds. This is currently on target with required annual payment (ARC). OPEB trust account now has a balance of \$18.3M.	✓	Greatly Improved On Target with ARC from Current Valuation
G. Capital Planning – Town will develop a multi-year plan for capital improvements.	Produced 5-year Capital Improvement Plan document; will continue to improve document and produce on an annual basis.	✓	Target Met
Introduction – Policies shall be reviewed to see if updates are needed at least every three years.	Policies shall be reviewed at minimum of every 3 years.	✓	Next review 2025

2023 ANNUAL TOWN MEETING

NOTES....

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

WANT TO STAY INFORMED ON TOWN EVENTS?

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

