

**Town of Westwood**  
**Finance and Warrant Commission**  
**2024 Annual Report**  
**Warrant and Recommendations for**  
**Annual Town Meeting**

**Monday, May 6, 2024**

**6:30 PM**

**Westwood High School**

**and**

**Live-streaming on Westwood Media Center**

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





Norfolk ss:

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

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

PRECINCT 1: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 2: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 3: Westwood High School Gymnasium, 200 Nahatan Street

PRECINCT 4: Westwood High School Gymnasium, 200 Nahatan Street

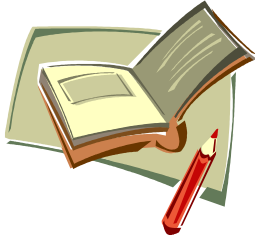
PRECINCT 5: Westwood High School Gymnasium, 200 Nahatan Street

on the last Tuesday in April, it being the thirtieth (30) day of said month, A.D. 2024, from 7 a.m. to 8 p.m. for the following purpose:

To bring their vote for the following persons to wit:

ONE ASSESSOR FOR A THREE-YEAR TERM  
ONE HOUSING AUTHORITY MEMBER FOR A FIVE-YEAR TERM  
TWO LIBRARY TRUSTEES FOR THREE YEAR TERMS  
ONE MODERATOR FOR A ONE YEAR TERM  
TWO PLANNING BOARD MEMBERS FOR A THREE-YEAR TERMS  
ONE SCHOOL COMMITTEE MEMBER FOR A THREE-YEAR TERM  
ONE SELECT BOARD MEMBER FOR A THREE-YEAR TERM  
ONE SEWER COMMISSIONER FOR A THREE-YEAR TERM  
ONE TREASURER FOR A THREE-YEAR TERM-  
*(term subject to change pending charter change legislative approval )*

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 6, 2024 at 6:30 in the evening, there and then to act on the following articles:



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<b>Article No.</b>	<b>2024 Annual Town Meeting Article Description</b>	<b>Sponsor</b>
1	FY24 Budget Adjustments by Transfer (\$50,000)	Select Board
2	FY24 Budget Adjustments by Appropriation (\$1,032,000)	Select Board
3	FY25 Operating Budgets (Appendix "D")	Select Board
4	Appropriation (\$1,335,250) - Municipal Capital Improvements	Select Board
5	Appropriation (\$1,017,000) - School Capital Improvements	Select Board
6	Appropriation (\$750,000) - Sewer Capital Improvements	Select Board
7	Appropriation (\$120,000) - Additional Capital Improvements (Ambulance)	Select Board
8	Appropriation (\$550,000) - Additional Capital Improvements	Select Board
9	Appropriation (\$125,000) - Stabilization Fund FY25	Select Board
10	Appropriation (\$1,565,000) - OPEB Liability Trust Fund - FY25	Select Board
11	Appropriation (\$725,000) - Fire Squad Truck Borrowing	Select Board
12	Appropriation (\$2,500,000) - High School Roof Restoration Borrowing	Select Board
13	Appropriation (\$1,500,000) - Conant Road Culvert Construction Borrowing	Select Board
14	Street Acceptance -section of Ellis Street	Select Board
15	Street Acceptance -section of Porter Street	Select Board
16	Street Acceptance - Hedgerow Lane	Select Board
17	Adoption of Fee Schedule for Sealing of Weights and Measures	Select Board
18	Zoning Bylaw Amendments Relative to Definitions	Planning Board
19	Zoning Bylaw Amendment Relative to Zoning Map References for Overlay Districts	Planning Board
20	Zoning Bylaw Amendment Relative to Accessory Apartments	Planning Board
21	Zoning Bylaw & Zoning Map Amendments Relative to Mixed-Use & Multi-Family Residential Overlay District	Planning Board
22	Zoning Bylaw & Zoning Map Amendments Relative to Wireless Communication Facilities	Planning Board
23	General Bylaw Amendment Relative to Solid Waste	Planning Board
24	General Bylaw Amendment Chapter 184 [Animals] Clarify Terms and Modify Fines	Select Board



## **Finance and Warrant Commission**

### **2023/2024 Membership**

#### **Terms Expiring in 2024:**

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

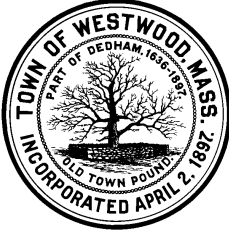
#### **Terms Expiring in 2025:**

William Bruce Jr.  
John Carey  
Caitlyn Jurczak  
Christopher Marks  
George Maroun

#### **Terms Expiring in 2026:**

Mike Gay  
Seth Frederickson  
George Laham  
Christopher Poreda – VICE CHAIR  
John (Mike) Powers III

Victoria Wong, Administrator



## WESTWOOD FINANCE AND WARRANT COMMISSION

### A MESSAGE TO RESIDENTS

FROM CHAIR GEORGE HERTZ &

VICE CHAIR CHRIS POREDA

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Dear Resident,

In preparation for the Town of Westwood's annual town meeting scheduled for May 6, 2024, 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 Finance Commission and a written explanation of our vote. Our town charter makes the recommendation of the Finance and Warrant Commission 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 FY25 budget requests. The FY25 Select Board Municipal budget is stated to be a level services funded budget with the only growth proposed a recommendation by the Select Board to add two additional fire fighter positions and associated costs in the Fire Department's Budget. The Finance and Warrant Commission fully supports adding the 2 fire fighter positions. However, during our meetings and final public hearing, the Finance and Warrant Commission expressed serious concerns about the Select Board using Free Cash to fund Fire Department operations and overtime shortfalls in FY24 and potentially again in FY25. Free Cash should only be used to fund one time needs such as capital projects or unexpected shortfalls in budget items and not for foreseeable operational needs. The School Budget is also a level services budget and includes some reallocation and adjustment of resources necessary to address changing educational needs of students. The FinCom, as well as the School Department., will watch closely to see if student services resources need additional funding as American Rescue Plan Act (ARPA) funding ends (i.e. federal COVID relief) and Westwood Youth and Family Services loses an important resource.

In the Fall of 2023, members of the Finance and Warrant Commission began meeting with Town Officials on a monthly basis to prepare for the Spring 2024 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 Economic and Community 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 independent analysis, the Finance and Warrant Commission established sub-committees to do an in-depth review of specific budgets and warrant articles. This year, we continued with five subcommittees: 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 subcommittee reports were presented to the Commission at the March 12th in person meeting of the Finance and Warrant Commission. You can review these presentations on Westwood Media Center's website. We have also included the subcommittee written reports in this document for you to review. This year we continued to separate our review of the Capital Budget Items from our review of the Municipal and

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

To finalize our recommendations, the Finance and Warrant Commission held two public hearings on February 27th and March 26th 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 amongst Commission Members as we deliberated and voted our recommendation on each Warrant Article before us. Many of our votes on the warrant articles before us were close. This reflects the diversity of opinion and views of members on the Finance and Warrant Commission and the benefits of a 15 member commission whose members have a wide range of experience and knowledge. It also underscores the FinCom's independent review of proposed warrant articles and the need for full communication on the part of article sponsors so that the FinCom has the background and knowledge necessary to make a recommendation.

This year and in future years we are asking residents to pay special attention to borrowing articles. These articles require a 2/3 vote for approval at town meeting. For FY25 there are 3 borrowing articles totaling \$4.725 million. Please review the FinCom's recommendations on each of these articles. The town recently has borrowed \$56.5 million with annual debt service increase of \$3.5 Million to fund, in part, the Town's share of the \$87.5 million for the recently completed Pinehill School. This project resulted in an increase on resident's real estate taxes. Net of Federal ARPA funds, additional school reserve funds and additional state reimbursement, Town will need to borrow about \$8.0 Million in additional funds to complete the project.

In the Town's recently published 5 year capital plan, significant capital project needs are noted including a projected cost of \$40 million for a new Main Fire Station (Station One) which we expect to come before the town in the spring of 2025 as part of the FY26 budget. Westwood does not have the ability to fund many of projects in the 5 year capital plan without debt exemption override votes. The town has approved a facilities study for both the Municipal and School facilities which should help determine priorities. There are many other capital projects that need serious consideration and evaluation and it will be up to the Select Board to set those priorities with the involvement of residents in that decision-making process.

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 Finance Commission members deserves special recognition. Everyone worked on a subcommittee, 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 Finance and Warrant Commission meetings and deliberations. And finally, a special thank you to Ms. Victoria Wong, our Finance and Warrant Commission Administrator who will be leaving us after two years of excellent service to the Town and to FinCom. We could not have done our work without her excellent support and guidance.

We look forward to seeing residents at the annual town meeting on May 6th.

George Hertz, Chair

Chris Poreda, Vice Chair

**PUBLIC SAFETY SUBCOMMITTEE**

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**Overview**

The Public Safety Subcommittee of the Finance and Warrant Commission (“FinCom”) reviewed the proposed budget for fiscal year 2025 (“FY25”) 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 Subcommittee 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 FY25 operating budget for Police, Fire, and DPW amounts to \$16,553,647, a 5.85% increase from the FY24 budget of \$15,558,730.

The breakdown of spending by department is shown below:

Department	FY24 Budget	FY25 Proposed Budget	YoY Growth
Fire	\$5,410,874	\$5,994,555	10.8%
Police	\$5,240,860	\$5,450,176	4.0%
DPW	\$4,906,996	\$5,099,749	3.9%
Total	\$15,558,730	\$16,553,647	5.85%

The budget is overwhelmingly salary driven with salaries constituting 92.8% of the Police, 94.2% of Fire and 52% of the Public Works proposed budget for FY25. 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 FY24 to FY25 due to salary contractual obligations and necessary promotions especially in Fire to add 2 fire fighters and ensure adequate levels of staffing and seniority during all shifts.

**Public Safety - Fire Department**

Proposed budget \$5.995M; 10.79% increase from prior year  
FY25 proposed budget highlights:

- Salary increases comprise majority of budget increase
- Number of staff (47) to increase by 2 from FY24

Select observations:

- Salary increases reflect 2 new Firefighters and promotions to ensure each shift is staffed with tenured and senior officers.
- Fire alarm maintenance costs continue to remain high due to necessity of replacing alarm box technology throughout the town.
- Overall morale throughout the force is high and Westwood is a desired location for new Firefighters.
- Interim Chief Lund is happy where the Fire Department numbers are for FY25 but looks forward to the increase to the recommended staffing levels in the coming years.
- Westwood is currently ISO Rated 3. In order to gain a 2 rating, we would need to have a trained Investigator and increase our staff to 11 firefighters per shift. This will not only improve service but it may result in lower Homeowners Insurance costs for residents.

**Public Safety - Police Department**

Proposed budget \$5.450M; 4% increase from prior year  
FY25 proposed budget highlights:

- Salary increases comprise majority of budget increase
- Number of staff (46) to remain unchanged FY24 to FY25



## PUBLIC SAFETY SUBCOMMITTEE (CONTINUED)

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### Select observations:

- Animal Control has been moved to Regional Animal Control where we now pay Dedham a fee and don't have to store the needed supplies. The funding for the Animal Control officer position has been moved to a Custodial Supervisor position (extreme need with the new Police Station).
- There is a desire to send more Officers to various trainings but there is a limited supply of classes that has impacted our ability to send the desired numbers. We will continue to monitor class supply going forward.
- The number of Police Officers hasn't increased in 5+ years and this will need to be addressed in the coming years. Chief Silva would like to increase from 35 to 38/39.
- All Dispatch (Fire, Paramedic, Animal Control, Police) costs are covered in the Police Department Budget.
- While Capital related, the Radio Infrastructure isn't sufficient across town, especially around University Ave. While the possible addition of Cellular Rooftop Antennas might help that area, we will keep an eye on this in future years.

### Public Safety - Department of Public Works

Proposed budget \$5.099M; 3.9% increase from prior year

FY25 proposed budget highlights:

- Salary increases comprise majority of budget increase

### Select observations:

- Proactive pursuit of grants provided significant supplemental funds in FY24 and will continue in FY25.
- Town will incur additional fees of \$25k from Waste Management if we do not improve our contamination levels. DPW urges residents to read the recycling program material provided by Waste Management and adhere to the recycling guidelines of our program.
- Westwood's fleet of equipment is considered one of the best in Massachusetts for the size of our town.
- The DPW Building (The White Building) behind Carby Street is in disrepair and will need to be addressed in future years. While this is more of a capital issue it is not providing adequate space for our DPW workers.

### Summary

- Fire has added 2 firefighters to their staff to get closer to the recommended staffing levels while still working in the current budget. These additional salaries plus collective bargained salary increases and promotions make up the majority of the Fire YoY increase.
- Fire Overtime has been increased to cover for vacation, sick time, training, and injuries.
- Interim Fire Chief is confident in their ability to maintain and provide Westwood with high levels of service with short response times.
- Police have a small increase YoY which is almost entirely attributed to salary increases that are collectively bargained.
- 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.

### Open Item Discussion:

One item that was discussed at the end of the Subcommittee presentation was Select Board Article 2 and the use of Free Cash to cover Overtime for the Fire Department for FY24. While the Article doesn't directly impact the Public Safety Operational Budget for FY25, the question was asked if we should expect a similar Overtime funding out of Free Cash in FY26. The answer was yes, we should expect a similar amount. This item remains open for additional deliberation at future FinCom meetings.

### Conclusion:

The FY25 Public Safety 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 Subcommittee of the Finance and Warrant Commission supports the proposed FY25 budget and thanks the Department Heads, Town Administrator, 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 FY25 budget requests seem appropriate given their respective charters and evolving town needs.

## MUNICIPAL ADMINISTRATION SUBCOMMITTEE

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### Scope

The Municipal Administration review included the proposed budgets of the General Government and Human Services areas of the Municipal Administration. Other areas of the Municipal Administration (such as Public Safety and Department of Public Works – “DPW”) were covered under separate reviews. The specific components within the scope of the Municipal review are:

- Select Board • Finance and Warrant Commission • Finance • Accounting • Assessors • Treasurer
- Collector • Legal • Human Resources • Information Systems • Town Clerk • Housing Authority
- Human Services • Council on Aging • Youth and Family Services • Public Library • Recreation
- Outside Professional Services • Training and Professional Development

### Summary

The sum of the proposed fiscal year 2025 (“FY25”) budgets of the areas in scope (General Government and Human Services) is \$6.8 million and this amount represents approximately 28% of the \$24.9 million Municipal budget (which includes Public Safety and DPW). The proposed FY25 budget for the General Government and Human Services departments are roughly equal at approximately \$3.4 million each and the combined \$6.8 million budget represents approximately 6% of the entire town FY25 proposed budget.

<b>Components of Municipal Budget</b>	<b>Proposed FY25 Budget</b>	<b>%</b>
<i>General Government*</i>	\$3,421,939	14%
<i>Human Services*</i>	\$3,387,272	14%
Public Safety	\$11,453,907	46%
DPW	\$5,099,740	20%
Community and Economic Development	\$1,358,707	5%
Other	\$166,500	1%
<b>Total Municipal Budget</b>	<b>\$24,888,065</b>	<b>100%</b>

\*in scope of review

The overwhelming majority (83%) of the \$6.8 million proposed budget consists of salaries. The combined proposed FY25 budgets of the General Government and Human Services represent an increase of 4.35% from FY24. The subcommittee finds that the magnitude of this increase is acceptable in light of the fact that the Consumer Price Index increased by 4.1% in 2023. Specifically, the 4.35% increase represents \$198,194 for FY25. Of this amount \$194,687 (98%) is allocated to salary and staffing adjustments.

While the average increase of the combined proposed budgets is 4.35%, the General Government budget is proposed to increase by 6.1% while the Human Services budget is proposed to increase by 2.6%. The reason for the disproportionate increases is that due to a reorganization, resources will be moving from the Human Services cost center to the General Government cost center.

In addition, the following changes have been made in the Human Services department:

- Veterans Services – There has been a decrease in staffing needs in this area due to the regionalization that occurred in FY22. Westwood joined the West Suburban Veterans Service District and has since been shifting resources from Veterans Services to Procurement
- Youth and Family Services – Funds from the American Rescue Plan Act of 2021 (“ARPA”) will no longer be received after December 2024 due to program expiration and related services will decline as a result.
- Public Library – The library has shifted its staffing model to increase volume and quality of output as well as add new services. Toward this end, part-time roles were converted to full-time roles (to enhance

## MUNICIPAL ADMINISTRATION SUBCOMMITTEE (CONTINUED)

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specialization) and certain tenured staff were promoted to supervisory roles. Multiple positions were consolidated into fewer roles.

Lastly, at the May 2023 town meeting, residents voted to convert the elected treasurer position to an appointed position. To complete the process, it must be approved by the state legislature. If approved by the state, this will necessitate the creation of a new full-time position that will impact the budget. The amount of this potential new position is not represented on the proposed FY25 budget.

### Final Observations and Recommendations

- 1) The Subcommittee recommends that the Administration continues to rationalize the organizational structure as attrition creates opportunities to evaluate each position in light of changes in services demanded by the town, technological advances and innovation
- 2) The Subcommittee also encourages the Administration to continue to explore areas where technology can be used to innovate processes and services that are either manual or require printing (we recognize that significant advancements have already been made in this area)
- 3) The Subcommittee acknowledges and applauds the Administration's consideration of regionalizing certain services (such as emergency dispatching)
- 4) While regionalization may provide efficiency and reduce cost, the Subcommittee would like the Administration to proceed with caution so as not to compound risk by unintentionally removing redundancy and parallel support. We do encourage further exploration as problems may not occur until geographic regions become significantly larger than they are today.
- 5) The Subcommittee would like to request the following with respect to format of the Municipal Budget in future cycles:
  - **Identification of Hours Per Week / FTE Equivalents to provided clarity upfront**
    - Hours per week / FTE equivalents for part-time roles
    - Changes in hours/week or FTE equivalents for roles
  - **Clarity Around Departmental / Staff Reorganizations**
    - For future reorganizations of departments or staff, the following information would be helpful:
      - Documentation of the departments to and from which individual salary and staff line items are moving
      - Overview of any increases or decreases in staffing (by need or type) as part of the reorganization
      - Overview of expected changes in service types, levels, or quality in any direction
      - Documentation of how expense line items are being reallocated between departments as part of the reorg
      - Illustrative organizational charts displaying staff reporting lines before and after the reorganization
- 6) Town staff requested that FinCom consider including other areas of expenditure (e.g., the community & economic development budget) within a single municipal administration review, as similar staff would be involved in both meetings.

## **EDUCATION SUBCOMMITTEE**

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### **Overview**

For the fiscal year ending in 2025 (FY25) the Westwood School Department proposes a budget that represents an increase of 3.69% over the approved FY24 budget. Within the total \$56,763,603 proposed operating budget for the schools, \$48,406,465 represents the budget for school personnel, \$2,711,168 for Westwood’s Special Education, \$1,262,182 for Utilities, \$864,335 for Facilities, and \$3,519,453 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. As part of this assessment, the key change impacting the FY25 operating budget is the consolidation of Hanlon and Deerfield into the new Pine Hill school.

### **Salaries**

The FY’25 budget accounts for a \$1.9M (4.11%) increase to salaries over the prior year, of which 95.6% is attributed to annual salary growth for existing personnel.

The additional salary increase of \$83,900 continues to prioritize student support services, with no loss of existing support services while realizing \$268k in savings due to the consolidation of resources with the Pine Hill school. This budget shift allows for some notable expansion of services: adding a Library/Media Specialist at the middle school, expanding the Digital Literacy/Computer Science (DLCS) program in the elementary schools, creating a BRIDGE program for high-needs students in the high school, and a Human Resources director to support recruitment and retention for staff across the district.

### **Transportation**

The school district is currently in the third year of a three-year service contract with our transportation company. In a typical year the expectation is these costs will increase by 3%, with FY25 in line at a 3.6% increase. The FY25 budget now breaks out additional detail of the impact of transportation costs for after school activities (aka “late buses”), which comprise 6% of the regular transportation expenses.

The school district is currently in the second year of a three-year service contract with our Special Education transportation provider. The cost of this service increased by 6% for FY25.

### **Utilities**

There are no planned changes to the Utilities budget from FY24 to FY25 except for a budget reduction of \$25k related to revenue from an increase in offset from a solar agreement. Any benefits or changes as a result of the consolidation of Hanlon and Deerfield into Pine Hill will be recognized in the FY26 budget, as Pine Hill has not been operational during this budget process to add any further insight.

### **Special Education**

Westwood has strongly valued educating students to the fullest extent possible in our community. In support of this, 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 4.69% increase in tuition costs next year. To provide context, in FY24 this rate was 14% despite the typical increase over the last 20 years has been 2-3% per year.

Despite the tuition rate increase, the special education budget only increases by \$56k after accounting for a \$196k reduction in total tuition when assessing current needs, an increase of \$252k due to increased transportation costs, and accounting for revenue from state provided “circuit breaker” funding for these services.

### **Conclusion**

The Finance and Warrant Commission’s Sub-committee on Education recommends support of the School Department’s FY25 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**

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**Overview of Capital Projects for FY2025 and Long Range Planning**

The Capital and Long Range Planning Subcommittee met with the Town Administrator, Asst. Town Administrator/Finance Director, and Department Heads to learn about the projects presented in the capital warrant articles. In that meeting, we also learned more about how the Town administration approaches and develops the capital articles. That discussion also shed light on the various Town departments' priorities for future Town Meetings. For FY25, the Capital and Long Range Planning Subcommittee can report that the Town department heads appreciate the fiscal pressures on Town and have, to the maximum extent possible, limited their requests to those needed to preserve the Town's capital assets. This year a number of projects were deferred pending additional review, the results of a facilities master plan study for the schools, and input from the residents. The head of the Department of Public Works, the Interim Fire Chief, Police Chief, and the School Superintendent all reported that they looked critically at each of their respective planned replacement cycles for capital items to make sure that each piece of equipment proposed to be replaced this year truly needed to be replaced because maintenance was exceeding a reasonable amount. And, the Town continues to look for replacement equipment in the used market to see if the Town can acquire a replacement at lower cost than buying new. Accordingly, the Capital and Long Range Planning Subcommittee reports that the proposed capital projects for this year are warranted and meet the Town's immediate needs.

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. Capital projects are those that have a life expectancy of 5 years or more or cost \$25,000 or more. 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. For FY25, the Town's capital proposals meet 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 serves 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. A number of the capital projects proposed use money from accounts that are similarly established, that is, the account can accumulate money from one fiscal year to the next until a specific project needs funding from that account. This is true for accounts such as the school roofing account. Therefore, that we annually appropriate money to these "maintenance and improvement" accounts should in no way be taken to mean that the Town's capital assets need that amount every year to be maintained, but only that department heads are given the ability to address short term needs as well as long term projects in a timely manner.

**Specific proposals for FY25**

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 departments. 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 an entire capital article and all the other proposed projects contained in that article. This year the Town initially proposed 8 capital articles that are summarized in the table below:

<u>Article</u>	<u>Amount</u>	<u>Funding Source</u>
Municipal Capital Improvements	\$1,335,250	Free Cash
School Capital Improvements	\$1,017,000	Free Cash
Sewer Capital Budget	\$750,000	Sewer Retained Earnings
Other Capital Improvements	\$120,000	Ambulance Receipts
Additional Capital Projects	\$550,000	Meals/Hotel Tax Revenue
Fire Squad Truck Replacement	\$725,000	Requires Borrowing
High School Roof Restoration	\$2,500,000	Requires Borrowing
<u>Conant Road Culvert Construction</u>	<u>\$1,500,000</u>	<u>Requires Borrowing</u>
Total	\$8,497,250	

The total of the capital projects for this year represents a nearly 6% decrease from the total requested last year. The Municipal and School capital budgets are essentially level funded from last year while expenditures paid for sewer earnings, ambulance receipts, and the meals and hotel tax collectively decreased by nearly half. Lastly, while the total cost of the projects proposed to be funded by borrowing has increased, each of those projects is presented in a separate borrowing article for Town Meeting. The Five Year Capital Improvement Plan (available to residents on the Town's website) represents the starting point for developing each year's capital warrant article requests. Each department head projects five years ahead to identify needs and desired improvements that require capital funding. The actual requests, however, may differ from what appears in that five-year planning document. For example, the five-year planning document may indicate a particular vehicle needs replacement in a particular fiscal year, but when developing the capital requests for FY25 each department head carefully assessed the condition of a vehicle before presenting it to the Town Administrator and Finance Director as a need for this year. Of the 16 individual projects proposed in the Municipal Capital Improvements article, (and listed in the warrant 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 asked both the Interim Fire Chief and the Police Chief about their respective requests for radio equipment. As with vehicles, radios are assessed on a year to year

## CAPITAL AND LONG RANGE PLANNING SUBCOMMITTEE REPORT (CONTINUED)

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basis to verify that replacement is needed. Radio equipment becomes functionally not useable much more quickly than a vehicle and some of the turnover can be attributed to changes in user technology. The Subcommittee, is concerned, however, with the ongoing need for improvements in communications infrastructure to eliminate areas of the Town where police and fire operations are hampered by a lack of radio connectivity. This issue is acute and should be addressed. Some of the projects for the Library and the IT Department, such as “End User Technology” or “Library Technology,” contain funding for multiple upgrades to individual workstations and network equipment that will lead to better and more efficient work environments for Town staff and library patrons.

The School Capital Improvements budget contains funding for 5 accounts available to the Superintendent to address short term and long term improvements and maintenance issues. The “Technology” line item is generally for student Chromebook and staff laptop replacement. As with the other departments, the Superintendent’s staff looks carefully at each piece of equipment to see if it has any value before seeking funding for replacement, thereby creating a supply of backups in case of unexpected damage or loss during the year. Each of the school accounts accumulate from year to year until a project calls for funding from that account. Accordingly, the Town can address an issue in the HVAC systems, for example, immediately even though the cost of the project exceeds the annual request. The Superintendent reported that useable classroom furniture from the former Hanlon School was reused at other elementary schools. The cost of furnishing the new Pine Hill School was covered as part of the construction project and did not come from the school’s furniture account. With this year’s request, the school roofing account will have sufficient funds to address some of the larger concerns of the school roofs, such as the Sheehan flat roof, but that project will not proceed until completion of the ongoing school facilities study.

The Subcommittee looked carefully at the projects listed under capital articles funded by sewer retained earnings, ambulance receipts, and the meals and hotel tax. Each of these projects is warranted and is funded from accounts sustained by sources other than general taxation. The Recreation department requested funding to put in an acoustic tile ceiling in the pool area in order to lower the ambient noise in the pool. Doing so will improve communication in the pool and enhance safety in case of an emergency. The Subcommittee is concerned, however, that the proposed ceiling uses material which is not adversely affected by the environment making tile replacement an ongoing issue.

Lastly, this year the Town proposes three separate borrowing articles for capital projects, a replacement for the squad truck in the Fire Department, a restoration of the High School Roof, and construction of a culvert on Conant Road. The squad truck replacement was previously approved by the Town in 2021, but due to circumstances beyond the Town’s control the vehicle identified by the Fire Chief at the time was not available on the market and no suitable substitute could be found. Therefore, at the Special Town Meeting in January of this year, the Town voted to reallocate the borrowing authority for that squad truck replacement to the Pine Hill School project. That action did not increase the cost of the Pine Hill School project but only allowed the Town to borrow less for the school since the money for the squad truck was already in hand. The Interim Fire Chief has identified specific requirements for a replacement squad truck that exceed those of the vehicle approved by the Town in 2021. Therefore, the borrowing authority now sought is higher than that requested in 2021. As always, the amount requested does not reflect what the actual cost of the vehicle might be and the borrowing will not take place until the Town pays on delivery. The squad truck is in immediate need of replacement and the Subcommittee supports this request.

The High School roof restoration project should be viewed as a needed supplement to the now 20-year old High School in order to extend the life of that building. It is not a “replacement” of the High School roof, but a “restoration” of the roof in those areas where work is needed to prevent failure of the roof in the short term. The Subcommittee supports this project. The need will remain until addressed and the cost will only increase if the Town does not approve this borrowing this year.

Finally, the Town is requesting borrowing authority to fund the reconstruction of a culvert on Conant Road. This project was listed in the DPW’s 5-year Capital Improvement Plan as a FY26 project, but moved to FY25 after the Subcommittee met with department heads. Reportedly, there is a possibility of a State grant covering up to 75% of the cost of the project. The Subcommittee recognizes that recent heavy rains have caused Rock Meadow Brook to back up behind the Conant Road culvert and threaten properties along Conant Road and the Sewer Department’s active pump station. Therefore, there is a need to address the culvert. The Subcommittee also recognizes that projects may come to light late in the process. When the Subcommittee reached out to the Town to learn more about this project, however, the response from the Town raised further questions about the scope of the project and its potential funding. The full FinCom, though, voted to allow this project to move forward because of the need and the potential relief to the residents.

### Conclusion

The FY25 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 the meetings with the Subcommittee, the Interim Fire Chief, DPW head, Police Chief, and the School Department to discuss capital budgeting in general and the specific proposals for FY25. Those highly engaged and organized department leaders were very helpful to our understanding of their respective budget requests.

**COMMUNITY AND ECONOMIC DEVELOPMENT SUBCOMMITTEE**

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**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 25 Proposed Budget**

DCED has proposed an FY25 budget of \$1,358,707, which reflects an increase of 0.3% vs FY2024. The DCED proposed budget for FY25 consists of \$73,750 in expenses (5% of total) and \$1,284,598 (95% of total) in Salaries. The proposed budget reflects a change of \$3,742 vs FY24 with small adjustments in specific divisions. Notably, the Zoning & Licensing division is seeing a 7% increase in its budget driven by salary increases that had not been granted in the recent fiscal years. Conversely, the Building Division will experience a 5% decrease, largely attributed to restructuring efforts and staffing changes, spearheaded by the new Building Commissioner, Mike Perkins. These strategic shifts aim to optimize resources and streamline services, ensuring greater efficiency and effectiveness across Westwood.

**Conclusion**

The Finance and Warrant Commission Community and Economic Development Subcommittee collaborated with Community and Economic Development Director, Nora Loughnane, and the DCED division heads to review the department's functional areas and to ask questions about the FY25 budget proposal. It is the view of this subcommittee that the proposed DCED FY25 budget is in line with Town financial policy and reflective of a very 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

- Town Meeting is the legislative branch of town government, used to enact local laws, pass budgets and authorize spending of town money. The Westwood Charter calls for an Annual Town meeting to be held on the first Monday in May and a second Annual Town Meeting to be held the second Monday in (unless it falls on a Holiday it shall be the next business day) November. The Select Board may at its discretion cancel the Fall meeting no later than September 15<sup>th</sup> of any given year. The Select Board has the authority to call a Special Town Meeting -when warranted.
- The Moderator presides at Town Meetings and Special Town Meetings, and is responsible for ruling on procedural matters, overseeing orderly debate, and preserving decorum.
- Citizens who are registered to vote in Westwood 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 6, 2024 Annual Town Meeting will be held in the Auditorium at Westwood High School, 200 Nahatan Street. Check-In-5:30 p.m., Meeting begins -6:30 p.m.
- One hundred and seventy-five (175) registered voters constitute a quorum as per *Section 138-12* of the Town By-Laws, however as per Chapter 2 of The Acts of 2023 "*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 16, 2024 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, in writing.
- 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, or secret ballot vote.



**2024 WARRANT AND FINCOM RECOMMENDATIONS FOR ANNUAL TOWN MEETING:**

**ARTICLE 1 – FY24 Budget Adjustments by Transfer**

To see if the Town will vote to appropriate by transfer from available funds the sum of Fifty Thousand Dollars (\$50,000) to supplement the following fiscal year 2024 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
FinCom Reserve	\$50,000	Snow and Ice Budget	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>Total</b>	<b>\$50,000</b>

(Select Board)

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

*FinCom voted unanimously to transfer (re-appropriate) \$50,000.00 from the fiscal year 2024 Fincom Reserve Account to the fiscal year 2024 Snow & Ice Account. The transfer of funds reallocates money that was appropriated at the 2023 Town Meeting and is not raising new revenues. This transfer is necessary cover the snow & ice budget shortfall of the fiscal year 2024.*

**ARTICLE 2 - FY24 Budget Adjustments by Appropriation**

To see if the Town will vote to appropriate by transfer from available funds the sum of One Million Thirty-Two Thousand Dollars (\$1,032,000) to supplement the following fiscal year 2024 appropriations, or take any other action thereon:

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Free Cash	\$850,000	Fire Department Salary	\$800,000
		Waste Collection/Disposal Expenses	\$50,000
Ambulance Receipts	\$182,000	Ambulance Services/Equipment	\$182,000
<b>Total</b>	<b>\$1,032,000</b>	<b>Total</b>	<b>\$1,032,000</b>

(Select Board)

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

*The FinCom voted unanimously to transfer \$850,000.00 from Free Cash to the Fire Department Salaries and Waste Collection Expenses as well as to transfer \$182,000.00 from Ambulance Receipts to fund Ambulance Services/Equipment. These factors could not be adequately calculated/predicted at the time of the 2023 Town Meeting. These transfers are necessary cover the shortfall of the fiscal year 2024. This is not new taxation, but utilizing existing revenues.*

*During fiscal year 2024 there were several factors that resulted in an increase to the fire department's/Ambulance Service budgets, including: (1) a new firefighters' contract; (2) a new fire chief; (3) increased overtime due to firefighters on leave; and (4) increased call time due to the closing of Norwood Hospital.*

*Several members of the FinCom raised concern over the Town using Free Cash to cover the cost of salaries. It has been the Town's fiscal policy to not use Free Cash to fund salaries since Free Cash is not a reliable source of funding. Free Cash should be used to fund one-time expenses and not ongoing operational expenses. The better method of funding salaries is through tax revenues. These members of the FinCom are concerned that the use of Free Cash does not adequately represent the department's budget and may lead to future shortfalls.*

*Similarly, the Waste Collection Expenses increased, unexpected, by \$50,000.00 due to the increased amount of contamination in the Town's residential recycling.*

### **ARTICLE 3 - FY25 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, 2024, through June 30, 2025, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2024 Annual Town Meeting, or take any other action thereon.

(Select Board)

**The Finance and Warrant Commission, by a unanimous vote of those present and voting, 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, 2024 through June 30, 2025, as set forth in Appendix D of this report.**

#### **TOWN BUDGET**

*Appendix D – Page 67*

*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 15 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 (\$1,335,250) Municipal Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Thirty-Five Thousand and Two Hundred and Fifty Dollars (\$1,335,250) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
One Ton Dump Truck (Truck 11)	DPW	\$90,000	Free Cash
Asphalt Roller	DPW	\$80,000	Free Cash
Radio Upgrade and Replacement	Fire	\$28,000	Free Cash
Turnout Gear Purchase and Replacement	Fire	\$38,250	Free Cash
End User Technology	IT	\$75,000	Free Cash
Building Division Motor Vehicle	Building	\$50,000	Free Cash
Library Technology	Library	\$20,000	Free Cash
Media Suite	Library	\$100,000	Free Cash
Meeting Room AV Upgrade	Library	\$50,000	Free Cash
Police Vehicles	Police	\$285,000	Free Cash
Safety Equipment	Police	\$70,000	Free Cash
Radio Telecom Infrastructure	Police	\$89,000	Free Cash
Facility Maintenance	Facilities	\$150,000	Free Cash
Energy Efficiency	Facilities	\$50,000	Free Cash
Facilities Vehicle	Facilities	\$60,000	Free Cash
ADA Improvements	Facilities	\$100,000	Free Cash
	<b>Total</b>	<b>\$1,335,250</b>	Free Cash

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 and voting, recommends that the Town so vote.**

*The Capital and Long-Range Subcommittee of the Finance and Warrant Commission reviewed these 16 projects with the heads of the respective departments and found that each is necessary and supported. The Subcommittee asked both the Acting Fire Chief and Police Chief about their respective requests for radio equipment. As with vehicles, radios are assessed on a year-to-year basis to verify that replacement is needed. Radio equipment becomes functionally not useable a lot quicker than a vehicle. Some of the turnover can be attributed to changes in user technology. The Capital and Long-Range Subcommittee is concerned, however, with the ongoing need for improvements in communications infrastructure to eliminate areas of the Town where police and fire operations are hampered by a lack of radio connectivity. This issue is acute and should be addressed.*

**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	\$150,000	Free Cash
HVAC and Controls	Schools	\$200,000	Free Cash
Building Improvements	Schools	\$350,000	Free Cash
Roofing	Schools	\$250,000	Free Cash
Furniture, Fixtures, and Equipment	Schools	\$67,000	Free Cash
	<b>Total</b>	<b>\$1,017,000</b>	Free Cash

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 and voting, recommends that the Town so vote.**

*The Capital and Long-Range Subcommittee and Education Committee of the Finance and Warrant Commission reviewed these 5 accounts with the school department and found that each is necessary and supported. The School Capital Improvements budget contains funding for 5 accounts available to the Superintendent to address both short-term and long-term improvements and maintenance issues. The “Technology” line item is generally for student Chromebook and staff laptop replacement. The Superintendent’s staff looks carefully at each piece of equipment to see if it has any value before seeking funding for replacement, thereby creating a supply of backups in case of unexpected damage or loss during the year. Each of the school accounts accumulate from year to year until a project needs funding from that account. Accordingly, the Town can address an issue in the HVAC systems, for example, immediately even though the cost of the project exceeds the annual request. The Superintendent reported that useable classroom furniture from the former Hanlon School was reused at other elementary schools. The cost of furnishing the new Pine Hill School was covered within the construction project and did not come from the school’s furniture account. With this year’s request, the school roofing account will have sufficient funds to address some of the larger concerns of the school roofs, such as the Sheehan flat roof, but that project will not proceed until completion of the ongoing school facilities study.*

**ARTICLE 6 - Appropriation (\$750,000) Sewer Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Seven Hundred and Fifty Thousand Dollars (\$750,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Stormwater MS4	Sewer	\$325,000	Sewer Retained Earnings
Inflow and Infiltration Assessment	Sewer	\$125,000	Sewer Retained Earnings
Rapid View Camera Truck	Sewer	\$300,000	Sewer Retained Earnings
	<b>Total</b>	<b>\$750,000</b>	Sewer Retained Earnings

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 and voting, recommends that the Town so vote.**

*FinCom voted unanimously to use \$750,000.00 of Sewer Retained earnings to cover the following:*

- a. \$325,000.00 for Stormwater MS-4 improvements. The Stormwater MS-4 Improvements are a federal mandate to improve stormwater runoff.*
- b. \$125,000.00 to cover the cost of the Sewer Pump Station Upgrade. This will improve the system and ensure proper operation; and*
- c. \$300,000.00 to cover the costs of a Sewer Vac Truck. This is a replacement of an existing Sewer Vac Truck that has exceeded its life expectancy.*

**ARTICLE 7- Appropriation (\$120,000) Additional Capital Improvements (Ambulance)**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Hundred and Twenty Thousand Dollars (\$120,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Rescue Upgrade and Replacement	Fire	\$74,000	Ambulance Receipts
Lifepak Cardiac Monitor for Ambulance	Fire	\$46,000	Ambulance Receipts
	<b>Total</b>	<b>\$120,000</b>	Ambulance Receipts

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 and voting, recommends that the Town so vote.**

*FinCom voted unanimously to use \$120,000.00 of Ambulance Receipts to cover the certain ambulance equipment including a cardiac monitor. This will ensure that the Town has the proper life-saving equipment.*

**ARTICLE 8 - Appropriation (\$550,000) Additional Capital Improvements**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Five Hundred and Fifty Thousand Dollars (\$550,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Generator Upgrades and Replacements at Municipal Buildings	Facilities	\$400,000	Meals/Hotels Tax
Acoustic Tiles for Pool	Recreation	\$150,000	Meals/Hotels Tax
	<b>Total</b>	<b>\$550,000</b>	Meals/Hotels Tax

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 and voting, recommends that the Town so vote.**

*The Capital and Long-Range Planning Subcommittee of the Finance and Warrant Commission reviewed each project with the respective department heads and found that each is necessary and supported. Each of these projects is warranted and is funded from accounts sustained by sources other than general taxation. The Recreation department requested funding to put in an acoustic tile ceiling in the pool area to lower the ambient noise in the pool. Doing so will improve communication in the pool and enhance safety in case of an emergency. The Subcommittee is concerned, however, that the proposed ceiling uses material, which is not adversely affected by the environment, making tile replacement an ongoing issue. These items will be paid for with meals/hotels tax revenue.*

**ARTICLE 9 – Appropriation (\$125,000) Stabilization Fund – FY25**

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

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

(Select Board)

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

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

**ARTICLE 10 - Appropriation (\$1,565,000) OPEB Liability Trust Fund – FY25**

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 Sixty-Five Thousand Dollars (\$1,565,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20 or take any other action thereon.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
OPEB Liability Trust Fund	\$1,565,000	Taxation

(Select Board)

**The Finance and Warrant Commission, by a unanimous vote of those present and voting, 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 (the date of the most recent actuarial valuation report). The Town’s unfunded OPEB liability estimate is updated every two years.*

*As of December 31, 2023, Westwood’s OPEB Liability Trust Fund was valued at \$21.1 million. This year’s funding level is \$1,565,000, an increase of \$25,000 over last year, which is consistent with actuarial recommendations and the Town’s financial policies. That Westwood continues to follow a proactive approach to fully funding our OPEB liability is one reason we are able to borrow funds on*

*very favorable terms, saving hundreds of thousands of dollars in debt service payments. The Finance & Warrant Commission commends the Town for this approach to funding our OPEB liability.*

### **ARTICLE 11 - Appropriation (\$725,000) Fire Squad Truck Borrowing**

To see if the Town will appropriate a sum of money to pay costs of purchasing and equipping a replacement brush/squad style truck for the use of the Fire Department, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

Motion:

That the Town appropriates \$725,000 to pay costs of purchasing and equipping a replacement brush/squad style truck for the use of the Fire Department, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Town Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor.

**(Select Board)**

**The Finance and Warrant Commission, by a vote of 11 and 1 opposed, recommends that the Town so vote.**

*The Fire Department has long sought a replacement for the oldest of its squad trucks. The Town previously had voted to approve the purchase of a “swap body” vehicle that could serve multiple uses as well as replace the squad truck. That particular type of vehicle, however, could not be found on the market and at the Special Town Meeting this past January the Town reallocated the borrowing authority for that vehicle to the new Pine Hill School project. The Fire Department, though, is still in need of a replacement for the squad truck. The Acting Fire Chief reviewed with the Capital Planning and Long Range Subcommittee of the FinCom the needs for the new squad truck replacement. The FinCom commends the Acting Chief for his thoroughness in developing comprehensive specifications for this replacement squad truck. While this article allows borrowing up to \$725,000 for this purchase, the actual purchase price, even for a new vehicle, may be less, and the Town is always on the lookout for a used vehicle that might meet the needs of the Fire Department at a lower cost. As always with vehicle purchases the Town will borrow the money only when needed, approximately at the time of delivery. The FinCom wholeheartedly supports the purchase of this important piece of equipment for the Fire Department.*

### **ARTICLE 12 - Appropriation (\$2,500,000) High School Roof Restoration Borrowing**

To see if the Town will appropriate a sum of money to pay costs of reconstructing the Westwood High School roof, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

Motion:

That the Town appropriates \$2,500,000 to pay costs of reconstructing the Westwood High School roof, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Town Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor.

**(Select Board)**



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

*Over the past year the School Department commissioned an infrared moisture study of the roofs of all of the Town's school buildings. That study revealed that on the flat portions of the High School roof approximately 6% of the roof showed signs of moisture damaged insulation. Given the 20-year age of the High School building that finding is actually very good for the single-ply rubber roof now in place. This project will "repair" those areas of moisture penetration by removing and replacing damaged insulation and then sealing the point of failure, typically either punctures or seam areas. Then the roof will be "restored" using a fluid-applied reinforced restoration over the existing roof. This is not a "reconstruction" or "replacement" of the current roof. The sloped portions of the High School roof will not have any work done and none of the existing flat roof will be removed, except for those small areas where moisture damage is present. After completion of the project the roof will again have a warrant similar to a new roof, 20+ years. Delay in doing this project would mean more moisture damage eventually rendering the roof ineligible for a fluid-applied restoration, necessitating a full replacement of the roof at a conservative estimate of \$8 million. The FinCom supports doing this project now and gaining another 20 years of useful life for the flat portions of the High School roof.*

### **ARTICLE 13 - Appropriation (\$1,500,000) Conant Road Culvert Construction Borrowing**

To see if the Town will appropriate a sum of money to pay costs of the Conant Road and Country Lane Culvert Improvement Project, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by borrowing or otherwise provided, or to take any other action relative thereto.

Motion:

That the Town appropriates \$1,500,000 to pay costs of the Conant Road and Country Lane Culvert Improvement Project, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Town Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to G.L. c. 44, §7(1) or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. The amount authorized to be borrowed by this vote shall be reduced to the extent of any federal or state grants that the Town may receive on account of this project.

(Select Board)

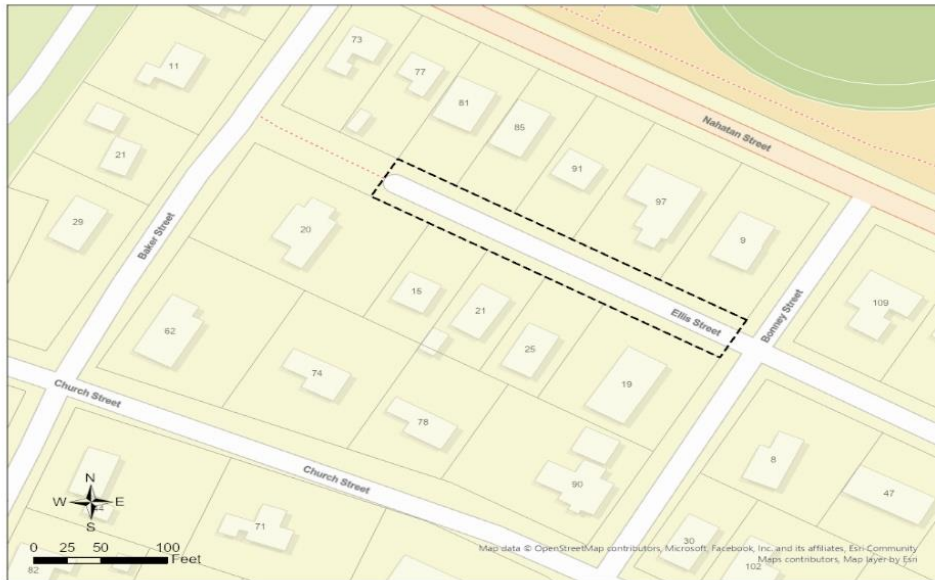
**The Finance and Warrant Commission, by a vote of 7 in favor and 6 opposed, recommends that the Town so vote.**

*This project is intended to better accommodate the flow of Rock Meadow Brook, which runs under Conant Road. Recent heavy rains have caused Rock Meadow Brook to back up behind the existing culvert and encroach onto the properties of the residents on the brook side of Conant Road and threaten the Town Sewer Department pumping station near the intersection of Conant Road and Dover Road. The Select Board placed this project on this year's Town Meeting Warrant after the FinCom's Capital and Long Range Planning Committee had met with the Town Administrator and department heads to review all the capital projects expected for this year's Town Meeting. In the 2022 Town Meeting, the Town authorized \$200,000 in borrowing for the costs of designing a reconstruction of the Conant Road Culvert, and in its 5-year Capital Improvement Plan the DPW listed this project as one to be placed on the warrant next year. The FinCom recognizes that circumstances may dictate placing a project on the list of capital projects late in the budget process, but expects that when the Select Board does so that the Town will take the initiative to inform the FinCom about the project so that the*

*FinCom can make an informed recommendation to Town Meeting. For this project once the FinCom saw that the project was on this year's warrant the Subcommittee reached out to the Town to get more information about the project, but the response from the Town raised further questions about the scope of the project and its funding. In the view of the Subcommittee, the information received from the Town did not adequately provide enough information to support this project. Thus, the opposing votes resulted from miscommunications between the Town and the FinCom. On balance, the FinCom decided to support culvert work that addresses the flooding issues affecting the residents of Conant Road in spite of the miscommunication and voted to recommend that the project move forward.*

**ARTICLE 14 – Street Acceptance – section of Ellis Street**

To see if the Town will vote to authorize the Select Board to accept a section of Ellis Street (approximately 300 feet north of Bonney Street) as a public way and to authorize the Select Board to accept any easement necessary and to take any action thereon.



**(Select Board)**

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

*This article comes before Town Meeting following a recommendation of the Select Board. Adoption of this article allows the Select Board to accept a 300-foot section of Ellis Street as a public way, which then subjects this to the same level of maintenance and management as all other public ways.*

## ARTICLE 15 – Street Acceptance – section of Porter Street

To see if the Town will vote to authorize the Select Board to accept a section of Porter Street (approximately 400 feet southeast of Weatherbee Drive) as a public way and to authorize the Select Board to accept any easement necessary and to take any action thereon.



**(Select Board)**

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

*This article comes before Town Meeting following a recommendation of the Select Board. Adoption of this article allows the Select Board to accept a 400-foot section of Porter Street as a public way, which then subjects this to the same level of maintenance and management as all other public ways.*

## ARTICLE 16 – Street Acceptance – Hedgerow Lane

To see if the Town will vote to authorize the Select Board to accept Hedgerow Lane as a public way, contingent upon completion of any and all regulatory requirements and to accept any easement and take any other action thereon.



(Select Board)

**The Finance and Warrant Commission, by a vote of 11 in favor and 0 opposed, recommends that the Town so vote.**

*This article comes before Town Meeting following a recommendation of the Select Board. Adoption of this article allows the Select Board to accept Hedgerow Lane as a public way, which then subjects this to the same level of maintenance and management as all other public ways. Hedgerow Lane is part of a new development, and being accepted as a public way is contingent upon it first meeting all regulatory requirements.*

**ARTICLE 17 – Adoption of Fee Schedule for Sealing of Weights and Measures**

To see if the Town will vote to approve a Fee Schedule for Sealing of Weight & Measures, as an alternative to the fee schedule set forth in M.G.L. Chapter 98, Section 56, to be phased in over a period of four (4) years beginning in Calendar Year 2024 and reaching full rates in Calendar Year 2027, as follows, or take any other action in relation thereto:

**Fees for Sealing and Inspecting Weighing of Measuring Devices:**

<u>Type of Device</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u> <u>and Subsequent Years</u>
Scale 0-10lbs. (each)	\$6.67	\$10.00	\$13.33	\$20.00
Scale 10-100lbs. (each)	\$10.00	\$15.00	\$20.00	\$30.00
Apothecary Scale (each)	\$2.33	\$3.50	\$4.67	\$7.00
Taxi/Odometer (each)	\$8.33	\$12.50	\$16.67	\$25.00
Gas/Diesel Fueling Pump (each)	\$6.67	\$10.00	\$13.33	\$20.00
Tanker Vehicle (each)	\$50.00	\$75.00	\$100.00	\$150.00
Fabric (each)	\$3.33	\$5.00	\$6.67	\$10.00
Wire/Rope/Cordage (each)	\$3.33	\$5.00	\$6.67	\$10.00
Scanners 1-3 (total)	\$13.33	\$20.00	\$26.67	\$40.00
Scanners 4-11 (total)	\$26.66	\$40.00	\$53.34	\$80.00
Scanners 12+ (total)	\$41.66	\$62.50	\$83.34	\$125.00

**(Select Board)**

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

*State law allows cities and towns to adopt their own fee schedules for the sealing of weights and measures used in commerce within their jurisdictions as an alternative to the schedule provided in the M.G.L. Chapter 96, Section 56. As that statutory schedule is quite dated in terms of the fees charged, the Town proposes this local schedule. For example, State law fee for scales measuring 10 to 100 pounds is \$3.00 and Westwood proposes \$30.00, phased in over four years. While this local schedule would mean higher costs for businesses, the Town views this fee schedule as in line with 21<sup>st</sup> century costs to the Town for the resources used to verify the accuracy (i.e. sealing) of these devices. The FinCom agrees and recommends that the town approve this schedule.*

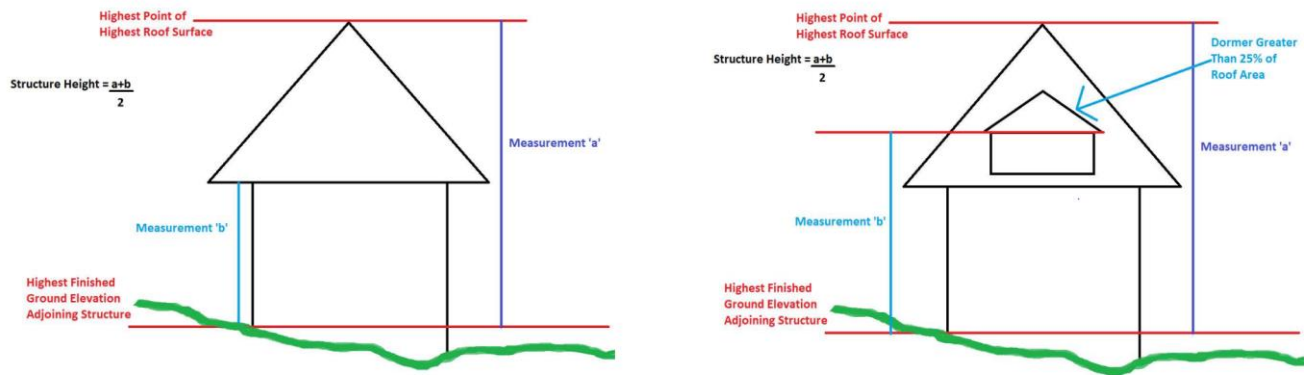
## ARTICLE 18 - Zoning Bylaw Amendments Relative to Definitions

To see if the Town will vote to approve certain amendments to Zoning Bylaw Section 2.0 [Definitions] to revise, expand, clarify and/or illustrate the definition of various terms used within the bylaw, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough]*

- 1) Revise the definition for “Building Height” to add two illustrations, so that the revised definition reads as follows:

Building Height The vertical distance from grade plane to the average height of the highest roof surface. The limitations of height shall not apply to chimneys, ventilators, skylights, tanks, bulkheads, penthouses, amateur radio antennas and other necessary features usually carried above the roof line, provided such features do not cover more than twenty-five percent (25%) of the area of the roof of the building or other structure and are used in no way for human occupancy. (See illustrations.)



- 2) Revise the definition for “Lot Width” to read as follows:

Lot Width The minimum distance between the side lot lines at all points between the front lot line ~~through the extent of the required front setback distance and the nearest point of a principal building.~~

- 3) Revise the definition for “Yard, Rear” to read as follows:

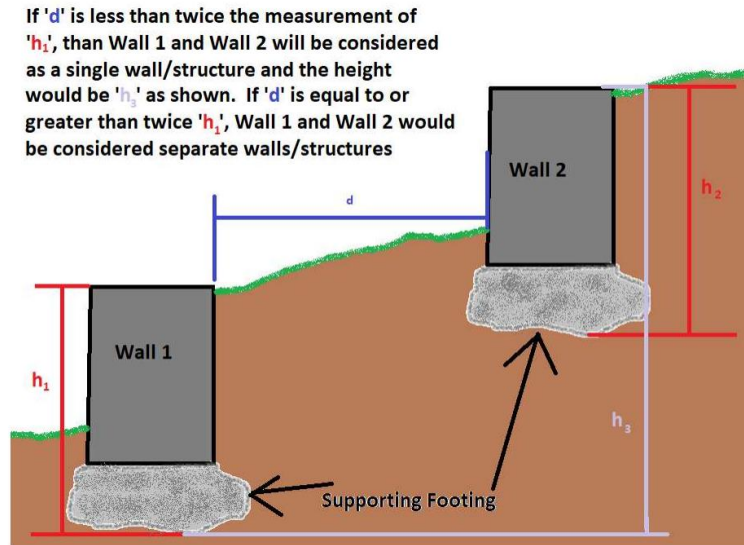
Yard, Rear A yard the full width of the lot and situated between the rear line of the lot and the nearest part of the principal building projected to the side lines of the lot.

- 4) Add new definition for “Detached Accessory Structure” to read as follows:

Detached Accessory Structure A structure which is not physically attached to any primary structure on a property, is located remotely from that structure, and is self-supporting/freestanding. The use of an accessory structure shall not be dependent upon the primary structure and physical access must be independent. For example, a deck which is not connected to a house, but can be accessed directly from the interior would not be considered a detached structure.

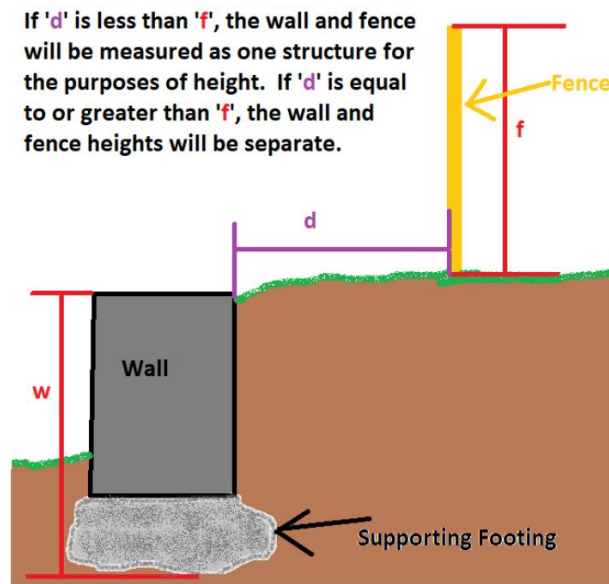
- 5) Add a new definition for “Retaining Wall Height” to read as follows, including illustration:

Retaining Wall Height A retaining wall’s height is determined from the bottom of the footing (or lowest level of constructed support) to the top of the wall. In the case of two or more terrace-style walls, if the distance between walls is less than twice the height of the lower wall, they are considered the same wall/structure. If the separation distance is more than twice the height of the lower wall, they are considered as separate walls/structures. (See illustration.)



- 6) Add a new definition for “Combined Wall and Fence Height” to read as follows, including illustration:

Combined Wall and Fence Height When a fence is installed adjacent to and above a wall (retaining or otherwise), and not separated by a distance equal to the fence’s height, the wall and fence shall be measured together. If they are separated by more than the height of the fence, the fence is determined to be independent of the wall for the purposes of determining height. (See illustration.)



- 7) Revise the definition for “Affordable Housing” to define “Affordable Housing/Affordable Dwelling Units” to read as follows:

Affordable Housing/Affordable Dwelling Units Dwelling units available at a cost of no more than thirty (30) percent of gross household income to households at or below eighty (80) percent of the Boston PMSA median income as most recently reported by the U.S. Housing and Urban Development (HUD), including units listed under M.G.L. Chapter 40B and the State's Local Initiative Program. All Affordable Housing/Affordable Dwelling Units authorized under the provisions of this Bylaw shall be Local Initiative Program (LIP) dwelling units in compliance with the requirements for the same as specified by the Executive Office of Housing & Livable Communities (EOHLC), or successor, or affordable dwelling units developed under additional programs adopted by the Commonwealth of Massachusetts or its agencies, where dwelling units are subject to a restriction in the chain of title limiting the sale price or rent, or limiting occupancy to an individual or household of a specified income, or both. Such dwelling units shall be affordable to households at or below eighty (80) percent of the Boston-Cambridge-Quincy, MA-NH Area Median Income as most recently reported by the U.S. Department of Housing and Urban Development (HUD). All said dwelling units shall be designed to count toward Westwood's requirements under Massachusetts General Law Chapter 40B, Sections 20-23, as amended and all affordable dwelling units shall remain affordable in perpetuity. All affordable units shall be indistinguishable from market rate units within the same development and shall be scattered throughout a project. Where Affordable Housing is required pursuant to any Section of this Bylaw, the minimum number of Affordable Dwelling Units shall be as follows:

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

**(Planning Board)**

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

*The proposed amendments to definitions are in the best interest of the Town and/or necessary to preserve the accuracy, meaning, and intent of the current Zoning Bylaw. These proposed amendments to Zoning Bylaw Section 2.0 are intended to better define key terms and provide clearer guidelines for building regulations. These changes include clarifications and illustrations for terms like building height, lot width, rear yard, detached accessory structure, retaining wall height, combined wall and fence height, and affordable housing or dwelling units. The aim is to improve understanding and remove any ambiguity in how those terms are applied by the Building Commissioner during review of permitting applications. These adjustments would ensure that residents and builders have clearer guidelines to follow when constructing or modifying properties within the town, promoting better compliance with zoning regulations.*



## ARTICLE 19 - Zoning Bylaw Amendment Relative to Zoning Map References for Overlay Districts

To see if the Town will vote to approve certain amendments to Zoning Bylaw Section 9.1.2 [Adult Uses Overlay District (AUOD) - Location], Section 9.4.2 [Wireless Communications Overlay District (WCOD) - Location], and Section 9.8.2 [Substance Rehabilitation Facility Overlay District (SRFOD) - Location] to remove specific street addresses and parcel descriptions of properties included within various overlay districts and to confirm that the location of said overlay districts are as shown on the Official Zoning Map, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough]*

- 1) Amend Section 9.1.2 [Adult Uses Overlay District (AUOD) - Location] to read as follows:

9.1.2 **Location.** The AUOD is herein established as an overlay district. The AUOD shall include the area as shown on the Official Zoning Map within the Adult Uses Overlay District (AUOD), which area is generally located east of University Avenue, between in the vicinity of Yale Street and Rosemont Road Dartmouth Street. ~~The AUOD is located on the following parcels as shown on the Westwood Board of Assessors Map 38, Lots 3, 4, 5, 9 and 14, as of May 5, 1997.~~

- 2) Amend Section 9.4.2 [Wireless Communications Overlay District (WCOD) - Location] to read as follows:

9.4.2 **Location.** The Wireless Communication Overlay District- (WCOD-4) is herein established as an overlay district. The WCOD shall include all land within the Administrative-Research-Office (ARO), Highway Business (HB), Industrial (I), and Industrial-Office (IO) districts, as well as other specific parcels as shown on the Official Zoning Map within the Wireless Communication Overlay District (WCOD) and as described herein.

~~9.4.2.1 The WCOD shall comprise all land within the following zoning districts:~~

~~Administrative-Research-Office (ARO)~~

~~Highway Business (HB)~~

~~Industrial (I)~~

~~Industrial-Office (IO)~~

~~9.4.2.2 The WCOD shall also include the following specific parcels, or discreet portions of parcels, as shown on the Westwood Board of Assessors' Map, as of January 1, 2014:~~

~~Parcel 04-001 (Hale Reservation, limited to existing utility easement);~~

~~Parcel 09-065 (Dedham Westwood Water District water towers);~~

~~Parcel 14-046 (High Street Fire Station);~~

~~Parcel 14-071 (Town Hall);~~

~~Parcel 14-072 (Police Station);~~

~~Parcel 14-079 (Westwood Public Library);~~

~~Parcel 14-094 (Deerfield School);~~

~~Parcel 14-096 (St. John's Episcopal Church);  
Parcel 14-140 (First Baptist Church);  
Parcel 14-181 (Colburn School Building);  
Parcel 16-005 (Hanlon School); Parcel 16-238 (St. Denis Church);  
Parcel 16-250 (First Evangelical Free Church);  
Parcel 20-072 (Baker Conservation Area, limited to portion so designated on plan entitled "Wireless Communications Overlay District, Parcel 20-072 (Baker Conservation Area), Westwood, Massachusetts", prepared by BETA Engineering, and dated April 15, 2013);  
Parcel 21-044 (St. Margaret Mary Church);  
Parcel 21-047 (Thurston Middle School);  
Parcel 21-048 (Westwood High School);  
Parcel 21-050 (First Parish of Westwood United Church);  
Parcel 21-064 (First Parish of Westwood United Church);  
Parcel 23-189 (Islington Community Center);  
Parcel 23-215 (Islington Fire Station and Morrison Field);  
Parcel 24-135 (Downey School);  
Parcels 27-022 and 27-221 (June Street Conservation Area, limited to portion so designated on plan entitled "Wireless Communications Overlay District, Parcels 27-022 and 27-221 (June Street Conservation Area), Westwood, Massachusetts", prepared by BETA Engineering, and dated April 15, 2013);  
Parcel 28-077 (Sheehan School);  
Parcel 28-078 (Sheehan Fields, limited to portion so designated on plan entitled "Wireless Communications Overlay District, Parcel 28-078 (Sheehan Fields), Westwood, Massachusetts", prepared by BETA Engineering, and dated April 15, 2013);  
Parcel 28-329 (Temple Beth David);  
Parcels 29-123 (Westwood Lodge);  
Parcel 35-089 (Martha Jones School); and  
That abandoned portion of public right of way which extends from the intersection of Grove Street and Country Club Road to Route 128.~~

- 3) Amend Section 9.8.2 [Substance Rehabilitation Facility Overlay District (SRFOD) - Location] to read as follows:

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

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

**(Planning Board)**

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

*The proposed amendment to the Zoning Bylaw removes street addresses and parcel descriptions of properties within specified overlay districts. Instead, the proposal confirms that the locations of these overlay districts will be as depicted on the Official Zoning Map. This adjustment aims to streamline zoning regulations and ensure consistency in how overlay districts are identified and applied.*

## **ARTICLE 20 - Zoning Bylaw Amendment Relative to Accessory Apartments**

To see if the Town will vote to approve certain amendments to Zoning Bylaw Section 8.5 [Accessory Apartments] to more clearly describe design requirements for Accessory Apartments, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough]*

- 1) Revise Sections 8.5.6.2 and 8.5.6.3 to replace the term “floor area” with the term “gross floor area”, so that the revised Sections 8.5.6.2 and 8.5.6.3 read as follows:
  - 8.5.6.2 The gross floor area of the Accessory Apartment shall not be less than five hundred (500) square feet.
  - 8.5.6.3 The gross floor area of the Accessory Apartment shall not exceed the lesser of nine hundred (900) square feet, or thirty-three percent (33%) of the gross floor area of the combined dwelling or dwellings if the footprint of the principal dwelling remains unchanged, or twenty-four percent (24%) of the gross floor area of the combined dwelling if the footprint of the principal dwelling is enlarged.

### **(Planning Board)**

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

*The proposed amendment is to Zoning Bylaw Section 8.5 concerning Accessory Apartments. The proposed amendment aims to provide clearer guidelines for the design requirements of these apartments. Specifically, the amendment suggests adding the word "gross" before "floor area" to ensure clarity in calculating or measuring the space. This addition aims to eliminate any confusion and ensure consistent interpretation of the regulations regarding Accessory Apartments.*

## **ARTICLE 21 - Zoning Bylaw & Zoning Map Amendments Relative to Mixed-Use & Multi-Family Residential Overlay District**

To see if the Town will vote to approve certain amendments to Zoning Bylaw Section 9.9 [Mixed-Use & Multi-Family Residential Overlay District (MUMFROD)], and certain amendments to the Official Zoning Map affecting the MUMFROD, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough.]*

- 1) Revise Section 9.9.2 [Location] to read as follows:
  - 9.9.2 **Location.** ~~The Mixed-Use & Multi-Family Residential Overlay District (MUMFROD) is herein established as an overlay district~~ Four (4) distinct Mixed-use & Multi-family Residential Overlay Districts – MUMFROD1, MUMFROD2, MUMFROD3, and MUMFROD4 – are herein established as overlay districts as shown on the Official

Zoning Map and as described herein. ~~The MUMFROD shall include the following specific parcels, as shown on the Westwood Board of Assessors' Map, as of January 1, 2022:~~

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

9.9.2.1 **MUMFROD1: Low Density MUMFROD Overlay District.**  
MUMFROD1 shall include the areas as shown on the Official Zoning Map within Mixed-Use & Multi-Family Residential Overlay District 1.

9.9.2.2 **MUMFROD2: Medium Density MUMFROD Overlay District.**  
MUMFROD2 shall include the areas as shown on the Official Zoning Map within Mixed-Use & Multi-Family Residential Overlay District 1.

9.9.2.3 **MUMFROD3: High Density MUMFROD Overlay District.**  
MUMFROD3 shall include the areas as shown on the Official Zoning Map within Mixed-Use & Multi-Family Residential Overlay District 2.

9.9.2.4 **MUMFROD4: Low Density Ground Floor Commercial MUMFROD Overlay District.**  
MUMFROD4 shall include the areas as shown on the Official Zoning Map within Mixed-Use & Multi-Family Residential Overlay District 3.

2) Revise Section 9.9.3 [Granting Authority] to read as follows:

9.9.3 **Granting Authority.** The Planning Board shall be the granting authority for all approvals under this Section. Multi-family residential units and mixed-use development, including any one or more of the specific uses set forth in Section 9.9.5, may be permitted to the extent authorized under a MUMFROD Environmental Impact & Design Review (MUMFROD-EIDR) Approval in compliance with the provisions of this Section. Applications exceeding the maximum residential density set forth in Section 9.9.6.1 shall require a MUMFROD Special Permit from the Planning Board. Any EIDR approval otherwise required pursuant to Section 7.3 of this Bylaw shall be consolidated into the MUMFROD-EIDR Approval ~~or~~ MUMFROD Special Permit and no separate EIDR Approval shall be required.

3) Revise Section 9.9.5 [Permitted Uses] to read as follows:

9.9.5 **Permitted Uses.** MUMFROD-EIDR Approvals and MUMFROD Special Permits shall be granted only for uses specified below. Except as otherwise provided herein and subject to the provisions of this Bylaw applicable to the underlying district, land and buildings in the MUMFROD may be used for any purpose permitted as of right or by special permit in the underlying district pursuant to Section 4.0, Use Regulations and other applicable sections of this Bylaw. Multiple uses may be contained within a single building or structure pursuant to an MUMFROD-EIDR Approval or MUMFROD Special Permit. In addition, a mix of the following residential and non-residential uses, to the extent authorized under this Section, are permitted as-of-right upon grant of a MUMFROD-EIDR ~~A~~approval or MUMFROD Special Permit by the Planning Board. Any use not listed below as specifically permitted in a MUMFROD development is deemed prohibited.

9.9.5.1 **Uses Permitted by MUMFROD-EIDR Approval or MUMFROD Special Permit in the MUMFROD1, MUMFROD2 and MUMFROD3 Districts:**

- 9.9.5.1.1 Multi-family Residential Dwelling Units (per density requirements of Section 9.9.6)
- 9.9.5.1.2 Bank, Financial Institution
- 9.9.5.1.3 Child Care Facility
- 9.9.5.1.4 Coffee Shop
- 9.9.5.1.5 Educational Use
- 9.9.5.1.6 Ice Cream Parlor
- 9.9.5.1.7 Institutional Use
- 9.9.5.1.8 Office of a Health Care Professional
- 9.9.5.1.9 Personal Services Establishment
- 9.9.5.1.10 Pet Care Facility
- 9.9.5.1.11 Professional Services Establishment
- 9.9.5.1.12 Recreation Facility, Indoor or Outdoor
- 9.9.5.1.13 Restaurant, with or without entertainment
- 9.9.5.1.14 Retail Sales & Services
- 9.9.5.1.15 Accessory parking and accessory parking structures to any of the above permitted uses
- 9.9.5.1.16 Accessory Uses such as solar arrays, sports courts, outdoor seating, patios, and recreational play areas

**9.9.5.2 Uses Permitted by MUMFROD-EIDR Approval or MUMFROD Special Permit in the MUMFROD4 District:**

- 9.9.5.2.1 Upper Story Multi-family Residential Dwelling Units (per density requirements of Section 9.9.6) with Ground Story Commercial Use(s)
- 9.9.5.2.2 Bank, Financial Institution
- 9.9.5.2.3 Child Care Facility
- 9.9.5.2.4 Coffee Shop
- 9.9.5.2.5 Educational Use
- 9.9.5.2.6 Ice Cream Parlor
- 9.9.5.2.7 Institutional Use
- 9.9.5.2.8 Office of a Health Care Professional
- 9.9.5.2.9 Personal Services Establishment
- 9.9.5.2.10 Pet Care Facility
- 9.9.5.2.11 Professional Services Establishment
- 9.9.5.2.12 Recreation Facility, Indoor or Outdoor
- 9.9.5.2.13 Restaurant, with or without entertainment
- 9.9.5.2.14 Retail Sales & Services
- 9.9.5.2.15 Accessory parking and accessory parking structures to any of the above permitted uses
- 9.9.5.2.16 Accessory uses such as solar arrays, sports courts, outdoor seating, patios, and recreational play areas

4) Revise Section 9.9.6 [Residential Density Allowances] to read as follows:

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

- 9.9.6.1 Multi-family Residential Dwelling Units at a maximum density of 15 units per acre shall be permitted as-of-right, subject to MUMFROD-EIDR Approval within the MUMFROD1 and MUMFROD4 Districts.
- 9.9.6.2 Multi-family Residential Dwelling Units at a maximum density of 20 units per acre shall be permitted as-of-right, subject to MUMFROD-EIDR Approval within the MUMFROD2 District.

9.9.6.3 Multi-family Residential Dwelling Units at a maximum density of 35 units per acre shall be permitted as-of-right, subject to MUMFROD-EIDR Approval within the MUMFROD3 District.

9.9.6.4 Multi-family Residential Dwelling Units at a density exceeding 15 units per acre in either the MUMFROD1 District or the MUMFROD4 District, or exceeding 20 units per acre in either the MUMFROD2 District, or Multi-family Residential Dwelling Units at a density exceeding 35 units per acre in the MUMFROD3 District, shall require a MUMFROD Special Permit, which may be issued at the discretion of the Planning Board. Any residential units over and above 15 units per acre in MUMFROD1 or MUMFROD4, or above 20 units per acre in MUMFROD2, or above 35 units per acre in MUMFROD3, shall be subject to the Fiscal Analysis submittal requirement outlined in Section 9.9.12.10.

In the case of a mixed-use MUMFROD development where all residential units are located on upper stories above first floor commercial uses, whether in MUMFROD1, MUMFROD2, MUMFROD3, or MUMFROD4, the maximum residential density shall be calculated by dividing the aggregate lot area of all parcels within the MUMFROD development by the total number of residential units. In all other cases, the residential density shall be calculated by dividing only that portion of the lot area which is attributable to residential development by the total number of residential units in the MUMFROD development.

5) Revise Section 9.9.12.10 [Fiscal Analysis] to read as follows:

9.9.10 **Affordability Requirements.** Where any project authorized under this bylaw will result in the development of at least eight (8) ~~new~~ residential dwelling units, ~~the minimum number of dwelling units specified in the table below a minimum of 15% of those residential dwelling units~~ shall be restricted to meet the definition of Affordable Housing/Affordable Dwelling Units in Section 2.0 of this Bylaw ~~and in the Rules and Regulations.~~ Notwithstanding the above, the minimum number of Affordable Dwelling Units shall be reduced from a minimum of 15% to a minimum of 10% unless the higher percentage is supported by an economic feasibility analysis accepted by the Executive Office of Housing & Livable Communities (EOHLC), or successor, in accordance with EOHLC's Compliance Guidelines for Multi-family Zoning Districts Under Section 3A of the Zoning Act, revised through August 17, 2023. All such affordable dwelling units shall be contained within the MUMFROD project unless the Planning Board determines a proposed alternative to be at least equivalent in serving the Town's housing needs after consultation with the Westwood Housing Partnership and the Westwood Housing Authority. ~~The affordable dwelling units authorized under the provisions of this Bylaw shall be Local Initiative Program (LIP) dwelling units in compliance with the requirements for the same as specified by the Department of Community Affairs, Massachusetts Department of Housing and Community Development (DHCD), or successor, or affordable dwelling units developed under additional programs adopted by the Commonwealth of Massachusetts or its agencies. All said dwelling units shall count toward Westwood's requirements under Massachusetts General Law Chapter 40B, Sections 20-23, as amended and all affordable dwelling units shall remain affordable in perpetuity. All affordable units shall be indistinguishable from market rate units within the same development and shall be scattered throughout a project.~~

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

- 6) Revise Section 9.9.12.10 [Fiscal Analysis] to read as follows:  
9.9.12.10 **Fiscal Analysis.** All MUMFROD Special Permit applications requesting a residential density greater than 15 units per acre in MUMFROD1 or MUMFROD4, or greater than 20 units per acre in MUMFROD2, or greater than 35 units per acre in MUMFROD3, shall submit a fiscal analysis demonstrating that the additional proposed residential units will have no significant negative fiscal impact to the Town.
- 7) Revise Section 9.9.15 [Special Permit Decision] to read as follows:  
9.9.15 **Special Permit Decision.** A MUMFROD Special Permit shall be granted upon the determination of the Planning Board that the application meets the objectives cited in the purpose of this Section, that the proposal is in conformance with requirements of this Section, and upon the following positive findings:
- 9.9.15.1 In cases where a MUMFROD Special Permit allows for residential density in excess of 15 units per acre in MUMFROD1 or MUMFROD4, or in excess of 20 units per acre in MUMFROD2, or in excess of 35 units per acre in MUMFROD3, the Planning Board must find that the higher residential density is necessary for the project’s feasibility, and that said density will have no adverse impact on the public health, public welfare, or public safety of any nearby neighborhood, adjacent properties, or the Town as a whole. Additionally, the Board must find that the fiscal impact from the additional residential units will not have a significant negative fiscal impact on the Town, or that that the Applicant has appropriately mitigated any negative fiscal impact so as to render the project sufficiently beneficial to the Town.
- 9.9.15.2 In cases where a MUMFROD Special Permit allows for deviations from dimensional requirements of this Section, the Planning Board must find that the alternate dimensional requirements result in an improved project design, and that the resultant project will have no adverse impact on the public health, public welfare, or public safety of any nearby neighborhood, adjacent properties, or the Town as a whole.
- 8) Amend the Official Zoning Map to remove the current Mixed-Use & Multi-Family Residential Overlay District (MUMFROD) district from the Official Zoning Map, and to add Mixed-Use & Multi-Family Residential Overlay District 1 (MUMFROD1), Mixed-Use & Multi-Family Residential Overlay District 2 (MUMFROD2), Mixed-Use & Multi-Family Residential Overlay District 3 (MUMFROD3), and Mixed-Use & Multi-Family Residential Overlay District 4

(MUMFROD4) to the Official Zoning Map, with specific parcels included in each overlay district as follows:

MUMFROD1: Low Density (15 Units per Acre) MUMFROD Overlay District

Parcel 17-055 (121 Providence Highway);  
Parcel 17-056 (115 Providence Highway);  
Parcel 17-057 (89-91 Providence Highway);  
Parcel 17-059 (75-85 Providence Highway);  
Parcel 17-060 (71 Providence Highway);  
Parcel 17-172 (40 Allied Drive, Dedham);  
Parcel 17-173 (100 Allied Drive, Dedham);  
Parcel 24-074 216-310 Providence Highway);  
Parcel 26-016 (1 University Avenue);  
Parcel 33-006 (90-100 Brigham Way);  
Parcel 33-008 (160 University Avenue);  
Parcel 33-051 (Parcel Whitewood Road);  
Parcel 33-053 (140 University Avenue);  
Parcel 33-058 (80 University Avenue); and  
Parcel 33-059 (Parcel University Avenue).

MUMFROD2: Medium Density (20 Units per Acre) MUMFROD Overlay District

Parcel 23-226 (22 Everett Street); and  
Parcel 23-227 (Everett Street).

MUMFROD3: High Density (35 Units per Acre) MUMFROD Overlay District

Parcel 33-019 (85-91 University Avenue);  
Parcel 33-054 (95 University Avenue); and  
Parcel 33-056 (120 & 130 University Avenue).

MUMFROD4: Low Density (15 Units per Acre) Ground Floor Commercial  
MUMFROD Overlay District

Parcel 14-010 (679-697 High Street);  
Parcel 21-040 (911-929 High Street); and  
Parcel 21-041 (915 High Street).

**(Planning Board)**

**The Finance and Warrant Commission, by a vote of 6 in favor and 5 opposed, recommends that the Town so vote.**

*This warrant article encompasses two crucial components: first, the decision on whether to comply with the state mandate; and second, if compliance is deemed appropriate, ensuring that the selected parcels align with the best interests of our community.*

*The following is the majority perspective of the 6 FinCom members who voted to approve this warrant article:*

*The MBTA Communities Act requires that communities served by the MBTA shall have zoning districts of reasonable size in which multi-family housing is permitted. Compliance is not discretionary; it is a binding legal obligation. Should Westwood fail to adhere to these directives, it would not only face legal repercussions and potential litigation from the state Attorney General's office, as evidenced by precedents such as Milton and others, but it would also forfeit eligibility to seek and secure crucial State and Federal grant funding for essential projects, including but not limited to infrastructure upgrades, road bonds, sidewalk projects, and more.*



*The Planning Board has meticulously assessed the potential impact of this proposal on our town. Each parcel of land has undergone thorough evaluation to ensure that even in the unlikely event of full-scale development, the impact on our resources, including schools, fire, police, and other essential services would be manageable.*

*It is crucial to understand that if we do not comply voluntarily, the state will petition the court to appoint a special master with the authority to rezone properties as necessary to meet the MBTA Communities Act requirements. By complying and proactively selecting parcels for compliance, we can maintain control over the development process and mitigate the risk of undesired changes imposed by external entities.*

*The six members of the Finance & Warrant Commission who voted in favor of this warrant article recognize that compliance is not negotiable. To safeguard our town's interests and retain control over development, the selected parcels for compliance represent the optimal plan. Therefore, we recommend that the town support this article.*

*The following is the minority perspective of the 5 FinCom members who voted against this warrant article:*

*The 5 FinCom members who oppose the Warrant appreciate the hard work of the Planning Board regarding Planning Board Article 1, however the law only requires that at least 25 acres must be within a ½ mile of MBTA stations. The Planning Board's proposal unfairly burdens the residential neighborhood of Islington with nearly 85% of the zoning concentrated in this one area which strikes at the heart of fairness. This proposal additionally can be interpreted to run contrary to the spirit of the law. Furthermore, the Finance and Warrant Commission inquired whether the Planning Board had sought guidance from external counsel to initiate discussions with the State before implementing these significant alterations to our town's zoning regulations, to which they received a negative response. While we understand that compliance with the law is compulsory, we have concerns with how the process unfolded and the ultimate outcome.*

## **ARTICLE 22 - Zoning Bylaw & Zoning Map Amendments Relative to Wireless Communication Facilities**

To see if the Town will vote to approve certain amendments to Zoning Bylaw Section 9.4 [Wireless Communication Overlay District (WCOD)] and Section 9.7 [University Avenue Mixed Use District (UAMUD)], and/or to the Official Zoning Map, in order to permit the potential expansion of wireless communication service coverage throughout Westwood, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough]*

- 1) Revise Section 9.7.4.1.7 [Uses Allowed Anywhere on the Master Development Plan] to read as follows:

### 9.7.4.1.7 Uses Allowed Anywhere on the Master Development Plan

- a. Commercial Parking Garage
- b. Child Care Facility
- c. Cultural Facility
- d. Educational Use, Exempt
- e. Essential Services
- f. Shuttle Service
- g. Rooftop Wireless Communication Facility approved pursuant to Section 9.7.11.19

2) Add new Section 9.7.4.2.4 to read as follows:

9.7.4.2.4 **Monopole Wireless Communication Facility.** See Section 9.7.11.19.

3) Add new Section 9.7.11.19 to read as follows:

9.7.11.19 **Wireless Communication Facility.** A UAMUD project may include a wireless communication facility if approved by the Planning Board as follows:

9.7.11.19.1 **Rooftop Wireless Communication Facility.** A Rooftop Wireless Communication Facility may be permitted by Project Development Review (PDR) Approval pursuant to Section 9.7.12.2.2, with the following restrictions, except as expressly waived by a majority of the Board:

9.7.11.19.1.1 No component of a Rooftop Wireless Communication Facility shall be taller than ten feet (10') nor shall any component extend more than ten feet (10') above the existing surface of the roof on which the facility is proposed for installation.

9.7.11.19.1.2 All components of a Rooftop Wireless Communication Facility shall be set back a minimum of ten feet (10') from the interior face of the parapet surrounding the roof on which the facility is proposed for installation.

9.7.11.19.1.3 If any portion of a proposed Rooftop Wireless Communication Facility is visible from any point on an adjacent property, all antennas, cables and associated equipment shall be fully contained within a stealth enclosure of a size, shape and color designed to blend into the surrounding environment in a manner acceptable to the Board.

9.7.11.19.1.3 The subsequent replacement of antennas and/or equipment associated with an approved Rooftop Wireless Communication Facility, where said antennas and/or equipment are fully within an existing stealth enclosure and do not alter the size or

appearance of said stealth structure, may be permitted by Administrative Project Development Review (PDR) Approval by the Town Planner.

9.7.11.19.1.4 Any generator associated with a Rooftop Wireless Communication Facility shall be shall be powered without the use of petroleum, and shall be enclosed by sound attenuation panels sufficient to reduce the sound associated with operation of said generator to a level acceptable to the Planning Board.

9.7.11.19.2 **Monopole Wireless Communication Facility.** Two (2) Monopole Wireless Communication Facilities may be permitted by Special Permit pursuant to Section 10.3, with the following restrictions:

9.7.11.19.2.1 All Monopole Wireless Communications Facilities within the UAMUD shall employ flagpole-style monopoles with a maximum stealth canister diameter of no larger than thirty-six inches (36”) and a maximum height of one hundred and twenty feet (120’) above the existing grade on which the facility is proposed for installation.

9.7.11.19.2.2 All equipment, including cabinetry, cabling, generators, and ice bridges associated with a Monopole Wireless Communication Facility shall be fully contained within a screened enclosure which shall not exceed ten feet (10’) in height above the existing grade on which the facility is proposed for installation. No portion of said equipment shall be visible above said screened enclosure.

9.7.11.19.2.3 All Monopole Wireless Communications Facilities within the UAMUD shall be landscaped in a manner consistent with the quality and quantity of landscape materials throughout the University Station

development in a manner acceptable to the Board.

9.7.11.19.2.4      The shape, size and color of each component of a Monopole Wireless Communication Facility shall be designed to blend into the surrounding environment in a manner acceptable to the Board.

9.7.11.19.2.4      The subsequent replacement of antennas and/or equipment associated with an approved Monopole Wireless Communication Facility, where said antennas and/or equipment are fully within an existing stealth enclosure and do not alter the size or appearance of said stealth structure, may be permitted by Administrative Project Development Review (PDR) Approval by the Town Planner.

9.7.11.19.2.5      No more than two (2) Monopole Wireless Communication Facilities shall be approved for construction within the UAMUD.

9.7.11.19.2.6      Any generator associated with a Monopole Wireless Communication Facility shall be powered without the use of petroleum, and shall be enclosed by sound attenuation panels sufficient to reduce the sound associated with operation of said generator to a level acceptable to the Planning Board.

- 4) Amend the Official Zoning Map to add the following specific parcels to the Wireless Communications Overlay District (WCOD):

Parcel 27-022 (Pheasant Hill Conservation Area); and  
Parcel 27-221 (June Street Playground).

**(Planning Board)**

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

*The proposed general bylaw amendments are in the best interest of the Town in an effort to increase wireless communication service coverage throughout the community for both residents as well as for first responders for emergency communication improvement. Proposed changes for rooftop and*

*monopole wireless structures aim to regulate their visual impact and potential effects on nearby residents or businesses. Rooftop antennas would be limited to a height of no more than 10 feet above the existing roof surface, with the requirement of stealth enclosures if they are visible from adjacent properties. Monopole installations would necessitate special permits and must adopt a flagpole-style design with a maximum diameter of 36 inches. These proposed amendments seek to balance the need for wireless infrastructure development with community concerns and visual aesthetics.*

## **ARTICLE 23 - General Bylaw Amendment Relative to Solid Waste**

To see if the Town will vote to approve certain amendments to General Bylaw Chapter 342 [Solid Waste] to regulate the use, location and maintenance of temporary construction dumpsters at non-residential and multi-family residential properties, as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough]*

1) Amend Chapter 342 [Solid Waste] 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, including temporary construction dumpsters, 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. Notwithstanding the above, a temporary dumpster associated with a non-residential or multi-family residential property shall not require integral cover, enclosure or screening, but shall be covered by a securely fastened impermeable tarp or other means sufficient to prevent the discharge of contaminated run-off or leachate into the soil, groundwater, or surface water.

##### **§ 342-4. Dumpster maintenance.**

All waste and/or recycling containers, including temporary construction dumpsters associated with a non-residential or multi-family residential property, 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 a.m. and 6:00 a.m. at a multi-family residential property. Said containers shall not be emptied between the hours of 12:00 a.m. and 6:00 a.m.

**§ 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 and voting, recommends that the Town so vote.**

*The proposed amendments to General Bylaw Chapter 342 regarding Solid Waste seek to include temporary construction dumpsters in sections 342-2, 342-3, and 342-4 of the bylaw, without including any residential or multi-family construction dumpster. This adjustment is intended to ensure better management of waste from construction activities, promoting cleanliness and safety within the town.*

**ARTICLE 24 – General Bylaw Amendment Chapter 184 [Animals] Clarify Terms and Modify Fines**

To see if the Town will vote to approve certain amendments to the Westwood General Bylaw Chapter 184 [Animals] to clarify various terms used throughout Chapter 184, and to modify fines prescribed in Chapter 184 for compliance with applicable state law, so that the amended Chapter 184 reads as follows, or take any other action in relation thereto:

*[New language shown in underlined red font, language to be removed shown with strikethrough.]*

## Chapter 184 Animals

### Article I Animal Control

- § 184-1 **Definitions.**
- § 184-2 **Complaints.**
- § 184-3 **Penalties.**
- § 184-4 **Violations.**
- § 184-5 **Control of dogs in oestrus cycle.**
- § 184-6 **Control of dogs.**
- § 184-7 **Enforcing officer.**
- § 184-8 **Validity.**
- § 184-9 **Enforcement.**
- § 184-10 **Licensing; dogs worrying, maiming or killing livestock.**

### Article I Animal Control

#### § 184-1 **Definitions.**

The following terms shall have the meanings herein given:

#### **AT LARGE**

Means unaccompanied by a responsible person.

#### **ANIMAL CONTROL OFFICER**

Means that person appointed by the ~~Selectmen~~Town Administrator or otherwise serving in the capacity of Animal Control Officer (shall mean in their absence or unavailability the Chief of Police/designee) for the Town of Westwood.

#### **OESTRUS CYCLE**

Means the technical term for the common expression "in heat."

#### **OUT OF CONTROL**

Means accompanied by a person not exerting the proper supervision.

#### **RESTRAINED**

Means being kept leashed when outside the bounds, or fenced within the bounds of the property of the owner or keeper.

#### § 184-2 **Complaints.**

If any person shall make a complaint in writing (Note: A supply of forms which may be used for this purpose shall be available from the Town Clerk, Animal Control Officer, or police station.) and under oath to the Animal Control Officer of Westwood that any dog has committed a violation of any of the provisions listed in § **184-4**, the Animal Control Officer shall investigate such complaint and after finding such violation shall cause such dog to be impounded or restrained and cause the owner or keeper of such dog to receive a written warning or pay a penalty as set forth in § **184-3**. The Animal Control Officer shall keep a written record of each such investigation and shall provide a copy thereof to the owner or keeper of the dog and the complainant.

#### § 184-3 **Penalties.**

The penalty imposed upon an owner or keeper of a dog which has committed a violation of any of the provisions listed in § ~~184-4~~ ~~except for those offenses set forth in §184-4A(5) and (6)~~ shall be \$2550 for the first offense, \$50100 for the second offense ~~and \$75300 for the third offense, and \$500 for the fourth offense~~ and for each subsequent offense. ~~The penalty for violations of any of the provisions listed in § 184-4A(5) and (6) shall be a mandatory penalty of \$50 for the first offense and \$100 for each subsequent offense.~~

§ 184-4 **Violations.**

**A.** The Animal Control Officer shall cause penalties to be invoked for any of the following reasons:

- (1) If found without a license, collar, or tag as required by MGL c. 140.
- (2) If found at large when in ~~her~~the oestrus cycle, or if creating a nuisance.
- (3) No dog shall be permitted to be unrestrained while in or near any school yard, public park, public playground, public cemetery, or public or school recreational field or facility. Further, no person shall permit a dog under that person's control to defecate on any school yard, public park, public playground, public cemetery, or public or school recreational field or facility or any public property abutting thereto. Further, no dog shall be permitted to be at large or out of control of a responsible person in any other public area not designated within this subsection.
- (4) If found at large or not in control of dog's owner.
- (5) For having bitten, injured, or physically harmed any person or domestic animal; or having caused any person to be fearful for their safety by chasing, worrying, snapping, or otherwise frightening said person.
- ~~(6) For having bitten or injured any domestic animal.~~
- (6) For chasing any vehicle or bicycle on a public way or way open to public traffic.
- (87) If the dog is found to bark, howl, or in any other manner to basically disturb the quiet of any person.
- (98) For having disturbed, spilled, or otherwise upset rubbish or trash.
- (109) For having littered, defecated, or caused damage to the property of any person (except for the property of the owner/keeper of the dog).
- (110) If found at large or out of control after having been ordered restrained by the Animal Control Officer.

**B.** An impounded dog or domestic animal shall be released to its owner or keeper upon payment of the penalty as described in § 184-3 and upon payment of the pound fees as provided for in MGL c. 140. The following conditions, if applicable, shall also apply:

- (1) In the case of a dog impounded under Subsection A(1) above, upon the obtaining of a license as required by law.
- (2) Except as hereinafter provided in § 184-5, in the case of a dog impounded under Subsection A(2) above, upon the agreement of the owner or keeper to undertake such restrictions or controls of the animal to prevent violations of Subsection A(2) as the Animal Control Officer shall reasonably require.



- C. Dogs impounded and unclaimed by the owner or keeper within seven days may be put up for adoption or euthanized in accordance with the MGL c. 140, § 151A.
- D. For purposes of Subsection C above, no dog shall be obtained for the purpose of scientific experimentation, investigation, or instruction as discussed in MGL c. 140, § 151.

**§ 184-5 Control of dogs in oestrus cycle.**

If the Animal Control Officer determines that a dog in ~~her~~the oestrus cycle is attracting other dogs to the area, which conditions cause disturbances on or damage to neighboring property or public areas, ~~he~~the Animal Control Officer may impound the dog for the duration of the oestrus cycle, releasing it thereafter to the owner or keeper upon payment of penalties, if applicable, and upon payment of pound fees; as an alternative, the Animal Control Officer may require that the owner, or keeper, place and keep such a dog, while in such cycle, in a kennel or remove it from the area so that the nuisance is abated.

**§ 184-6 Control of dogs.**

- A. Restraint of dogs. In addition to and not in limitation of any other remedies or penalties, the Animal Control Officer shall order the owner or keeper of a dog to restrain a dog for violation of any of the provisions listed in § 184-4A. After a period of no less than 21 days, the Animal Control Officer may, at ~~his~~their discretion, remove an order of restraint if the owner or keeper of the dog satisfies ~~him~~them that the dog is unlikely to repeat the offense.
- B. Permanent restraining or muzzling of dogs. If any person shall make a complaint in writing (Note: A supply of forms which may be used for this purpose shall be available from the Town Clerk, Animal Control Officer, or police station.) to the Animal Control Officer of Westwood that any dog is a nuisance by reason of vicious disposition, or by repeated violations of any of the provisions listed in § 184-4A which are contrary to the safety and welfare of the community. The Animal Control Officer shall investigate such complaint, which may include an examination on oath of the complainant, the owner or keeper and witnesses, and upon finding that such dog is a nuisance as hereinbefore set forth shall order such dog to be permanently restrained and/or muzzled.

**§ 184-7 Enforcing officer.**

This bylaw shall be enforced the Animal Control Officer of Westwood and/or others who may be appointed from time to time by the ~~Board of Selectmen~~ Board of Westwood for such purpose.

**§ 184-8 Validity.**

- A. The invalidity of any section or provision of this bylaw shall not invalidate any other section or provision thereof.
- B. This bylaw is not intended to derogate or limit any powers, rights, or obligations set forth in MGL c. 140 but is in addition thereto.

**§ 184-9 Enforcement.**

In addition to the foregoing and not in limitation thereof, the Animal Control Officer shall impound any dog found at large.

**§ 184-10 Licensing; dogs worrying, maiming or killing livestock.**

- A. No person shall own or keep a dog in the Town of Westwood which is not duly licensed as required by the provisions of MGL c. 140, § 137. The registering, numbering, describing and licensing of dogs shall be conducted in the office of the Town Clerk of said Town. Any person who no longer owns a dog shall notify the Town Clerk immediately.

- B. When license fees for dogs are due in January of each year and the dog is a spayed female or neutered male, the spaying or neutering certificate must be presented at the time of license application. All rabies shot certificates must be shown before a new license can be issued.
- C. Notwithstanding the provisions of MGL c. 140, § 139 or any other provision of law to the contrary, the annual fees charged for the issuance of licenses for dogs shall be established by the Town Clerk in accordance with the provisions of MGL c. 40, § 22F. No license fee or part thereof shall be refunded because of the subsequent death, loss, spaying or removal from the Town or other disposal of said dog.
  - (1) Effective January 1, 2011, the term of any license issued by the Town Clerk shall be for the period of January 1 to December 31. The Town may impose a late fee in accordance with the provisions of MGL c. 40, § 22F, to be paid by the owners who license said dog or dogs after April 1 of any given year.
  - (2) Effective January 1, 2018 any person 70 years of age or older, upon proof of age, shall be exempt from the annual fee for one dog, per household, per year. The owner of a kennel license, age 70 years of age or older, shall be excluded from this exemption. Dogs must still be licensed on or before March 31 of any given year per Town Bylaws § 184-10C(1).
- D. Notwithstanding the provisions of MGL c. 140, § 147 or any other provision of law to the contrary, all money received from the issuance of dog licenses by the Town of Westwood, or recovered as fines or penalties by said Town under the provisions of MGL c. 140 or by vote of the Town under Article 38 of the warrant for the 1981 Annual Town Meeting relating to dogs, shall be paid into the treasury of said Town and shall not thereafter be paid over by the Town Treasurer to Norfolk County.
- E. Notwithstanding the provisions of MGL c. 140, § 160 or any other provision of law to the contrary, whoever suffers loss by the worrying, maiming or killing of ~~his~~their livestock or fowls by dogs, outside the premises of the owners or keepers of such dogs, shall, after investigation as provided in MGL c. 140, § 161, be paid from the treasury of said Town.

(Select Board)

**The Finance and Warrant Commission, by a vote of 7 in favor and 5 opposed, recommends that the Town so vote.**

*After the Westwood Conservation Commission (WCC) recently issued regulations regarding dog walking on land under the care and control of the WCC, the issue of having control over pet dogs while on public lands reached the Select Board. Initially, the Select Board had proposed to change the definition of “Animal Control Officer” to better reflect the current status of the designee of the Westwood Police Chief and to require in Section 184-4.A.(3) that all dogs be “leashed and under control while on public property.” The Select Board, however, withdrew the change to Section 184-4.A.(3) and in its place is now proposing only to change terms to make the chapter gender neutral and to amend the schedule of fines under Section 184-3. Some members of the FinCom expressed disappointment with the Select Board’s decision not to address this issue, and instead apparently leave the issue to the WCC. At a recent Conservation Commission meeting, the WCC heard from many residents expressing the desire to have the Select Board address this issue directly. Those FinCom members voting to oppose this article have no objection to the proposed changes but believe that the Select Board has missed an opportunity to reinforce the Town’s leash law, which has been in place since the 1960’s, but now needs clarification amid widespread non-compliance on some Town own lands. Accordingly, the FinCom recommends approval of this article but urges the Select Board to revisit this issue at its earliest opportunity.*

# **2024 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>	7/1/24 - 6/30/25	Annual	\$ 43,708	\$ 44,801	\$ 45,921	\$ 47,068	\$ 48,243	\$ 49,452	\$ 50,687	\$ 51,954	\$ 53,252	\$ 54,584
6	COA Van Driver/Custodian Municipal Facilities Custodian Town Service Representative	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
		7/1/24 - 6/30/25	Annual	\$ 47,641	\$ 48,832	\$ 50,052	\$ 51,304	\$ 52,587	\$ 53,902	\$ 55,250	\$ 56,630	\$ 58,047	\$ 59,496
7	Administrative Analyst Aquatics Specialist Custodial Supervisor Finance & Warrant Comm. Admin.	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
		7/1/24 - 6/30/25	Annual	\$ 51,929	\$ 53,228	\$ 54,559	\$ 55,920	\$ 57,320	\$ 58,752	\$ 60,219	\$ 61,726	\$ 63,271	\$ 64,852
8	Aquatics Assistant Manager Facilities Maintenance Technician Human Resources Administrator	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
		7/1/24 - 6/30/25	Annual	\$ 56,601	\$ 58,016	\$ 59,467	\$ 60,953	\$ 62,477	\$ 64,040	\$ 65,641	\$ 67,281	\$ 68,964	\$ 70,688
9	COA Outreach Counselor Planning Admin.-Housing & Land Use Public Safety Telecommunicator Sanitarian/Food Inspector Westwood Housing Coord (WHA/WAHA)	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
		7/1/24 - 6/30/25	Annual	\$ 61,697	\$ 63,237	\$ 64,821	\$ 66,439	\$ 68,102	\$ 69,806	\$ 71,548	\$ 73,337	\$ 75,170	\$ 77,050
10	Assistant Building Inspector Assistant Director, Council on Aging Conservation Agent Electrical Inspector Gas/Plumbing Inspector Human Resources Generalist Public Safety Communications Supvr. Recreation Program Manager Therapeutic Recreation Specialist Youth Services Counselor Zoning and Licensing Agent	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
		7/1/24 - 6/30/25	Annual	\$ 67,248	\$ 68,930	\$ 70,652	\$ 72,419	\$ 74,229	\$ 76,085	\$ 77,989	\$ 79,938	\$ 81,936	\$ 83,984
11	Aquatics Manager Computer Systems Analyst Financial Analyst Geographic Information Specialist Public Health Nurse	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
		7/1/24 - 6/30/25	Annual	\$ 73,302	\$ 75,134	\$ 77,013	\$ 78,937	\$ 80,910	\$ 82,934	\$ 85,007	\$ 87,131	\$ 89,310	\$ 91,542

**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 Information Tech.												
	Assistant Director of Recreation												
	Asst. Library Dir./Head of Tech & Innov.												
	Budget Director	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
	Clinical Coordinator	7/1/24 - 6/30/25	Annual	\$ 79,897	\$ 81,895	\$ 83,941	\$ 86,040	\$ 88,193	\$ 90,399	\$ 92,658	\$ 94,975	\$ 97,348	\$ 99,780
	Economic Development Officer												
Local Inspector													
Procurement Officer													
Public Safety Communications Manager													
13	Council on Aging Director												
	Director of Youth and Family Services												
	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	7/1/24 - 6/30/25	Annual	\$ 87,090	\$ 89,265	\$ 91,498	\$ 93,785	\$ 96,129	\$ 98,533	\$ 100,996	\$ 103,521	\$ 106,109	\$ 108,763
	Public Safety Communications Director												
	Sewer Superintendent												
Town Planner													
14	Asst. Dir. Public Works/Operations Mgr.												
	Assistant Fire Chief of Operations												
	Assistant Town Treasurer												
	Building Commissioner	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
	Director of Facilities	7/1/24 - 6/30/25	Annual	\$ 97,540	\$ 99,977	\$ 102,475	\$ 105,038	\$ 107,665	\$ 110,358	\$ 113,116	\$ 115,944	\$ 118,844	\$ 121,814
	Library Director												
	Project Manager												
	Town Accountant												
Town Engineer													
15	Director, Comm. & Econ. Development	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 Human Services	7/1/24 - 6/30/25	Annual	\$ 109,246	\$ 111,977	\$ 114,775	\$ 117,643	\$ 120,585	\$ 123,600	\$ 126,691	\$ 129,857	\$ 133,104	\$ 136,430
	Director of Information Technology												
16	Director of Public Works	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
	Asst. Town Administrator/Finance Dir.	7/1/24 - 6/30/25	Annual	\$ 122,353	\$ 125,412	\$ 128,546	\$ 131,763	\$ 135,056	\$ 138,433	\$ 141,894	\$ 145,440	\$ 149,076	\$ 152,804
	Asst. Town Administrator/HR Director												

*NOTE: Annual salary levels are based on full-time employment. FY24 salaries are provided for comparative purposes; referenced positions are for FY25 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>	7/1/23 - 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
		7/1/24 - 6/30/25	Annual	\$41,106.52	\$42,134.15	\$43,187.53	\$44,267.21	\$45,373.89	\$46,508.24	\$47,670.96	\$48,862.74	\$50,084.29	\$51,336.41
			Hourly	\$22.59	\$23.15	\$23.73	\$24.32	\$24.93	\$25.55	\$26.19	\$26.85	\$27.52	\$28.21
L-5	Library Assistant	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
		7/1/24 - 6/30/25	Annual	\$43,312.23	\$44,395.05	\$45,504.93	\$46,642.53	\$47,808.59	\$49,003.80	\$50,228.92	\$51,484.62	\$52,771.75	\$54,091.04
			Hourly	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60	\$28.29	\$29.00	\$29.72
L-6	<i>no positions assigned</i>	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
		7/1/24 - 6/30/25	Annual	\$46,777.21	\$47,946.64	\$49,145.32	\$50,373.95	\$51,633.30	\$52,924.13	\$54,247.23	\$55,603.40	\$56,993.49	\$58,418.33
			Hourly	\$25.70	\$26.34	\$27.00	\$27.68	\$28.37	\$29.08	\$29.81	\$30.55	\$31.32	\$32.10
L-7	Senior Library Assistant	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
		7/1/24 - 6/30/25	Annual	\$50,519.37	\$51,782.39	\$53,076.92	\$54,403.83	\$55,763.95	\$57,158.04	\$58,587.02	\$60,051.66	\$61,552.95	\$63,091.79
			Hourly	\$27.76	\$28.45	\$29.16	\$29.89	\$30.64	\$31.41	\$32.19	\$33.00	\$33.82	\$34.67
L-8	Children's Librarian Library Bus. Administrator Programming/Outreach Lib. Reference Librarian Teens' Librarian	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
		7/1/24 - 6/30/25	Annual	\$55,924.94	\$57,323.05	\$58,756.16	\$60,225.07	\$61,730.69	\$63,273.96	\$64,855.82	\$66,477.23	\$68,139.14	\$69,842.63
			Hourly	\$30.73	\$31.50	\$32.28	\$33.09	\$33.92	\$34.77	\$35.64	\$36.53	\$37.44	\$38.38
L-9	<i>no positions assigned</i>	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
		7/1/24 - 6/30/25	Annual	\$58,925.82	\$60,398.98	\$61,908.92	\$63,456.64	\$65,043.07	\$66,669.15	\$68,335.89	\$70,044.29	\$71,795.40	\$73,590.27
			Hourly	\$32.38	\$33.19	\$34.02	\$34.87	\$35.74	\$36.63	\$37.55	\$38.49	\$39.45	\$40.43
L-10	Head of Adult Services Head of Branch Services Head, Materials & Circ Svc Ser Head of Youth Services	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
		7/1/24 - 6/30/25	Annual	\$63,639.87	\$65,230.85	\$66,861.63	\$68,533.18	\$70,246.51	\$72,002.65	\$73,802.75	\$75,647.81	\$77,539.00	\$79,477.48
			Hourly	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.56	\$40.55	\$41.56	\$42.60	\$43.67

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

**LIBRARY SUBSTITUTES & TEMPORARY STAFF**

POSITION	Fiscal Year		Range
Substitute Librarian	7/1/23 - 6/30/24	Hourly	\$23.87 - \$27.63
	7/1/24 - 6/30/25	Hourly	\$24.47 - \$28.32
Substitute Library Assistant	7/1/23 - 6/30/24	Hourly	\$18.63 - \$20.17
	7/1/24 - 6/30/25	Hourly	\$19.10 - \$20.67
Temporary Support Staff	7/1/23 - 6/30/24	Hourly	\$15.00 - \$17.28
	7/1/24 - 6/30/25	Hourly	\$15.38 - \$17.71

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	7/1/24 - 6/30/25	Annual	\$71,774.79	\$73,210.28	\$74,674.49	\$76,167.98	\$77,691.34	\$79,245.17	\$80,830.07	\$82,446.67	\$84,095.60
	Head Mechanic		Hourly	\$34.51	\$35.20	\$35.90	\$36.62	\$37.35	\$38.10	\$38.86	\$39.64	\$40.43
	Sewer Operations Suprvsr											
D-7	Cemetery Foreman											
	Foreman	7/1/24 - 6/30/25	Annual	\$67,114.38	\$68,456.66	\$69,825.80	\$71,222.31	\$72,646.76	\$74,099.70	\$75,581.69	\$77,093.32	\$78,635.19
			Hourly	\$32.27	\$32.91	\$33.57	\$34.24	\$34.93	\$35.62	\$36.34	\$37.06	\$37.81
D-6	Heavy Equipment Operator											
	Sewer Pump Operator	7/1/24 - 6/30/25	Annual	\$66,596.55	\$67,928.48	\$69,287.05	\$70,672.79	\$72,086.25	\$73,527.97	\$74,998.53	\$76,498.50	\$78,028.47
	Mechanic		Hourly	\$32.02	\$32.66	\$33.31	\$33.98	\$34.66	\$35.35	\$36.06	\$36.78	\$37.51
D-5	<i>no positions assigned</i>											
		7/1/24 - 6/30/25	Annual	\$59,009.32	\$60,189.50	\$61,393.29	\$62,621.16	\$63,873.58	\$65,151.05	\$66,454.07	\$67,783.16	\$69,138.82
			Hourly	\$28.37	\$28.94	\$29.52	\$30.11	\$30.71	\$31.32	\$31.95	\$32.59	\$33.24
D-4	<i>no positions assigned</i>											
		7/1/24 - 6/30/25	Annual	\$58,401.44	\$59,569.47	\$60,760.86	\$61,976.08	\$63,215.60	\$64,479.91	\$65,769.51	\$67,084.90	\$68,426.60
			Hourly	\$28.08	\$28.64	\$29.21	\$29.80	\$30.39	\$31.00	\$31.62	\$32.25	\$32.90
D-3	Operator-Laborer											
		7/1/24 - 6/30/25	Annual	\$51,470.02	\$52,498.99	\$53,549.18	\$54,616.06	\$55,707.83	\$56,821.53	\$57,957.78	\$59,116.57	\$60,298.91
			Hourly	\$24.75	\$25.24	\$25.74	\$26.26	\$26.78	\$27.32	\$27.86	\$28.42	\$28.99
D-2	<i>no positions assigned</i>											
		7/1/24 - 6/30/25	Annual	\$46,908.58	\$47,842.08	\$48,796.80	\$49,762.17	\$50,757.09	\$51,772.08	\$52,807.82	\$53,863.64	\$54,940.91
			Hourly	\$22.55	\$23.00	\$23.46	\$23.92	\$24.40	\$24.89	\$25.39	\$25.90	\$26.41

**FIRE DEPARTMENT**

Grade	Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step	Service Step		
F-2	<i>CAPTAIN NON-EMT</i>	7/1/24 - 6/30/25	Annual Hourly	\$87,157.16 \$39.80	\$88,900.31 \$40.60					10 yrs+	\$91,345.07 \$41.71	15 yrs+	\$93,857.05 \$42.86
	<i>CAPTAIN EMT-B</i>	7/1/24 - 6/30/25	Annual Hourly	\$96,308.67 \$43.98	\$98,234.84 \$44.86					10 yrs+	\$100,936.30 \$46.09	15 yrs+	\$103,712.04 \$47.36
	<i>CAPTAIN EMT-P</i>	7/1/24 - 6/30/25	Annual Hourly	\$104,588.60 \$47.76	\$106,680.37 \$48.72					10 yrs+	\$109,614.08 \$50.05	15 yrs+	\$112,628.46 \$51.43
F-3	<i>LIEUTENANT NON-EMT</i>	7/1/24 - 6/30/25	Annual Hourly	\$77,624.34 \$35.45	\$79,176.83 \$36.16					10 yrs+	\$81,354.19 \$37.15	15 yrs+	\$83,591.44 \$38.17
	<i>LIEUTENANT EMT-B</i>	7/1/24 - 6/30/25	Annual Hourly	\$85,774.90 \$39.17	\$87,490.40 \$39.95					10 yrs+	\$89,896.38 \$41.05	15 yrs+	\$92,368.54 \$42.18
	<i>LIEUTENANT EMT-P</i>	7/1/24 - 6/30/25	Annual Hourly	\$93,149.21 \$42.54	\$95,012.19 \$43.39					10 yrs+	\$97,625.03 \$44.58	15 yrs+	\$100,309.72 \$45.81
	<i>EMS COORD.</i>	7/1/24 - 6/30/25	Annual Hourly*	\$93,149.21 \$44.66	\$95,012.19 \$45.56					10 yrs+	\$97,625.03 \$46.81	15 yrs+	\$100,309.72 \$48.10
FIREFIGHTER	<i>NON-EMT (FF5)</i>	7/1/24 - 6/30/25	Annual Hourly	\$54,514.99 \$24.89	\$57,596.24 \$26.30	\$60,672.94 \$27.71	\$64,810.49 \$29.60	\$66,430.76 \$30.34	\$68,091.53 \$31.09	10 yrs+	\$69,964.05 \$31.95	15 yrs+	\$71,888.06 \$32.83
	<i>EMT-B (FF6)</i>	7/1/24 - 6/30/25	Annual Hourly	\$60,239.06 \$27.51	\$63,643.85 \$29.06	\$67,043.60 \$30.62	\$71,615.60 \$32.70	\$73,405.99 \$33.52	\$75,241.15 \$34.36	10 yrs+	\$77,310.27 \$35.30	15 yrs+	\$79,436.30 \$36.27
	<i>EMT-P (FF7)</i>	7/1/24 - 6/30/25	Annual Hourly	\$65,417.99 \$29.87	\$69,115.49 \$31.56	\$72,807.53 \$33.25	\$77,772.59 \$35.51	\$79,716.91 \$36.40	\$81,709.84 \$37.31	10 yrs+	\$83,956.86 \$38.34	15 yrs+	\$86,265.67 \$39.39

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



<b>POLICE SUPERIORS</b>								
	<b>Title</b>	<b>Fiscal Year</b>		<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>
	<b>LIEUTENANT</b>	<b>7/1/23 - 6/30/24</b>	<b>Annual</b>	\$106,103.00	\$109,286.00	\$112,565.00	\$115,942.00	\$119,420.00
			<b>Biweekly</b>	\$4,080.88	\$4,203.31	\$4,329.42	\$4,459.31	\$4,593.08
		<b>7/1/24 - 6/30/25</b>	<b>Annual</b>	\$108,225.00	\$111,472.00	\$114,816.00	\$118,260.00	\$121,808.00
			<b>Biweekly</b>	\$4,162.50	\$4,287.38	\$4,416.00	\$4,548.46	\$4,684.92

**POLICE DEPARTMENT**

Grade	Title	Fiscal Year		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Service Step 1 (10 yrs+)	Service Step 2 (15 yrs+)	Service Step 3 (30 yrs)	
<b>P-3</b>																
	<b>SERGEANT</b>	7/1/23 - 6/30/24	Annual	\$79,934.91	\$81,533.64	\$83,164.29							\$87,137.71	\$90,187.56	\$91,991.30	
			Biweekly	\$3,066.16	\$3,127.49	\$3,190.04								\$3,342.45	\$3,459.44	\$3,528.63
		7/1/24 - 6/30/25	Annual	\$80,934.10	\$82,552.81	\$84,203.84								\$89,316.16	\$92,442.24	\$94,291.08
			Biweekly	\$3,104.49	\$3,166.58	\$3,229.91								\$3,426.01	\$3,545.92	\$3,616.84
<b>P-4</b>																
	<b>OFFICER</b>	7/1/23 - 6/30/24	Annual	\$55,148.97	\$58,095.01	\$62,056.73	\$63,297.87	\$64,563.78	\$65,855.11	\$67,172.21	\$68,515.65	\$69,885.96	\$73,224.95	\$75,787.85	\$77,303.60	
			Biweekly	\$2,115.42	\$2,228.42	\$2,380.39	\$2,428.00	\$2,476.55	\$2,526.09	\$2,576.61	\$2,628.14	\$2,680.70	\$2,808.78	\$2,907.09	\$2,965.23	
		7/1/24 - 6/30/25	Annual	\$55,838.33	\$58,821.19	\$62,832.44	\$64,089.09	\$65,370.83	\$66,678.30	\$68,011.86	\$69,372.11	\$70,759.53	\$75,055.58	\$77,682.55	\$79,236.19	
			Biweekly	\$2,141.86	\$2,256.28	\$2,410.14	\$2,458.35	\$2,507.51	\$2,557.66	\$2,608.82	\$2,660.99	\$2,714.21	\$2,879.00	\$2,979.77	\$3,039.36	

SEIU CLERICAL EMPLOYEES											
Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
2	<i>no positions assigned</i>	7/1/24 - 6/30/25	Hourly	\$20.32	\$20.71	\$21.13	\$21.55	\$21.99	\$22.43	\$22.76	\$23.10
3	<i>no positions assigned</i>	7/1/24 - 6/30/25	Hourly	\$21.93	\$22.37	\$22.81	\$23.27	\$23.75	\$24.22	\$24.59	\$24.96
4	Principal Clerk	7/1/24 - 6/30/25	Hourly	\$24.39	\$24.88	\$25.38	\$25.90	\$26.41	\$26.94	\$27.35	\$27.76
5	Accounting Specialist Office Assistant	7/1/24 - 6/30/25	Hourly	\$26.61	\$27.13	\$27.67	\$28.23	\$28.79	\$29.37	\$29.81	\$30.26
6	Accounting Coordinator Administrative Assistant Conservation Coordinator Recreation Assistant	7/1/24 - 6/30/25	Hourly	\$29.00	\$29.59	\$30.17	\$30.78	\$31.38	\$32.00	\$32.48	\$32.97
7	Admin. Asst., Building Dept. Benefits Administrator Staff Accountant Y&FS Administrative Asst.	7/1/24 - 6/30/25	Hourly	\$31.60	\$32.23	\$32.87	\$33.53	\$34.19	\$34.87	\$35.39	\$35.92
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Office Manager Purchasing Administrator	7/1/24 - 6/30/25	Hourly	\$34.44	\$35.14	\$35.83	\$36.55	\$37.28	\$38.02	\$38.60	\$39.17
9	Building Division Specialist	7/1/24 - 6/30/25	Hourly	\$36.83	\$37.56	\$38.31	\$39.08	\$39.86	\$40.66	\$41.27	\$41.89
10	Payroll Coordinator	7/1/24 - 6/30/25	Hourly	\$40.14	\$40.94	\$41.76	\$42.60	\$43.45	\$44.32	\$44.98	\$45.66

<b>PART-TIME, SEASONAL AND OTHER POSITIONS</b>		
<b>OFFICE OF THE TOWN CLERK</b>	<b>FY2024 SALARY</b>	<b>FY2025 SALARY</b>
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$17.75 per hour	\$17.75 per hour
Election Clerk	\$15.75 per hour	\$15.75 per hour
Election Inspector	\$15.00per hour	\$15.00 per hour
<b>INSPECTORS</b>	<b>FY2024 SALARY</b>	<b>FY2025 SALARY</b>
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	\$26.60 - \$33.88 per hour	\$27.27 - \$34.73 per hour
<b>PUBLIC SAFETY POSITIONS</b>	<b>FY2024 SALARY</b>	<b>FY2025 SALARY</b>
Fire Alarm Maintenance Specialist	\$35.55 per hour	\$36.44 per hour
Fire Apparatus Maintenance Specialist	\$32.33 - \$46.13 per hour	\$33.14 - \$47.28 per hour
Police Academy Trainee	\$24.78 per hour	\$25.40 per hour
Traffic Supervisors*:		
Level 1	\$22.07 per hour	\$22.07 per hour
Level 2	\$23.64 per hour	\$23.64 per hour
Level 3	\$25.32 per hour	\$25.32 per hour
<b>PUBLIC WORKS POSITIONS</b>	<b>FY2024 SALARY</b>	<b>FY2025 SALARY</b>
Engineering Intern	\$18.00 - \$19.00 per hour	\$18.00 - \$19.00 per hour
Seasonal Laborer:		
Level 1	\$16.50 per hour	\$16.91 per hour
Level 2	\$17.00 per hour	\$17.43 per hour
Level 3	\$17.50 per hour	\$17.94 per hour
Level 4	\$18.00 per hour	\$18.45 per hour
Level 5	\$18.50 per hour	\$18.96 per hour
Level 6	\$19.00 per hour	\$19.48 per hour
<b>GOVERNMENT SERVICES POSITIONS</b>	<b>FY2024 SALARY</b>	<b>FY2025 SALARY</b>
Board / Commission Secretary	\$15.00 - \$29.00 per hour	\$15.38 - \$29.73 per hour
COA Part-Time Van Driver	\$16.38 - \$20.45 per hour	\$16.79 - \$20.96 per hour
Carer of Graves	\$1500 - \$2000 per year	\$1500 - \$2000 per year
Energy Manager	\$48.00 - \$62.00 per hour	\$49.20 - \$63.55 per hour
Temporary Support Staff	\$15.00 - \$29.00 per hour	\$15.38 - \$29.73 per hour

*\*Traffic Supervisors' Contract Not Settled At Time of Printing*

## Recreation Part-Time Seasonal Compensation Plan 2024

Grade	Position Title	Calendar Year		Step 1	Step 2	Step 3	Minimum Requirements
1	Counselor	1/1/23 - 12/31/23	Hourly	\$15.00	\$15.50		Counselor: 2 yrs. CIT Experience or Similar Exp.w/Children Required. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$15.00	\$15.50		
	Water Safety Aide Deck Hand	1/1/23 - 12/31/23	Hourly	\$15.00	\$15.50		Aquatics: Minimum Age 15+, Lifeguard Training (LGT) Required. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$15.00	\$15.50		
2	Sr Counselor	1/1/23 - 12/31/23	Hourly	\$16.00	\$16.32	\$16.65	2 yrs. Counselor & Group Supervision Experience Required. High School Graduate. First Aid, CPR/AED Cert Required.
		1/1/24 - 12/31/24	Hourly	\$16.00	\$16.32	\$16.65	
3	Specialist/Coach	1/1/23 - 12/31/23	Hourly	\$17.00	\$17.34	\$17.69	Minimum 3 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required; Coaching Experience Preferred.
		1/1/24 - 12/31/24	Hourly	\$17.00	\$17.34	\$17.69	
4	Supervisor	1/1/23 - 12/31/23	Hourly	\$17.25	\$17.60	\$17.95	HS Graduate, Minimum 3 yrs. Sr Counselor & Supervisory Experience. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/21/24	Hourly	\$17.25	\$17.60	\$17.95	
5	Lifeguard	1/1/23 - 12/31/23	Hourly	\$17.50	\$17.85	\$18.21	Minimum Age 16+, Lifeguard Training Required. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$18.00	\$18.36	\$18.73	
6	Water Safety Instructor	1/1/23 - 12/31/23	Hourly	\$18.50	\$18.87	\$19.25	Minimum Age 16+, LGT, Water Safety Instructor (WSI) Required. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$18.50	\$18.87	\$19.25	
7	Senior Supervisor Assistant Coordinator	1/1/23 - 12/31/23	Hourly	\$19.50	\$19.89	\$20.29	Min Age 21+, Bachelors Degree Pref., Min. 3 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required. Aquatics: LGT Required; 3 yrs. Supervisory Experience.
		1/1/24 - 12/31/24	Hourly	\$19.50	\$19.89	\$20.29	
8	Coordinator	1/1/23 - 12/31/23	Hourly	\$21.75	\$22.35	\$23.00	Bachelor Degree Preferred, Min. 4 yrs. Supervisory Experience. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$21.75	\$22.35	\$23.00	
9	Camp Director	1/1/23 - 12/31/23	Hourly	\$25.00	\$25.50	\$26.25	Bachelor Degree Required; Teacher Certification Preferred; Min. 4+ yrs. Supervisory Experience. First Aid and CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly	\$25.00	\$25.50	\$26.25	
10	Certified Instructor				MIN	MAX	
		1/1/23 - 12/31/23	Hourly		\$25.00	\$100.00	5+ yrs. Experience & Certification in Subject Area. First Aid, CPR/AED Certification Required.
		1/1/24 - 12/31/24	Hourly		\$25.00	\$100.00	

**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 '25	\$ 240,875
	FY '24	\$ 235,000
Assistant Superintendent	FY '25	\$ 177,480
	FY '24	\$ 174,000
Director of Student Services	FY '25	\$ 160,140
	FY '24	\$ 157,000
Director of Business and Finance	FY '25	\$ 164,449
	FY '24	\$ 161,224
Director of Technology	FY '25	\$ 164,326
	FY '24	\$ 161,103

	<u>PRINCIPALS</u>	<u>ASSISTANT PRINCIPALS</u>	<u>Dean of Students</u>	
Senior High School	FY '25	\$ 158,694	\$ 123,219	\$ 104,040
	FY '24	\$ 155,582	\$ 120,803	\$ 102,000
Middle School	FY '25	\$ 147,441	\$ 130,839	\$ 108,120
	FY '24	\$ 144,550	\$ 128,274	\$ 106,000
Elementary	FY '25	\$135,252-\$165,523		
	FY '24	\$132,600-\$160,702		

**FY25 numbers reflect the amounts in the proposed budget.**

**CAFETERIA EMPLOYEES**

		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>
Lead Cook	FY '25	\$ 19.49	\$ 20.69	\$ 21.49	\$ 22.68	\$ 23.84	\$ 25.28
	FY '24	\$ 19.01	\$ 20.19	\$ 20.97	\$ 22.13	\$ 23.26	\$ 24.66
Cooks	FY '25	\$ 18.84	\$ 20.03	\$ 20.82	\$ 21.64	\$ 22.40	\$ 23.18
	FY '24	\$ 18.38	\$ 19.54	\$ 20.31	\$ 21.11	\$ 21.85	\$ 22.61
General	FY '25	\$ 17.85	\$ 19.03	\$ 19.84	\$ 20.62	\$ 21.34	\$ 22.09
	FY '24	\$ 17.41	\$ 18.57	\$ 19.36	\$ 20.12	\$ 20.82	\$ 21.55

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

**TEACHERS and NURSES (Day 1-92)**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '25 (Day 1-92)	1	\$ 57,042	\$ 58,150	\$ 60,914	\$ 62,990	\$ 65,067	\$ 67,007	\$ 69,911	\$ 79,400
FY '25 (Day 1-92)	2	\$ 59,323	\$ 60,476	\$ 63,350	\$ 65,511	\$ 67,669	\$ 69,688	\$ 72,707	\$ 82,575
FY '25 (Day 1-92)	3	\$ 61,696	\$ 62,895	\$ 65,883	\$ 68,130	\$ 70,377	\$ 72,476	\$ 75,615	\$ 85,879
FY '25 (Day 1-92)	4	\$ 64,163	\$ 65,411	\$ 68,519	\$ 70,854	\$ 73,192	\$ 75,374	\$ 78,641	\$ 89,313
FY '25 (Day 1-92)	5	\$ 66,731	\$ 68,027	\$ 71,261	\$ 73,689	\$ 76,119	\$ 78,390	\$ 81,786	\$ 92,886
FY '25 (Day 1-92)	6	\$ 69,400	\$ 70,749	\$ 74,111	\$ 76,638	\$ 79,165	\$ 81,525	\$ 85,058	\$ 96,602
FY '25 (Day 1-92)	7	\$ 72,176	\$ 73,579	\$ 77,075	\$ 79,703	\$ 82,329	\$ 84,786	\$ 88,460	\$ 100,465
FY '25 (Day 1-92)	8	\$ 75,063	\$ 76,521	\$ 80,158	\$ 82,891	\$ 85,623	\$ 88,178	\$ 91,998	\$ 104,484
FY '25 (Day 1-92)	9	\$ 78,064	\$ 79,582	\$ 83,364	\$ 86,208	\$ 89,049	\$ 91,705	\$ 95,678	\$ 108,663
FY '25 (Day 1-92)	10	\$ 81,188	\$ 82,767	\$ 86,700	\$ 89,656	\$ 92,611	\$ 95,373	\$ 99,505	\$ 113,009
FY '25 (Day 1-92)	11	\$ 84,435	\$ 86,076	\$ 90,167	\$ 93,241	\$ 96,314	\$ 99,188	\$ 103,485	\$ 117,531
FY '25 (Day 1-92)	12	\$ 87,812	\$ 89,519	\$ 93,774	\$ 96,971	\$ 100,166	\$ 103,156	\$ 107,624	\$ 122,231
FY '25 (Day 1-92)	13	\$ 91,325	\$ 93,101	\$ 97,524	\$ 100,849	\$ 104,175	\$ 107,283	\$ 111,930	\$ 127,121
FY '25 (Day 1-92)	14	\$ 94,979	\$ 96,825	\$ 101,425	\$ 104,883	\$ 108,343	\$ 111,572	\$ 116,406	\$ 130,387
FY '25 (Day 1-92)	15	\$ 98,035	\$ 100,763	\$ 108,648	\$ 111,677	\$ 114,110	\$ 117,460	\$ 120,492	

**TEACHERS and NURSES (Starting Day 93)**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '25 (Starting Day 93)	1	\$ 57,327	\$ 58,441	\$ 61,219	\$ 63,305	\$ 65,392	\$ 67,342	\$ 70,261	\$ 79,797
FY '25 (Starting Day 93)	2	\$ 59,620	\$ 60,778	\$ 63,667	\$ 65,839	\$ 68,007	\$ 70,036	\$ 73,071	\$ 82,988
FY '25 (Starting Day 93)	3	\$ 62,004	\$ 63,209	\$ 66,212	\$ 68,471	\$ 70,729	\$ 72,838	\$ 75,993	\$ 86,308
FY '25 (Starting Day 93)	4	\$ 64,484	\$ 65,738	\$ 68,862	\$ 71,208	\$ 73,558	\$ 75,751	\$ 79,034	\$ 89,760
FY '25 (Starting Day 93)	5	\$ 67,065	\$ 68,367	\$ 71,617	\$ 74,057	\$ 76,500	\$ 78,782	\$ 82,195	\$ 93,350
FY '25 (Starting Day 93)	6	\$ 69,747	\$ 71,103	\$ 74,482	\$ 77,021	\$ 79,561	\$ 81,933	\$ 85,483	\$ 97,085
FY '25 (Starting Day 93)	7	\$ 72,537	\$ 73,947	\$ 77,460	\$ 80,102	\$ 82,741	\$ 85,210	\$ 88,902	\$ 100,967
FY '25 (Starting Day 93)	8	\$ 75,438	\$ 76,904	\$ 80,559	\$ 83,305	\$ 86,051	\$ 88,619	\$ 92,458	\$ 105,006
FY '25 (Starting Day 93)	9	\$ 78,454	\$ 79,980	\$ 83,781	\$ 86,639	\$ 89,494	\$ 92,164	\$ 96,156	\$ 109,206
FY '25 (Starting Day 93)	10	\$ 81,594	\$ 83,181	\$ 87,134	\$ 90,104	\$ 93,074	\$ 95,850	\$ 100,003	\$ 113,574
FY '25 (Starting Day 93)	11	\$ 84,857	\$ 86,506	\$ 90,618	\$ 93,707	\$ 96,796	\$ 99,684	\$ 104,002	\$ 118,119
FY '25 (Starting Day 93)	12	\$ 88,251	\$ 89,967	\$ 94,243	\$ 97,456	\$ 100,667	\$ 103,672	\$ 108,162	\$ 122,842
FY '25 (Starting Day 93)	13	\$ 91,782	\$ 93,567	\$ 98,012	\$ 101,353	\$ 104,696	\$ 107,819	\$ 112,490	\$ 127,757
FY '25 (Starting Day 93)	14	\$ 95,454	\$ 97,309	\$ 101,932	\$ 105,407	\$ 108,885	\$ 112,130	\$ 116,988	\$ 131,039
FY '25 (Starting Day 93)	15	\$ 98,525	\$ 101,267	\$ 109,191	\$ 112,235	\$ 114,681	\$ 118,047	\$ 121,094	

**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 Schedule for School Employees**  
**(Continued)**

**ADMINISTRATIVE ASSISTANTS**

		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
Classification 1	FY '25	29.98	31.19	32.42	33.72	35.07
Classification 1	FY '24	29.25	30.43	31.63	32.89	34.22
Classification 2	FY '25	28.24	29.37	30.55	31.77	33.03
Classification 2	FY '24	27.55	28.65	29.81	30.99	32.22
Classification 3	FY '25	27.12	28.20	29.33	30.51	31.74
Classification 3	FY '24	26.45	27.52	28.62	29.76	30.96

**SCHOOL CUSTODIANS\***

Classification:		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>
Custodian	FY '25						
Custodian	FY '24	\$ 20.88	\$ 22.02	\$ 22.81	\$ 24.01	\$ 25.15	\$ 26.67
Lead Custodian	FY '25						
Lead Custodian	FY '24	\$ 22.82	\$ 24.17	\$ 24.91	\$ 26.12	\$ 27.35	\$ 28.94
Team Lead Custodian	FY '25						
Team Lead Custodian	FY '24	\$ 23.84	\$ 25.19	\$ 25.93	\$ 27.14	\$ 28.37	\$ 29.96
Head Grounds	FY '25						
Head Grounds	FY '24	\$ 26.36	\$ 27.72	\$ 28.45	\$ 29.66	\$ 30.89	\$ 32.48
Maintenance	FY '25						
Maintenance	FY '24	\$ 30.75	\$ 31.98	\$ 33.26	\$ 34.60	\$ 35.98	\$ 37.41

\*In FY'25, a salary reserve was established for collective bargaining.

**DIRECTOR OF FACILITIES**

FY '25	\$ 131,475
FY '24	\$ 128,897

**INSTRUCTIONAL ASSISTANTS**

		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
	FY '25	\$ 21.27	\$ 21.91	\$ 22.56	\$ 23.24	\$ 23.94
	FY '24	\$ 20.85	\$ 21.48	\$ 22.12	\$ 22.78	\$ 23.47

## Appendix C

### Salary Schedule for Elected Town Officers Fiscal Year July 1, 2024 – June 30, 2025

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<i>Position</i>	<i>Fiscal Year 2024 Salary</i>	<i>Fiscal Year 2025 Salary</i>
<i>Town Clerk (Full Time)</i>	\$120,000	\$126,765
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Select Board Member</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

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**Appendix D**  
**Proposed FY2025 Departmental Salary/Expense Budgets**

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
Select Board Department						
Salaries	689,147	707,761	455,068	(252,693)	-35.7%	Taxation
Expenses	31,076	45,500	39,900	(5,600)	-12.3%	Taxation
	720,223	753,261	494,968	(258,293)	-34.3%	
Finance and Warrant Commission						
Salary	22,229	19,963	20,971	1,008	5.0%	Taxation
Expenses	29,541	46,110	46,110	0	0.0%	Taxation
	51,770	66,073	67,081	1,008	1.5%	
Finance Department						
Salary			372,963	372,963		Taxation
Expenses			6,100	6,100		Taxation
	0	0	379,063	379,063		
Accounting Department						
Salaries	283,053	304,048	300,520	(3,528)	-1.2%	Taxation
Expenses	5,372	7,000	7,000	0	0.0%	Taxation
	288,425	311,048	307,520	(3,528)	-1.1%	
Assessors Department						
Salaries	210,661	237,718	241,428	3,710	1.6%	Taxation
Expenses	19,828	22,450	30,150	7,700	34.3%	Taxation
	230,489	260,168	271,578	11,410	4.4%	
Treasurer Department						
Salary	129,725	136,178	157,682	21,504	15.8%	Taxation
Expenses	9,324	10,450	10,650	200	1.9%	Taxation
	139,049	146,628	168,332	21,704	14.8%	
Collector Department						
Salaries	122,806	131,162	130,666	(496)	-0.4%	Taxation
Expenses	84,560	84,650	90,900	6,250	7.4%	\$48,750 Ambulance receipts/Taxation For Ambulance Billing Service
	207,366	215,812	221,566	5,754	2.7%	
Legal Department						
Salary	139,636	142,599	146,315	3,716	2.6%	Taxation
Expenses	97,465	98,000	98,000	0	0.0%	Taxation
	237,101	240,599	244,315	3,716	1.5%	
Human Resources Department						
Salary	328,376	345,349	353,991	8,642	2.5%	Taxation
Expenses	3,701	7,500	7,500	0	0.0%	Taxation
	332,078	352,849	361,491	8,642	2.4%	
Information Systems Department						
Salaries	309,620	341,046	343,664	2,618	0.8%	Taxation
Expenses	78,447	81,000	83,000	2,000	2.5%	Taxation
	388,066	422,046	426,664	4,618	1.1%	

**Appendix D**  
**Proposed FY2025 Departmental Salary/Expense Budgets**

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
Town Clerk Department						
Salaries	239,617	250,607	268,163	17,556	7.0%	Taxation
Expenses	62,138	72,200	88,653	16,453	22.8%	Taxation
	301,755	322,807	356,816	34,009	10.5%	
Housing Authority						
Salary	26,651	26,354	46,045	19,691	74.7%	Taxation
Expenses	10,000	11,600	12,000	400	3.4%	Taxation
	36,651	37,954	58,045	20,091	52.9%	
Outside Professional Services						
Expenses	26,388	69,500	44,500	(25,000)	-36.0%	Taxation
Training/Professional Development						
Expenses	8,338	25,000	20,000	(5,000)	-20.0%	Taxation
<b>1. Total General Government</b>	<b>2,967,697</b>	<b>3,223,745</b>	<b>3,421,939</b>	<b>198,194</b>	<b>6.1%</b>	
Police Department						
Salaries	4,590,443	4,888,210	5,092,526	204,316	4.2%	Taxation
Expenses	282,029	352,650	357,650	5,000	1.4%	Taxation
	4,872,471	5,240,860	5,450,176	209,316	4.0%	
Auxiliary Police/Civil Defense						
Expenses	2,186	4,000	4,200	200	5.0%	Taxation
	2,186	4,000	4,200	200	5.0%	
Animal Control						
Salary	66,042	65,332	0	(65,332)	-100.0%	Taxation
Expenses	1,160	10,350	4,976	(5,374)	-51.9%	Taxation
	67,203	75,682	4,976	(70,706)	-93.4%	
<b>14. Total Police</b>	<b>4,941,860</b>	<b>5,320,542</b>	<b>5,459,352</b>	<b>138,810</b>	<b>2.6%</b>	
Fire Department						
Salaries	5,173,262	5,099,374	5,679,555	580,181	11.4%	\$324,000 Ambulance Receipts/Taxation
Expenses	306,324	311,500	315,000	3,500	1.1%	\$40,000 Ambulance Receipts/Taxation
<b>15. Total Fire</b>	<b>5,479,586</b>	<b>5,410,874</b>	<b>5,994,555</b>	<b>583,681</b>	<b>10.8%</b>	
<b>Total Public Safety</b>	<b>10,421,446</b>	<b>10,731,416</b>	<b>11,453,907</b>	<b>722,491</b>	<b>6.7%</b>	

**Appendix D**  
**Proposed FY2025 Departmental Salary/Expense Budgets**

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
Conservation Division						
Salary	82,777	84,555	86,684	2,129	2.5%	\$17,000 Conservation Receipts/Taxation
Expenses	5,231	6,400	6,400	0	0.0%	Taxation
	88,008	90,955	93,084	2,129	2.3%	
Planning & Housing Division						
Salaries	65,698	178,702	172,597	(6,105)	-3.4%	Taxation
Expenses	3,395	4,500	4,500	0	0.0%	Taxation
	69,093	183,202	177,097	(6,105)	-3.3%	
Zoning & Licensing Division						
Salaries	6,804	76,355	82,236	5,881	7.7%	Taxation
Expenses	720	3,250	3,250	0	0.0%	Taxation
	7,524	79,605	85,486	5,881	7.4%	
Community & Economic Development						
Salaries	260,987	196,164	203,882	7,718	3.9%	Taxation
Expenses	2,412	3,300	3,300	0	0.0%	Taxation
	263,399	199,464	207,182	7,718	3.9%	
Building Division						
Salaries	415,204	417,409	399,950	(17,459)	-4.2%	Taxation
Expenses	24,852	45,850	42,950	(2,900)	-6.3%	Taxation
	440,057	463,259	442,900	(20,359)	-4.4%	
Health Division						
Salaries	305,529	326,280	339,608	13,328	4.1%	Taxation
Expenses	9,835	12,200	13,350	1,150	9.4%	Taxation
	315,365	338,480	352,958	14,478	4.3%	
Outside Health Agencies *	9,916					
<b>16. Total Community and Economic Development</b>	<b>1,193,362</b>	<b>1,354,965</b>	<b>1,358,707</b>	<b>3,742</b>	<b>0.3%</b>	
* Outside Health Agency moved to Shared Costs in FY24 and now includes School costs						
Department of Public Works						
Salaries	1,799,798	1,942,362	2,063,405	121,043	6.2%	Taxation
Expenses	614,013	591,100	596,100	5,000	0.8%	Taxation
	2,413,811	2,533,462	2,659,505	126,043	5.0%	
Building Maintenance						
Salaries	434,800	434,634	570,435	135,801	31.2%	Taxation
Expenses	1,103,406	1,173,900	1,094,800	(79,100)	-6.7%	Taxation
	1,538,206	1,608,534	1,665,235	56,701	3.5%	
Municipal & School Field Maintenance	194,977	190,000	195,000	5,000	2.6%	Taxation
Street / Traffic Lighting Maintenance	120,523	125,000	130,000	5,000	4.0%	Taxation
<b>17. Total Department of Public Works</b>	<b>4,267,517</b>	<b>4,456,996</b>	<b>4,649,740</b>	<b>192,744</b>	<b>4.3%</b>	
<b>18. Snow &amp; Ice</b>	<b>449,593</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>0.0%</b>	Taxation
<b>Total Public Works</b>	<b>4,717,110</b>	<b>4,906,996</b>	<b>5,099,740</b>	<b>192,744</b>	<b>3.9%</b>	

Appendix D  
Proposed FY2025 Departmental Salary/Expense Budgets

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
Human Services Department						
Salaries		140,348	149,187	8,839	6.3%	Taxation
Expenses		3,000	3,000	0	0.0%	Taxation
	0	143,348	152,187	8,839	6.2%	
Council On Aging Department						
Salaries	408,687	438,944	447,016	8,072	1.8%	Taxation
Expenses	30,632	43,650	43,650	0	0.0%	Taxation
	439,319	482,594	490,666	8,072	1.7%	
Youth and Family Services Department						
Salaries	384,415	284,354	294,170	9,816	3.5%	Taxation
Expenses	14,571	16,200	16,200	0	0.0%	Taxation
	398,986	300,554	310,370	9,816	3.3%	
Veterans Services Department						
Salaries	41,794	42,677	2,000	(40,677)	-95.3%	Taxation
Expenses	34,076	108,813	82,500	(26,313)	-24.2%	Taxation
	75,870	151,490	84,500	(66,990)	-44.2%	
Public Library						
Salaries	1,139,549	1,232,570	1,315,381	82,811	6.7%	Taxation
Expenses	386,813	384,200	395,300	11,100	2.9%	Taxation
Lost Books	136	1,600	1,600	0	0.0%	Taxation
	1,526,498	1,618,370	1,712,281	93,911	5.8%	
Recreation Department						
Salaries	499,527	564,125	594,034	29,909	5.3%	\$332,442 Recreation Funds/Taxation
Expenses	15,389	15,784	15,784	0	0.0%	Taxation
	514,916	579,909	609,818	29,909	5.2%	
Memorial/Veteran's Day/Westwood Day Expenses	23,181	25,450	27,450	2,000	7.9%	Taxation
<b>19. Total Human Services</b>	<b>2,978,770</b>	<b>3,301,715</b>	<b>3,387,272</b>	<b>85,557</b>	<b>2.6%</b>	
<b>Other</b>						
20. Communications Systems	165,915	166,000	166,000	0	0.0%	Taxation
21. Disability Commission	0	500	500	0	0.0%	Taxation
<b>Total Other</b>	<b>165,915</b>	<b>166,500</b>	<b>166,500</b>	<b>0</b>	<b>0.0%</b>	
<b>Total Municipal Budget</b>	<b>22,444,299</b>	<b>23,685,337</b>	<b>24,888,065</b>	<b>1,202,728</b>	<b>5.08%</b>	

**Appendix D**  
**Proposed FY2025 Departmental Salary/Expense Budgets**

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
<b>Westwood Public Schools</b>						
Salaries	43,883,316	46,497,322	48,406,465	1,909,143	4.1%	Taxation
Expenses	7,879,081	8,246,243	8,357,138	110,895	1.3%	Taxation
22. Total Westwood Public Schools	51,762,397	54,743,565	56,763,603	2,020,038	3.7%	
23. Blue Hills Regional School Assessment	128,827	169,054	118,881	(50,173)	-29.7%	Taxation
Crossing Guards						
Salaries	103,364	123,367	127,052	3,685	3.0%	Taxation
Expenses	970	3,000	3,150	150	5.0%	Taxation
24. Total Crossing Guards	104,335	126,367	130,202	3,835	3.0%	
<b>Total School Budgets</b>	<b>51,995,559</b>	<b>55,038,986</b>	<b>57,012,686</b>	<b>1,973,700</b>	<b>3.6%</b>	

**Fixed Costs Budgets - School and Municipal**

**School Employee Benefits/Costs**

Retirement Assessments	1,970,534	2,004,502	2,016,102	11,600	0.6%	Taxation
Workers Compensation	176,959	389,876	409,369	19,493	5.0%	Taxation
Unemployment Compensation	86,059	143,738	58,290	(85,448)	-59.4%	Taxation
Health Insurance	4,977,641	5,792,848	6,273,654	480,806	8.3%	Taxation
Life Insurance	6,911	8,800	9,680	880	10.0%	Taxation
Payroll service/Other	42,210	41,929	45,621	3,692	8.8%	Taxation
Medicare Part B	113,645	183,785	183,785	0	0.0%	Taxation
Social Security Tax	3,753	7,500	7,500	0	0.0%	Taxation
Medicare Payroll Tax	646,350	1,094,117	1,148,823	54,706	5.0%	Taxation
<b>School Employee Benefits/Costs</b>	<b>8,024,061</b>	<b>9,667,095</b>	<b>10,152,825</b>	<b>485,730</b>	<b>5.0%</b>	

**Appendix D**  
**Proposed FY2025 Departmental Salary/Expense Budgets**

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
<b>Municipal Employee Benefits/Costs</b>						
Retirement Assessment	4,602,407	4,677,171	4,704,238	27,067	0.6%	Taxation
Workers Compensation	83,274	183,608	192,789	9,181	5.0%	Taxation
Unemployment Compensation	15,744	20,293	8,710	(11,583)	-57.1%	Taxation
Health Insurance	1,939,003	1,918,154	2,077,361	159,207	8.3%	Taxation
Life Insurance	3,147	5,500	6,050	550	10.0%	Taxation
Pre-Hire/Payroll/Other	119,108	144,962	150,158	5,196	3.6%	Taxation
Public Safety Medical/111F ins	40,480	102,300	105,930	3,630	3.5%	Taxation
Medicare Part B	49,771	74,547	74,547	0	0.0%	Taxation
Social Security Tax	516	5,000	5,000	0	0.0%	Taxation
Medicare Payroll Tax	268,517	430,258	451,771	21,513	5.0%	Taxation
<b>Municipal Employee Benefits/Costs</b>	<b>7,121,967</b>	<b>7,561,793</b>	<b>7,776,554</b>	<b>214,761</b>	<b>2.8%</b>	
<b>Shared/Other Fixed Costs</b>						
Comprehensive & Liability Insurance	590,724	639,000	670,950	31,950	5.0%	Taxation
Waste Collection/Disposal Expenses	1,729,332	1,774,000	1,910,000	136,000	7.7%	Taxation
Energy/Sustainability Efforts	60,035	115,391	66,312	(49,079)	-42.5%	Taxation
Townwide Hardware/Software Maintenance	515,500	543,650	573,650	30,000	5.5%	\$4,575 Ambulance Receipts/Taxation
Town Wide Newsletter Communication	28,512	55,000	55,000	0	0.0%	Taxation
Outside Health Agencies*		32,916	32,916	0		Taxation
Audit Services -Town and School	81,210	81,250	81,250	0	0.0%	Taxation
<b>Total Shared/Other Fixed Costs</b>	<b>3,005,313</b>	<b>3,241,207</b>	<b>3,390,078</b>	<b>148,871</b>	<b>4.6%</b>	
<b>25. Total Benefits/Shared Fixed Costs</b>	<b>18,151,340</b>	<b>20,470,095</b>	<b>21,319,456</b>	<b>849,362</b>	<b>4.1%</b>	
<b>Reserve Funds</b>						
26. Select Board Reserve Fund**	0	355,000	355,000	0	0.0%	\$155k Free Cash, \$200k Taxation
27. Special Town Mtg/Election/Charter	10,920	60,000	60,000	0	0.0%	Taxation
28. Reserve Fund	0	405,000	405,000	0	0.0%	Free Cash
<b>Total Reserves</b>	<b>10,920</b>	<b>820,000</b>	<b>820,000</b>	<b>0</b>	<b>0.0%</b>	
<b>Total Fixed Costs Budget</b>	<b>18,162,260</b>	<b>21,290,095</b>	<b>22,139,456</b>	<b>849,362</b>	<b>4.0%</b>	
Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.						
** This reserve budget may be transferred to budgets upon vote by the Select Board.						
* Moved from Community and Economic Development for FY24.						
<b>Debt Service Budget</b>						
Municipal Related Debt Service	4,535,000	3,698,803	3,691,304	(7,499)	-0.2%	Taxation
School Related Debt Service	1,283,919	4,010,442	3,662,044	(348,398)	-8.7%	Taxation
<b>29. Total Debt Budget</b>	<b>5,818,919</b>	<b>7,709,245</b>	<b>7,353,348</b>	<b>(355,897)</b>	<b>-4.6%</b>	



Appendix D  
Proposed FY2025 Departmental Salary/Expense Budgets

Description	Expended FY2023	Current FY2024 Budget	Proposed FY2025 Budget	\$ Change FY25 vs FY24	% Change FY25 vs FY24	Funding Source
<b>Sewer Enterprise</b>						
Salaries	377,806	492,942	525,895	32,953	6.7%	Sewer Enterprise Funds
Expenses	297,020	199,500	188,700	(10,800)	-5.4%	Sewer Enterprise Funds
Pumping Stations	178,654	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,274,618	3,305,699	3,195,909	(109,790)	-3.3%	Sewer Enterprise Funds
Mandated Inspections	97,064	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	174,088	170,988	22,500	(148,488)	-86.8%	Sewer Enterprise Funds
System Ext./Repairs	0	25,000	25,000	0	0.0%	Sewer Enterprise Funds
<b>30. Total Sewer Enterprise</b>	<b>4,399,249</b>	<b>4,486,129</b>	<b>4,250,004</b>	<b>(236,125)</b>	<b>-5.3%</b>	
Note: Sewer revenue budget will be Operating Budget Plus: 442,734      461,357    Indirect Costs 4,928,863    4,711,361    Total Sewer Revenue						
<b>Total Operating Budget</b>	<b>102,820,286</b>	<b>112,209,792</b>	<b>115,643,559</b>	<b>3,433,768</b>	<b>3.1%</b>	

**APPENDIX E**

**FY23 SCHOOL REQUEST: SUMMARY BY OBJECT CODE**

Department		Professional Salaries	Clerical Salaries	Other Salaries	Subtotal Salaries	Contracted Services	Supplies	Other Expenses	Subtotal Non-salary	Total
<b>Elementary</b>										
412	Downey	1,832,124	73,846	125,333	2,031,303	2,501	40,563	5,655	48,719	2,080,022
413	Pine Hill	2,834,282	73,649	190,303	3,098,234	2,801	67,611	9,450	79,862	3,178,096
414	Martha Jones	1,776,198	74,448	121,332	1,971,978	901	52,958	6,700	60,559	2,032,537
415	Sheehan	2,046,529	74,751	128,224	2,249,504	2,501	48,223	6,225	56,949	2,306,453
<b>Middle School</b>										
421	Thurston	517,752	183,790	0	701,542	5,000	33,900	29,300	68,200	769,742
242	English/Language Arts-MS	1,108,384	0	0	1,108,384	0	15,500	4,200	19,700	1,128,084
252	Foreign Language-MS	419,514	0	0	419,514	0	6,200	600	6,800	426,314
282	Mathematics-MS	1,084,834	0	0	1,084,834	0	4,000	0	4,000	1,088,834
312	Science-MS	892,389	0	0	892,389	0	14,250	0	14,250	906,639
322	Social Studies-MS	665,212	0	0	665,212	0	6,300	0	6,300	671,512
332	CACE-MS	83,093	0	0	83,093	1,000	8,000	200	9,200	92,293
<b>High School</b>										
431	High School	581,153	181,220	71,400	833,773	36,577	23,250	68,200	128,027	961,800
240	English/Language Arts	1,276,920	0	0	1,276,920	0	18,385	1,831	20,216	1,297,136
250	Foreign Languages	1,018,450	0	0	1,018,450	3,000	13,550	3,850	20,400	1,038,850
280	Mathematics	1,157,813	0	0	1,157,813	350	11,100	3,250	14,700	1,172,513
310	Science	1,331,004	0	0	1,331,004	3,400	31,170	11,600	46,170	1,377,174
320	Social Studies	1,215,385	0	0	1,215,385	0	16,700	2,600	19,300	1,234,685
220	Athletics	274,136	0	0	274,136	179,153	36,044	85,951	301,148	575,284
<b>K-12 Instruction</b>										
180	Libraries	666,795	0	30,207	697,002	10,200	80,490	2,130	92,820	789,822
210	Art	884,918	0	0	884,918	500	52,720	2,400	55,620	940,538
290	Performing Arts	1,500,623	0	0	1,500,623	14,440	29,275	29,615	73,330	1,573,953
300	Wellness	1,216,119	0	0	1,216,119	0	13,875	3,000	16,875	1,232,994
340	Technology Education	1,049,176	0	165,513	1,214,689	236,602	108,620	161,228	506,450	1,721,139
<b>Student Services</b>										
390	Student Services	641,841	75,923	3,340,919	4,058,683	1,340,112	37,000	1,273,181	2,650,293	6,708,976
380	Pre-School Special Education	359,813	42,016	3,600	405,429	0	8,800	2,500	11,300	416,729
391	Student Services-Elementary	3,938,079	69,805	25,000	4,032,884	0	26,225	3,850	30,075	4,062,959
392	Student Services-MS	1,962,906	0	5,100	1,968,006	0	11,500	1,250	12,750	1,980,756
393	Student Services-HS	1,869,502	0	7,010	1,876,512	0	4,850	1,900	6,750	1,883,262
260	Guidance	990,292	89,931	0	1,080,223	7,000	2,100	12,600	21,700	1,101,923
265	Nursing	899,418	0	0	899,418	21,125	8,050	5,000	34,175	933,593
<b>District wide</b>										
100	Central Administration	905,344	511,778	0	1,417,122	39,000	21,700	83,000	143,700	1,560,822
120	Shared Management Info Services	125,822	0	0	125,822	0	0	0	0	125,822
150	Curriculum and Instruction	2,299,173	0	130,678	2,429,851	199,834	91,012	133,717	424,563	2,854,414
500	Facilities	257,343	34,903	2,123,401	2,415,647	576,134	1,467,182	83,201	2,126,517	4,542,164
550	Transportation	0	0	0	0	1,156,430	0	0	1,156,430	1,156,430
600	Other Expenses	174,900	139,485	455,664	770,049	69,290	0	0	69,290	839,339
<b>Total</b>		<b>39,857,236</b>	<b>1,625,545</b>	<b>6,923,684</b>	<b>48,406,465</b>	<b>3,907,851</b>	<b>2,411,103</b>	<b>2,038,184</b>	<b>8,357,138</b>	<b>56,763,603</b>

# Supplemental Financial Information

This section is intended to provide readers with background on the Town's current financial situation as well as the basis for the Select Board and Finance and Warrant Commission's FY25 budget recommendations.

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

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

- Town wide FY25 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.

# FY25 Budget Summary

The FY25 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 FY24 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.

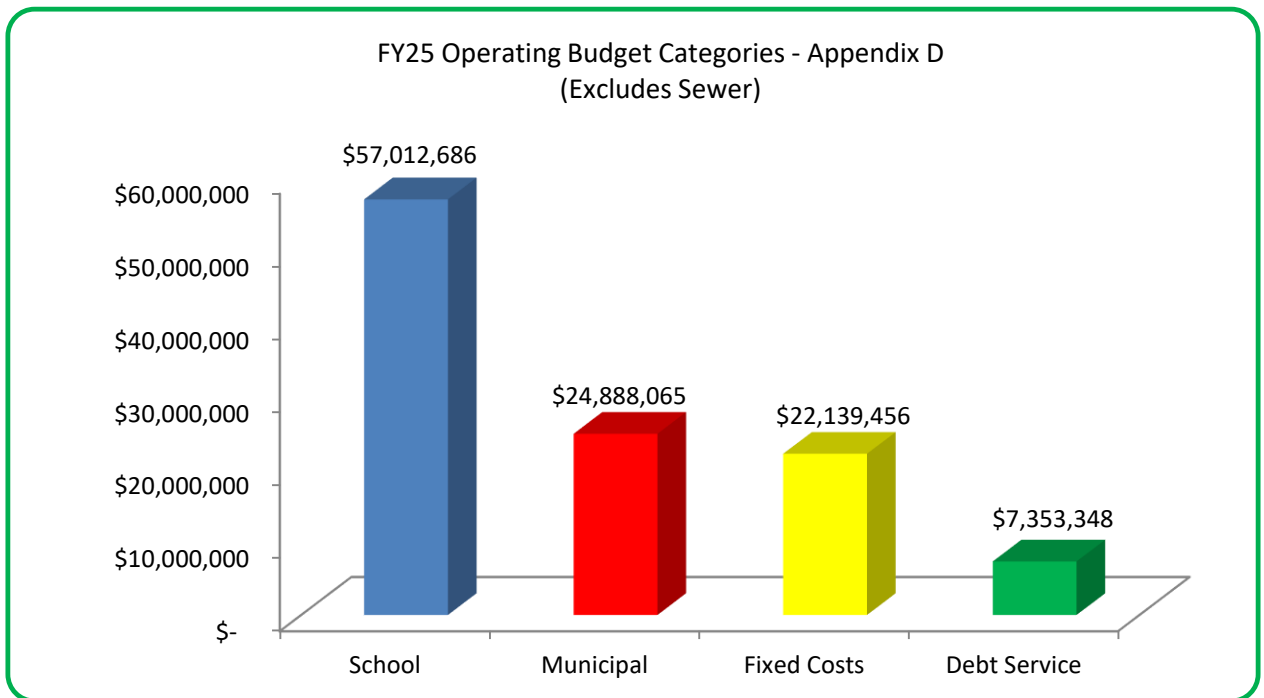
# FY25 Budget Summary

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.

The FY25 proposed budget continues with this discipline and seeks to balance all of the many needs of the community. The FY25 budget currently includes:

- Commitment to high quality services provided by school and municipal departments.
- Approximate 5.1% increase to municipal and 3.6% to school operating budgets.
- Commitment to high level of ongoing base school and municipal capital \$2,352,250.
- Continue to fund additional capital items beyond the base level.
- Continue small annual allocation to the Stabilization Fund of \$125,000 funded from free cash to keep account in line with financial policies.
- Commitment to OPEB liability fund, by funding \$1.565M annual appropriation. This allows the Town to remain on target with the liability funding schedule.



## **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.

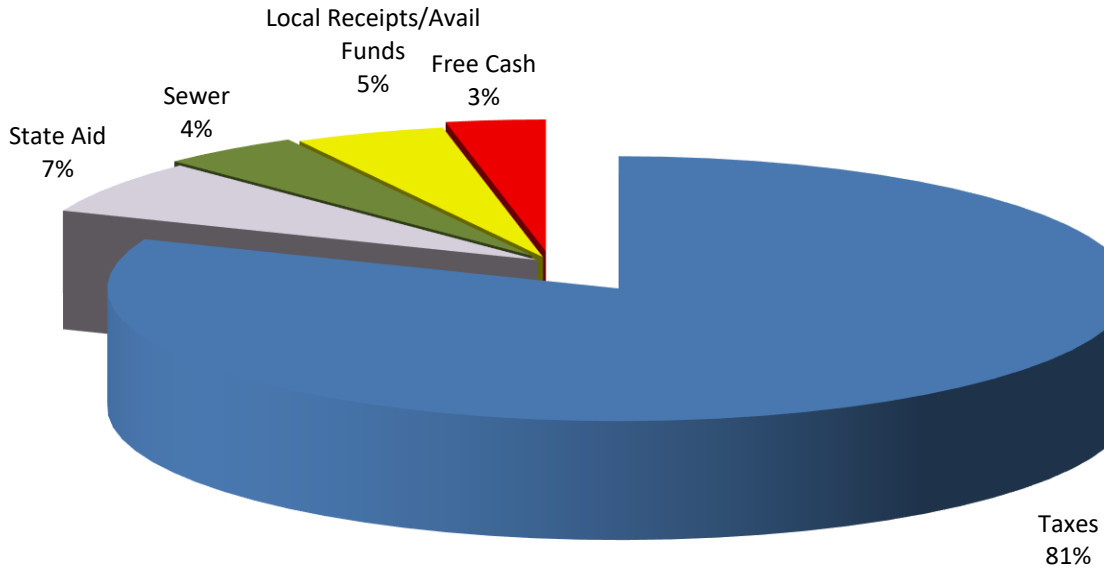
As always, the Select Board appreciates the significant time and attention that our elected Town and School Officials, Finance and Warrant Commission members, all appointed Boards and Committees and staff, and our Town residents give to the budget process each year.

# Town of Westwood Summary of Proposed FY25 Budget

	FY2021 Approved Per Recap	FY2022 Approved Per Recap	FY2023 Approved Per Recap	FY2024 Approved Per Recap	FY2025 Proposed
<b>BUDGET CATEGORIES</b>					
<b>Appropriations Made by Town Meeting:</b>					
Operations Budget	\$98,247,867	\$101,320,299	\$105,283,689	\$112,208,192	\$115,643,559
Capital - Municipal	\$1,304,400	\$1,304,650	\$1,356,250	\$1,355,500	\$1,335,250
Capital -Schools	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000
Capital - Sewer	\$765,000	\$70,000	\$700,000	\$1,260,000	\$750,000
Stabilization Account Appropriation - annual article	\$125,000	\$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	\$1,565,000
Other Financial Warrant Articles	\$0	\$31,000	\$1,000,000	\$0	\$0
Prior yr. Adjustments voted at Town Meeting	\$444,000	\$217,500	\$527,000	\$598,000	\$1,032,000
Other Capital - School & Municipal	\$1,127,220	\$1,495,000	\$682,000	\$1,545,000	\$670,000
	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations - Town Meeting</b>	<b>\$104,495,487</b>	<b>\$107,070,449</b>	<b>\$112,205,939</b>	<b>\$119,648,692</b>	<b>\$122,137,809</b>
<b>Other Amounts to be Raised (not Voted at Town Meeting)</b>					
State Aid Offsets (Funds which must be restricted )	\$22,946	\$27,806	\$32,523	\$37,724	\$37,723
State and County Charges	\$691,591	\$715,069	\$805,192	\$811,877	\$808,339
Overlay (Reserve for abatements/exemptions)	\$551,218	\$553,564	\$522,802	\$503,121	\$499,499
Other - Snow & Ice Raised on Recap	\$0	\$0	\$0	\$0	\$0
<b>Total Other Amounts</b>	<b>\$1,265,755</b>	<b>\$1,296,439</b>	<b>\$1,360,517</b>	<b>\$1,352,722</b>	<b>\$1,345,561</b>
<b>Total Expenditures</b>	<b>\$105,761,242</b>	<b>\$108,366,888</b>	<b>\$113,566,456</b>	<b>\$121,001,414</b>	<b>\$123,483,370</b>
<b>Financial Resources</b>					
<b>State Revenue:</b>					
State Aid	\$6,523,982	\$6,622,672	\$6,944,202	\$8,023,334	\$8,131,535
State School Building Assistance Funding	\$1,401,276	\$1,401,276	\$1,401,276	\$0	\$0
<b>Local Revenue:</b>					
Total Property Taxes	\$83,468,800	\$86,593,963	\$90,274,411	\$97,119,785	\$100,121,042
Local Receipts	\$4,195,857	\$4,195,857	\$4,195,857	\$4,195,857	\$4,595,857
Enterprise (Sewer ) Funding (for all - capital , articles, etc)	\$5,614,461	\$4,919,452	\$5,597,007	\$6,188,863	\$5,461,361
Available Funds for misc articles	\$158,720	\$502,500	\$224,000	\$650,000	\$302,000
Available Funds	\$539,246	\$443,518	\$446,453	\$428,075	\$434,325
Meals/Hotel Tax	\$0	\$1,060,000	\$650,000	\$1,100,000	\$550,000
Free Cash	<u>\$3,858,900</u>	<u>\$2,627,650</u>	<u>\$3,833,250</u>	<u>\$3,295,500</u>	<u>\$3,887,250</u>
<b>Total Revenues</b>	<b>\$105,761,242</b>	<b>\$108,366,888</b>	<b>\$113,566,456</b>	<b>\$121,001,414</b>	<b>\$123,483,370</b>
<b>Total Revenue less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :</b>					
Approved at 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		
Approved at 2023 ATM - Sewer System MWRA Grant/Loan Program				\$500,000	
Approved at 2023 ATM - Fire Ladder 1				\$1,850,000	
Approved at 2023 ATM - Cemetery Expansion Construction				\$1,500,000	
Proposed for 2024 ATM - Fire Squad Vehicle					\$725,000
Proposed for 2024 ATM - High School Roof Restoration					\$2,500,000
Proposed for 2024 ATM - Conant Road Culvert Construction					\$1,500,000

# FY2025 Projected Budget Revenue

## FY2025 Projected Budget Revenue



### FY2025 Projected Budget Revenue

	FY2024	FY2025 Proj	\$ Change	% Change
Taxes	\$97,119,785	\$100,121,042	\$3,001,257	3.1%
State Aid	\$8,023,334	\$8,131,535	\$108,201	1.3%
Sewer Enterprise	\$6,188,863	\$5,461,361	(\$727,502)	-11.8%
Local Receipts	\$4,195,857	\$4,595,857	\$400,000	9.5%
Available Funds	\$428,075	\$434,325	\$6,250	1.5%
Available Funds - prior yr/other articles	\$650,000	\$302,000	(\$348,000)	-53.5%
Meals/Hotels Tax	\$1,100,000	\$550,000	(\$550,000)	-50.0%
Free Cash	\$3,295,500	\$3,887,250	\$591,750	18.0%
<b>Total</b>	<b>\$121,001,414</b>	<b>\$123,483,370</b>	<b>\$2,481,956</b>	<b>2.1%</b>



# The Tax Levy

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

## What is Proposition 2 ½?

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

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

There are Different types of Overrides

## What is a General Override?

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

## What is a Debt Exclusion?

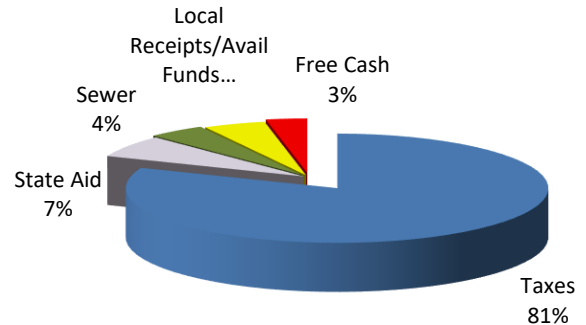
## What is a Capital Outlay Expenditure Exclusion?

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

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

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

FY2025 Projected Budget Revenue



## Proposition 2 ½ Overrides

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

## Proposition 2 ½ Overrides (Continued)

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

## History of Tax Levy – Budget FY2025

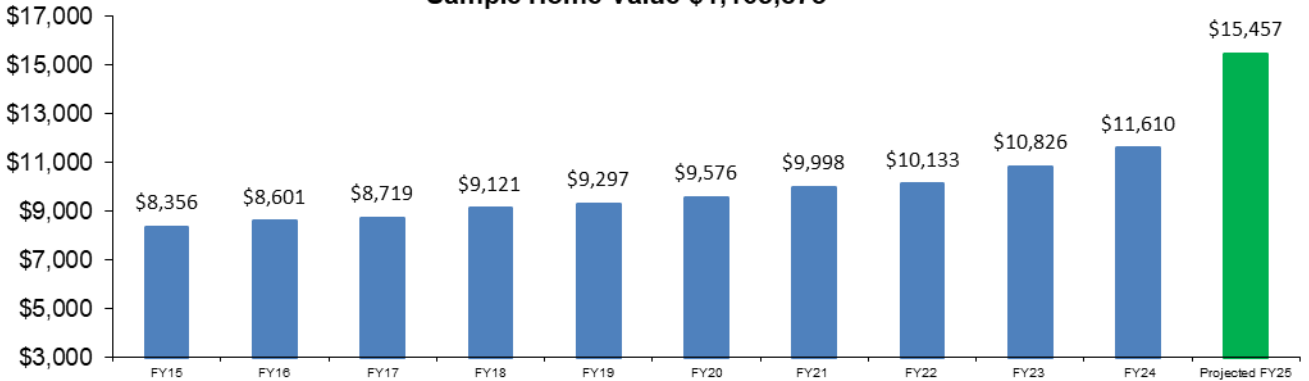
Tax Levy Calculation	FY2021	FY2022	FY2023	FY2024	Budget FY2025	
Prior Year Levy Limit	\$79,703,916	\$83,076,625	\$86,718,329	\$90,010,426	\$93,226,730	
Plus 2.5% Increase	\$1,992,598	\$2,076,916	\$2,167,958	\$2,250,261	\$2,330,668	Plus 2.5%
Plus New Growth	\$889,111	\$1,356,788	\$1,017,139	\$725,557	\$550,000	New growth
New Tax Levy University Station	\$491,000	\$208,000	\$107,000	\$52,746		Uni Station growth
TIF*				\$187,740		
General Overrides	\$0	\$0	\$0	\$0	\$0	
<b>Tax Levy Limit</b>	<b>\$83,076,625</b>	<b>\$86,718,329</b>	<b>\$90,010,426</b>	<b>\$93,226,730</b>	<b>\$96,107,398</b>	
<b>Exempt Debt*</b>	<b>\$1,217,416</b>	<b>\$1,048,819</b>	<b>\$1,059,561</b>	<b>\$4,369,541</b>	<b>\$4,013,644</b>	Exempt Debt
<b>Levy Capacity</b>	<b>\$84,294,041</b>	<b>\$87,767,148</b>	<b>\$91,069,987</b>	<b>\$97,596,271</b>	<b>\$100,121,042</b>	What we could tax
Actual Levy Assessed	\$83,468,800	\$86,593,963	\$90,274,411	\$97,119,785	\$100,121,042	What we actually tax
Excess Levy(Taxes not raised )	\$825,241	\$1,173,185	\$795,576	\$476,486	\$0	Unused tax levy
Increase in Actual Levy (including new growth)	4.0%	3.7%	4.3%	7.6%	3.1%	
<b>Increase in Levy without new growth</b>	<b>2.32%</b>	<b>1.87%</b>	<b>2.95%</b>	<b>6.72%</b>	<b>2.52%</b>	

- **Exempt debt - This is the net principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.**
- **New Growth - This represents taxes from new residential and commercial development.**
- **No general override since 2007**

# Tax Rate/Tax Bill History

Tax Rate per Thousand	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Projected FY25
Residential	\$14.66	\$14.57	\$15.09	\$14.65	\$14.51	\$14.78	\$14.83	\$14.30	\$12.81	
Commercial	\$28.27	\$28.20	\$29.30	\$28.24	\$28.22	\$28.59	\$28.99	\$27.63	\$24.68	
<b>% of Total Town Value</b>										
Residential Property	85.5%	85.1%	84.9%	84.1%	84.8%	85.26%	84.3%	85.4%	87.1%	
Commercial Property	14.4%	14.8%	15.1%	15.9%	15.3%	14.74%	15.7%	14.6%	12.9%	
Tax Shift Factor	1.70	1.70	1.70	1.68	1.70	1.70	1.70	1.70	1.72	
<b>% of Total Town Taxes</b>										
Residential Properties	75.4%	74.8%	74.3%	73.3%	74.1%	75.0%	73.4%	75.1%	77.8%	
Commercial Properties	24.5%	25.2%	25.7%	26.7%	25.9%	25.1%	26.6%	24.9%	22.3%	
<b>Sample Residential Tax Bill</b>										
Home Value	\$586,697	\$598,431	\$604,000	\$634,636	\$660,021	\$676,520	\$683,285	\$757,079	\$1,165,873	
Tax Bill	\$8,601	\$8,719	\$9,121	\$9,297	\$9,576	\$9,998	\$10,133	\$10,826	\$14,934	\$15,457
Tax Bill Increase	2.9%	1.3%	4.6%	2.0%	3.0%	4.4%	1.3%	6.80%	12.55%	3.50%
Single Tax Rate	\$16.63	\$16.59	\$17.24	\$16.81	\$16.60	\$16.81	\$17.05	\$16.20	\$14.35	
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	\$1,795	

**Average Residential Tax Bill  
Sample Home Value \$1,165,873**



	Home Value			Tax Bill		
	FY23	FY24	% Change	FY23	FY24	% Change
DOR Calculated Average Value	\$927,858	\$1,165,873	25.6%	\$13,268	\$14,934	12.55%
Median Value	\$797,600	\$999,500	25.3%	\$11,405	\$12,803	12.25%
Sample Home	\$690,118	\$862,647	25%	\$9,869	\$11,050	85

# The Components of the Tax Levy

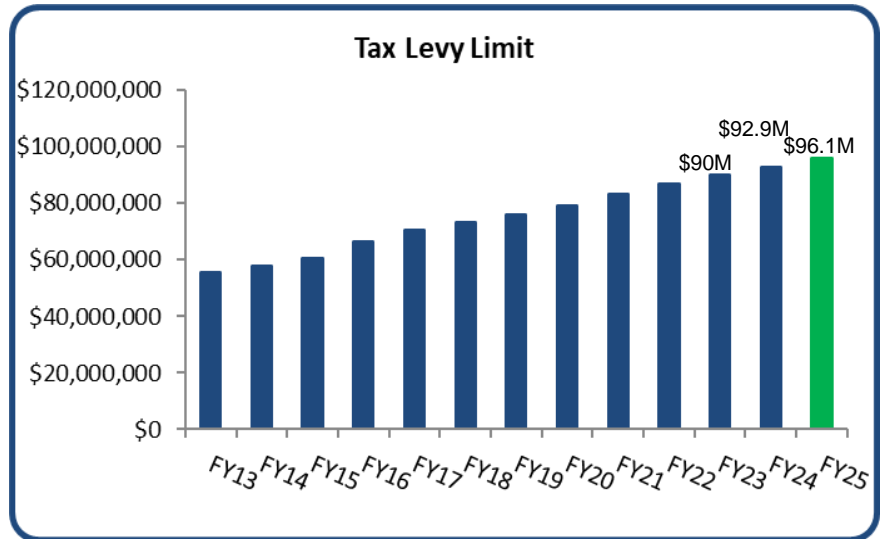
Property tax levy:

- 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:

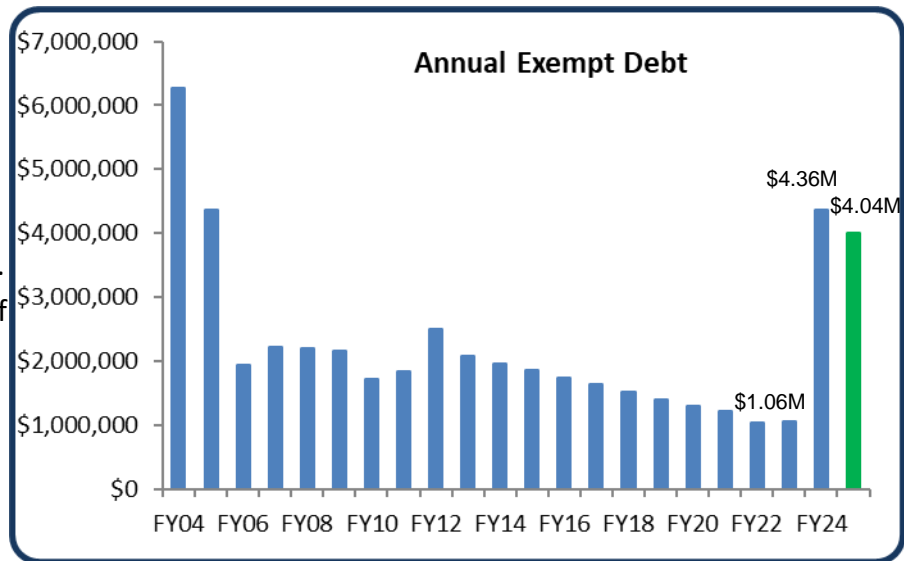
- **General Taxes:**

- 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.

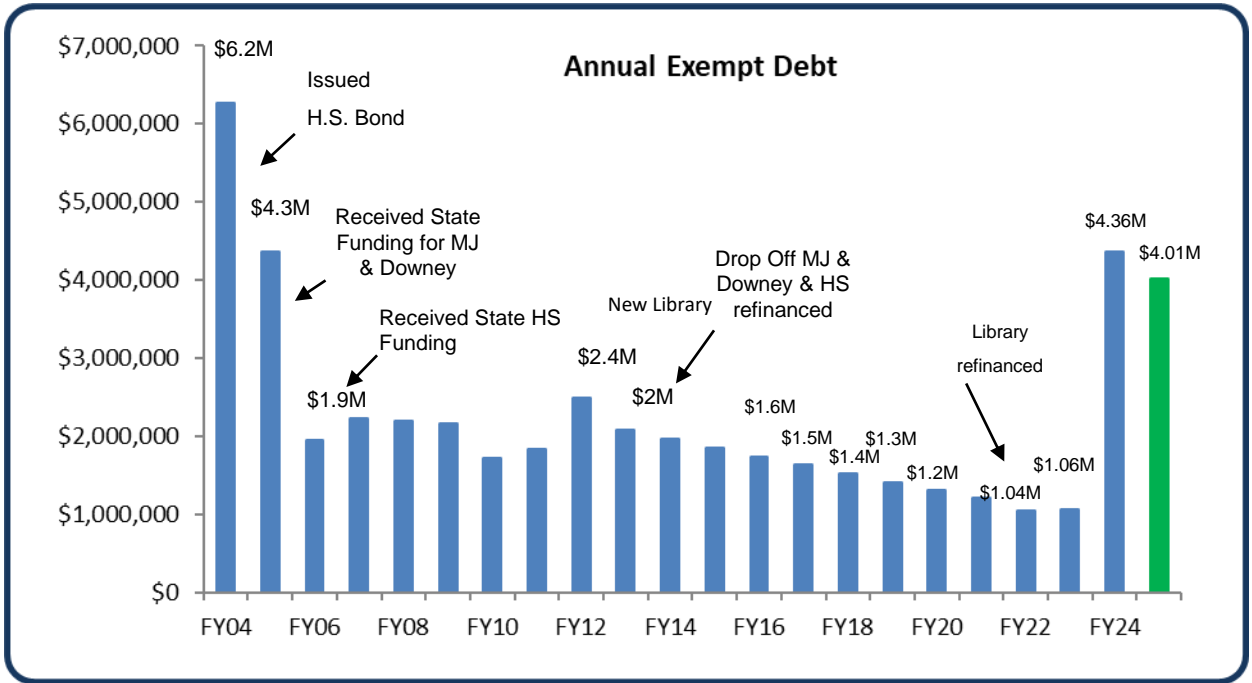


Proposition 2 ½ governs total taxes raised by the Town,  
not an individual home's bill.

# 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.

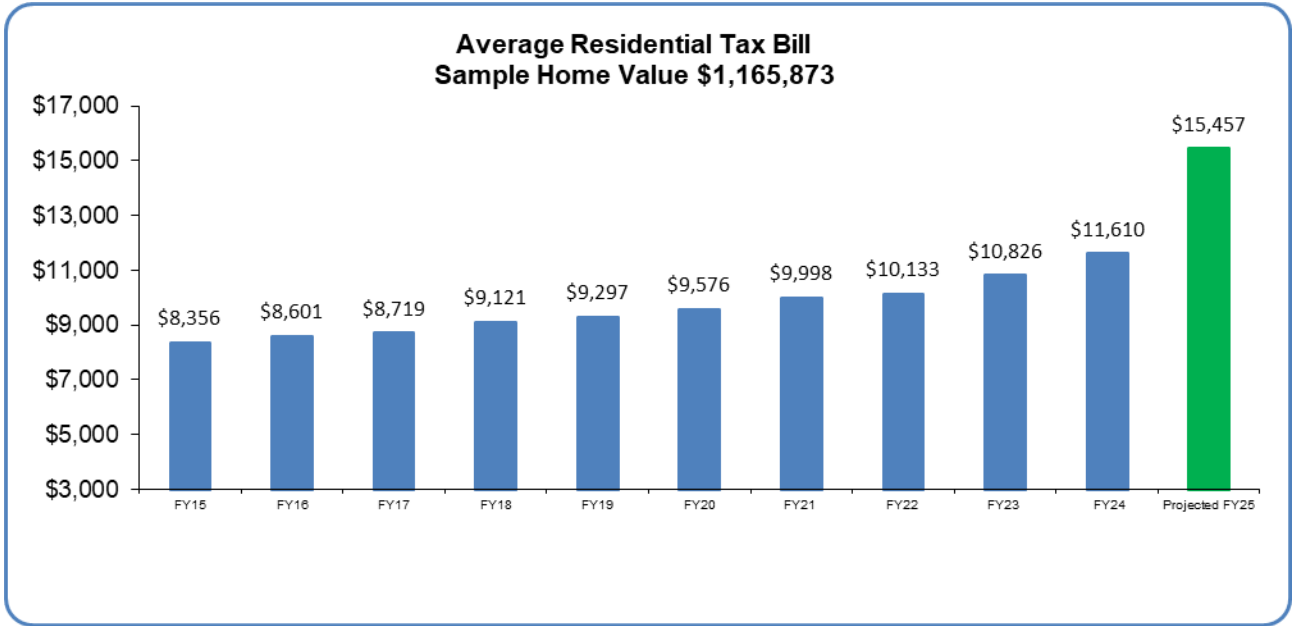
## Annual Exempt Debt



- 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%.
- FY25 Exempt Debt:

Library	\$519,350
Hanlon/Deerfield Feasibility and Design	\$87,619
Hanlon/Deerfield Construction	<u>\$3,406,675</u>
Total	\$4,013,644

# A Look At the Average Tax Bill



- This graph shows the taxes for a house valued at \$1.1M. 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.
- FY25 bill projected increase of \$523 or 3.5%.
  - Based on net tax levy change only, not any change in commercial/residential shift.

	FY20	FY21	FY22	FY23	FY24	Projected FY25
Average Tax Bill Increase	3.00%	4.40%	1.34%	6.80%	7.25%	3.50%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$ 1,380	\$ 1,374	\$ 1,517	\$ 1,507	\$ 1,795	
Average Residential Tax Bill Home Value	\$ 660,021	\$ 676,520	\$ 583,000	\$ 757,079	\$1,165,873	
Average Tax Bill	\$ 9,576	\$ 9,998	\$ 10,133	\$ 10,826	\$ 14,934	\$ 15,457

## Westwood's Ranking in the State Average Tax Bill

FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
18	17	17	18	17	18	18	17	21	20



## ***Information about your Fiscal Year 2024 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 7.6%, 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 FY24?***

The FY24 tax rates per \$1,000 of valuation are as follows:

<b>Tax Rate</b>	<b>FY23</b>	<b>FY24</b>	<b>Rate Change FY23 to FY24</b>	<b>% Change in Rate FY23 to FY24</b>
Residential	\$14.30	\$12.81	-\$1.49	-11%
Commercial	\$27.63	\$24.68	-\$2.95	-11%

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

This certified tax rate is multiplied by the value of your house to arrive at your new FY24 annual tax bill.

### ***Did overall property value in Westwood change from FY23 to FY24?***

Yes. The value of all real estate in Town increased by 21.87%, with residential value increasing 24.29% and commercial value increasing 7.75%.

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

Yes. 100% of the residential homes in Town had a change in value for FY24. 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 \$999,500, and the DOR calculated average home value is now \$1,165,873.

A report listing all home values for FY23 and FY24 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us). From the Home page, click the link for “Tax Rates and Property Assessments”. It is important to remember that state tax law dictates that your FY24 tax bill is based on the assessed value of your home as of **January 1, 2023** based on home sales that occurred during calendar year **2022**.

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.

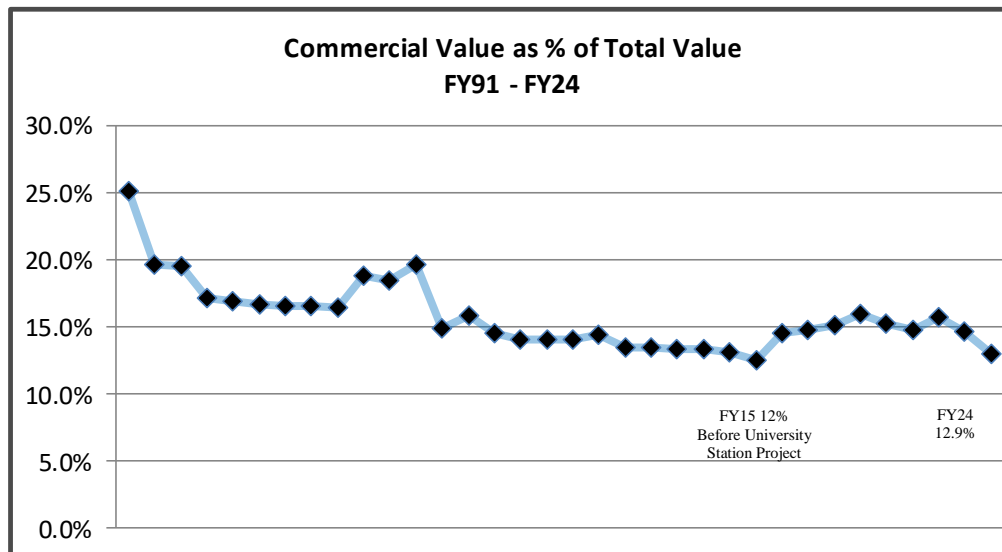
***Does every home experience the same change in their tax bill?***

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		
FY23	FY24	% Change	FY23	FY24	% Change
\$2,070,600	\$2,584,300	24.8%	\$29,610	\$33,105	11.8%
\$1,337,800	\$1,703,400	27.3%	\$19,131	\$21,821	14.1%
\$1,267,900	\$1,624,300	28.1%	\$18,131	\$20,807	14.8%
\$1,170,100	\$1,487,000	27.1%	\$16,732	\$19,048	13.8%
\$1,007,100	\$1,247,200	23.8%	\$14,402	\$15,977	10.9%
\$847,500	\$1,083,100	27.8%	\$12,119	\$13,875	14.5%
\$764,100	\$949,500	24.3%	\$10,927	\$12,163	11.3%
\$746,400	\$964,700	29.2%	\$10,674	\$12,358	15.8%
\$660,300	\$792,700	20.1%	\$9,442	\$10,154	7.5%

***Did total commercial property value change for FY24?***

Yes. The total commercial property saw an overall increase in value of approximately \$62.9 million or 7%.



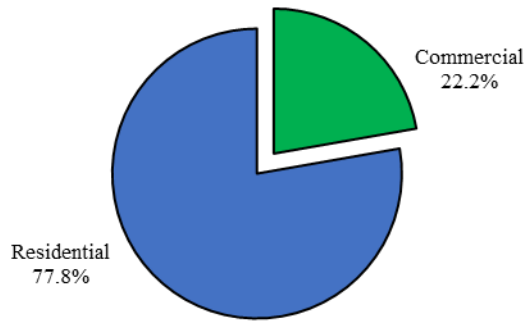
In FY24, commercial properties are 12.9% of the Town’s total value, a decrease from 14.62% in FY23.

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

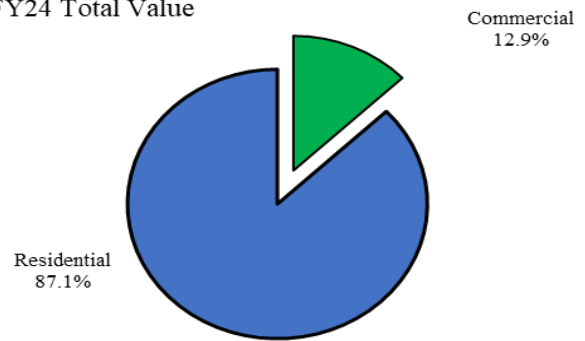
Yes. The Town has a split tax rate, charging commercial property a higher rate than residential. The Select Board, in consultation with the Board of Assessors, voted to set the FY24 shift factor, which sets the different rates, at 1.72.

In FY24, commercial property, while only representing 12.93% of the Town's value, will pay 22.23% of the total taxes, a decrease from the 24.9% in FY23.

FY24 Percentage of Taxes Paid



FY24 Total Value



In FY24, commercial properties are 12.93% of the Town's total value, but will pay 22.23% 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 \$1,165,873 would increase an additional 8% or \$1,795. 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 FY24 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	FY24 Debt Payments	Net Amount of Debt in FY24 Levy
Library Construction - \$9.3 million	2031	13 <sup>th</sup> of 20	\$533,600
Hanlon/Deerfield Feasibility & Design	2052	2 <sup>nd</sup> of 30	\$89,119
Hanlon/Deerfield School Construction	2052	1 <sup>st</sup> of 30	\$3,746,823

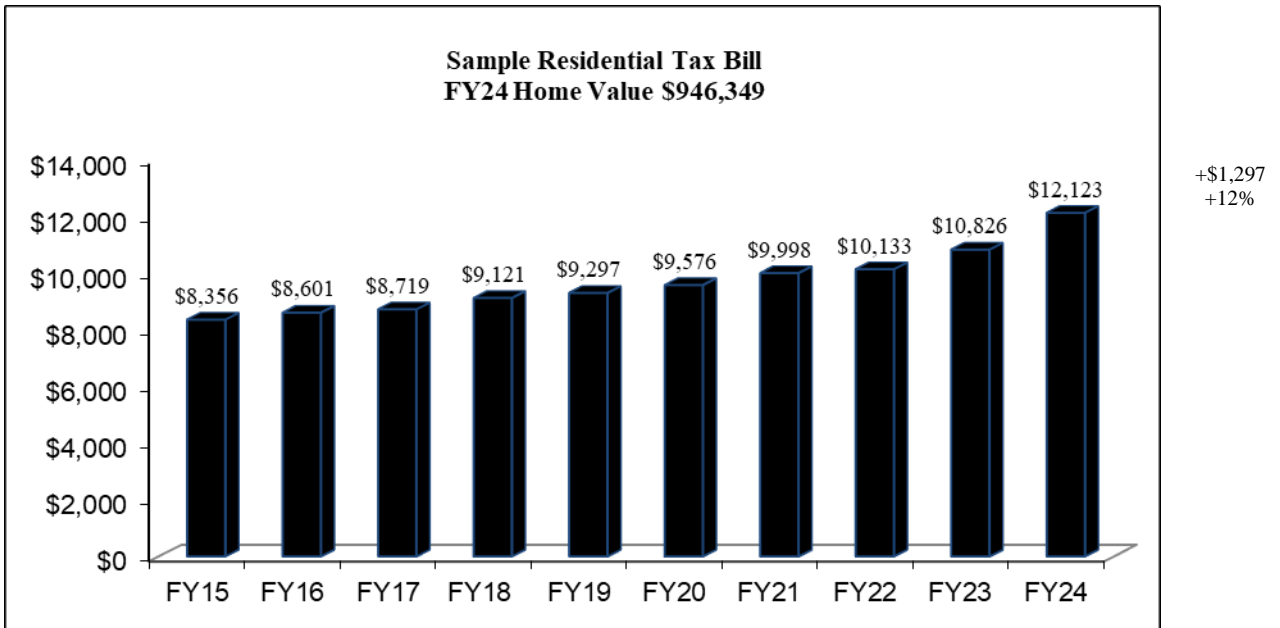
All other debt projects approved outside of Proposition 2 ½ have been completed, meaning the bond has been fully repaid and the cost removed from the tax levy. The 20 year library bond was refinanced in the Spring of 2021, reducing the net interest rate on the bond to 1.15%. This refinancing provides budget savings over the remaining bond of \$759K, reducing the exempt debt by approximately \$75K per year. The FY23 tax levy included debt service for the feasibility and design portion of the previously approved Hanlon/Deerfield School project. The FY24 tax levy includes the first debt service payment for the construction portion of the 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 2023 Annual Town Meeting. It also includes debt currently approved outside of Proposition 2 ½. This tax rate is then multiplied by the value of your house to arrive at your new tax amount.

Proposition 2 ½ places limits on the total amount of taxes that can be raised by a city or town. It does not apply to an individual tax bill. While the total taxes collected by the Town including new growth increased by 7.6%, 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 \$1,297, or +12% from FY23 to FY24.*

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

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

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

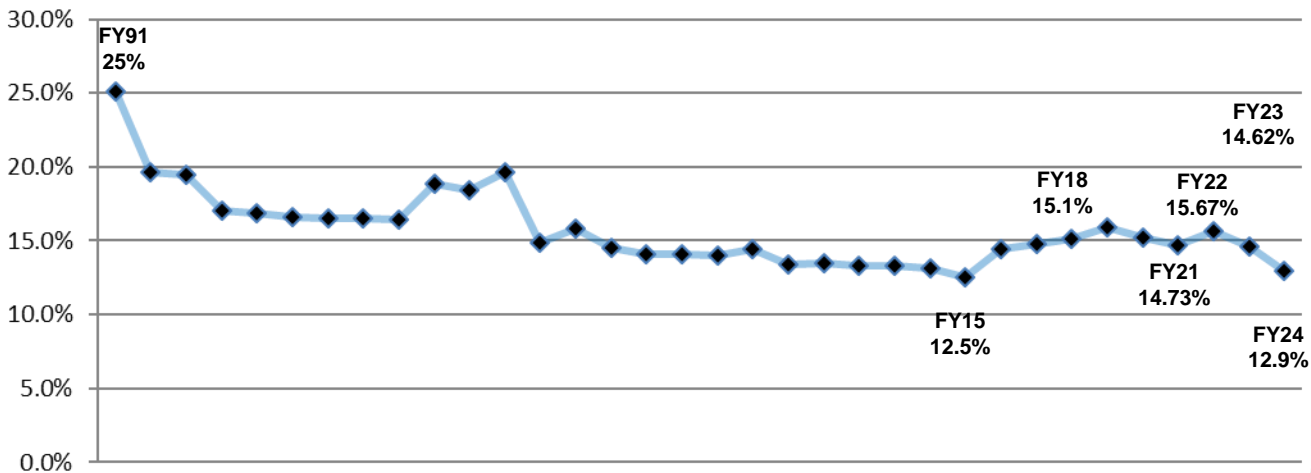
Additionally, the Westwood Community Chest is a resource available to all residents. Westwood Community Chest provides emergency financial assistance to residents facing financial difficulties by awarding funds towards basic needs. Their website is: [www.WestwoodCommunityChest.org/Request-Help/](http://www.WestwoodCommunityChest.org/Request-Help/)

# Assessed Value by Classification

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

Assessed and Actual Values and Tax Rates										
Year	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial as % of Total Value	Direct Tax Rate	Total Town Value
2015	3,201,759,309	\$15.24	305,143,078	104,513,800	48,705,000	458,361,878	\$28.79	12.5%	\$16.94	3,660,121,187
2016	3,479,561,719	\$14.66	429,192,713	100,498,400	58,369,200	588,060,313	\$28.27	14.5%	\$16.63	4,067,622,032
2017	3,620,229,895	\$14.57	467,768,522	90,401,550	71,406,300	629,576,372	\$28.20	14.8%	\$16.59	4,249,806,267
2018	3,644,725,298	\$15.09	479,097,796	91,967,650	77,631,000	648,696,446	\$29.30	15.1%	\$17.24	4,293,421,744
2019	3,848,500,382	\$14.65	549,160,539	93,693,650	85,728,200	728,582,389	\$28.24	15.9%	\$16.81	4,577,082,771
2020	4,095,829,530	\$14.51	557,002,679	93,617,500	86,218,300	736,838,479	\$28.22	15.2%	\$16.60	4,832,668,009
2021	4,232,672,732	\$14.78	548,845,709	92,783,450	89,740,290	731,369,449	\$28.59	14.73%	\$16.81	4,964,042,181
2022	4,283,363,617	\$14.83	556,387,365	117,194,550	122,267,730	795,849,645	\$28.98	15.67%	\$17.05	5,079,213,262
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
2024	5,894,529,875	\$12.81	611,188,907	138,166,300	126,287,330	875,642,537	\$24.68	12.9%	\$14.35	6,770,172,412

Commercial Value as % of Total Value  
FY91 - FY24

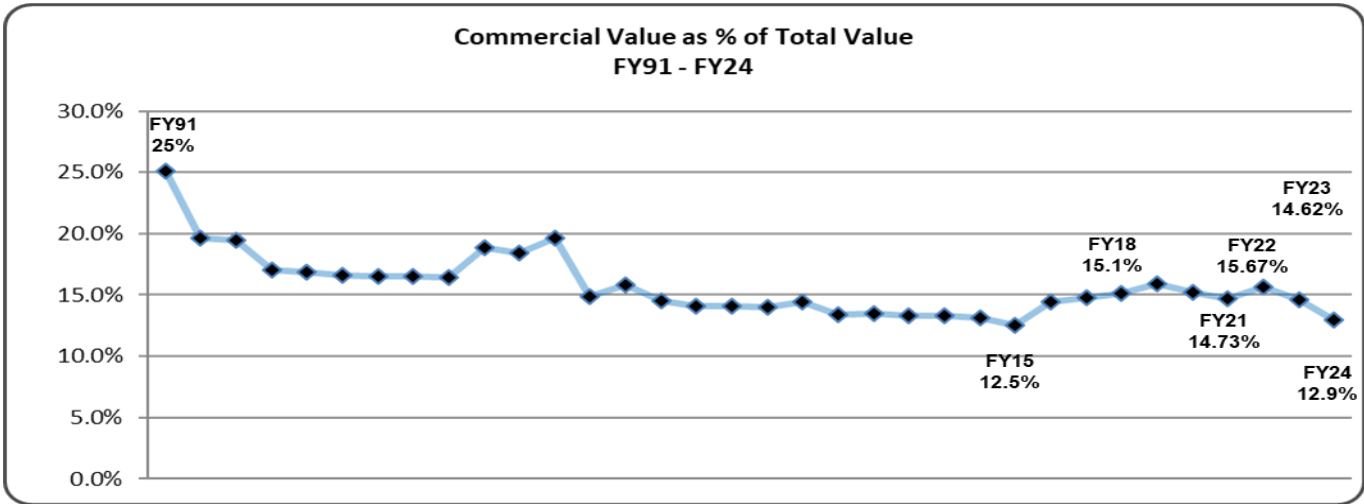


University Station has significantly strengthened the Town’s commercial value since opening in 2015.

A report listing all individual property values for FY23 and FY24 can be found on the Town’s web site at [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).

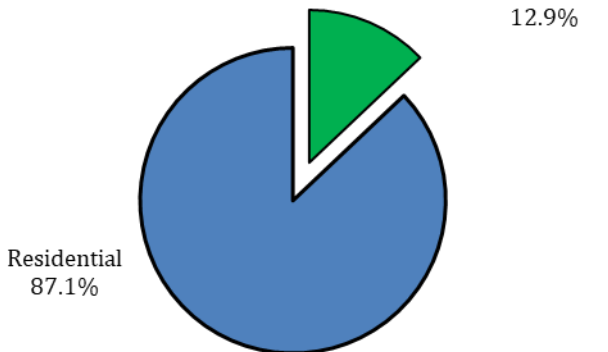
# Commercial Value is Important to Town Finances, and Serves to Moderate Residential Tax Bills

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

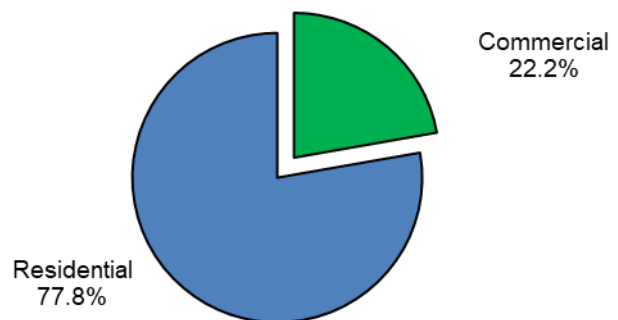


Type of Property	Tax Rate
Commercial	\$24.68
Residential	\$12.81

**FY24 Total Value**



**FY24 Percentage of Taxes Paid**

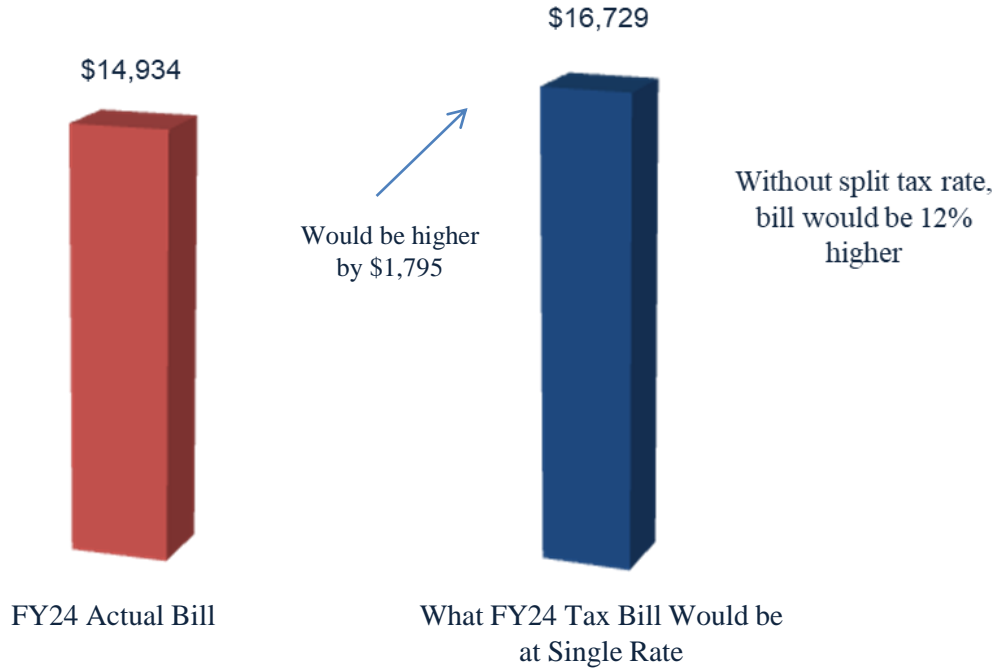


Commercial is 12.93% of value, but pays 22.23% of taxes

In FY24, the split tax rate saves the average homeowner \$1,795 or 12% of their tax bill

# Tax Relief Efforts

## Benefits of Commercial Tax Rate



The commercial split tax rate provides significant relief for homeowners.  
In FY24 that relief is \$1,795.

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 FY24 shift factor, which sets the different rates, at 1.72.

In FY24, commercial property, while only representing 12.93% of the Town's value, will pay 22.23% of the total taxes.

Type of Property	Tax Rate
Commercial	\$24.68
Residential	\$12.81

# 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"

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

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

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

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

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

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

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

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

Or mail your donation check, made payable to:

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

**Mail to:**

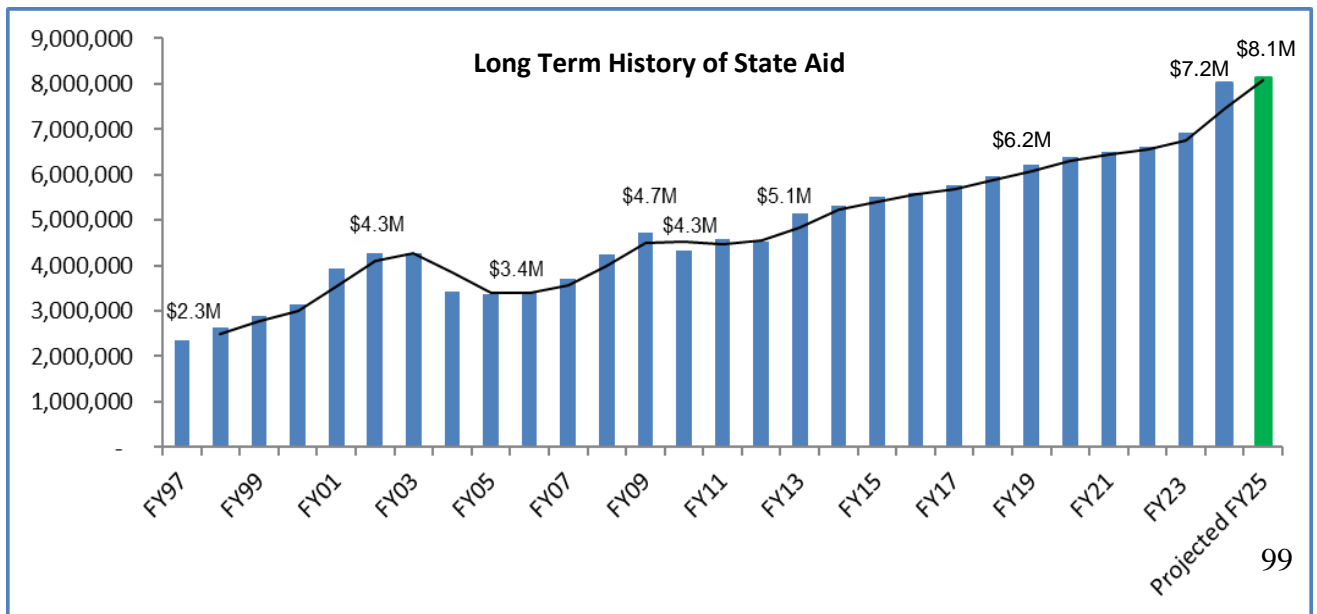
**Aid to the Elderly & Disabled Tax Fund  
Tax Collector's Office  
Westwood Town Hall  
580 High Street  
Westwood, MA 02090**

# 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.

	FY2021	FY2022	FY2023	FY2024	Governor's Projected FY2025
Chapter 70-Education	\$5,635,405	\$5,723,453	\$6,007,132	\$7,092,497	\$7,156,166
Municipal Aid	\$774,708	\$801,823	\$845,121	\$872,165	\$898,330
Other	\$91,105	\$69,590	\$59,426	\$20,948	\$39,316
Offsets (Restricted to Library)	\$27,535	\$27,806	\$32,523	\$37,724	\$37,723
<b>Total Receipts</b>	<b>\$6,528,753</b>	<b>\$6,622,672</b>	<b>\$6,944,202</b>	<b>\$8,023,334</b>	<b>\$8,131,535</b>
Charges					
County Tax	205,145	206,700	211,868	207,895	213,093
MBTA Assessment	361,219	371,431	375,618	393,222	404,499
Other	\$125,227	\$136,938	\$217,706	\$210,760	\$190,747
<b>Total Charges</b>	<b>\$691,591</b>	<b>\$715,069</b>	<b>\$805,192</b>	<b>\$811,877</b>	<b>\$808,339</b>
<b>Net State Aid</b>	<b>\$5,837,162</b>	<b>\$5,907,603</b>	<b>\$6,139,010</b>	<b>\$7,211,457</b>	<b>\$7,323,196</b>

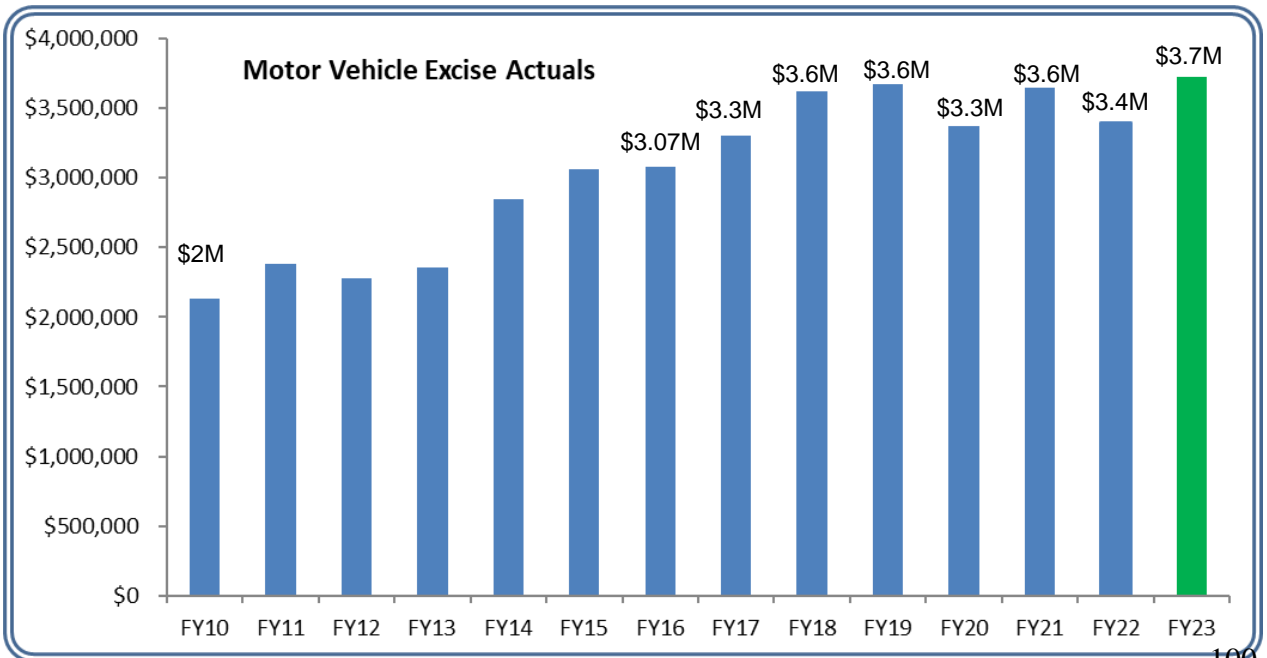


# FY2025 Local Receipts

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.

	FY20	FY21	FY21	FY22	FY23	FY24	FY25
	Actual	Budget	Actual	Actual	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$3,368,741	\$2,680,000	\$3,648,226	\$3,398,760	\$3,727,446	\$2,718,500	\$3,018,500
Penalties and Interest	\$93,136	\$90,000	\$136,758	\$331,085	\$177,444	\$90,000	\$90,000
License/Permits	\$1,283,355	\$657,915	\$959,731	\$1,199,540	\$2,044,898	\$658,615	\$708,615
Departmental Receipts	\$311,462	\$310,500	\$413,885	\$444,240	\$457,958	\$292,300	\$292,300
Investment Income	\$169,795	\$90,000	\$69,046	\$92,523	\$1,977,980	\$69,000	\$119,000
Recreation	\$180,000	\$332,442	\$332,442	\$332,442	\$332,442	\$332,442	\$332,442
Other	\$208,807	\$35,000	\$39,947	\$42,588	\$175,507	\$35,000	\$35,000
	<b>\$5,615,295</b>	<b>\$4,195,857</b>	<b>\$5,600,035</b>	<b>\$5,841,178</b>	<b>\$8,893,675</b>	<b>\$4,195,857</b>	<b>\$4,595,857</b>

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



## FY2025 Available Funds

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

<b>Available Funds Allocated</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Lot Sales	\$96,750	\$92,250	\$0	\$0	\$0	\$0
Ambulance Receipts for Ongoing Budget	\$391,075	\$411,075	\$411,075	\$411,075	\$411,075	\$417,325
High School Bond Premium (will end FY23)	\$8,690	\$6,468	\$4,197	\$2,098	\$0	\$0
Library Bond Premium (end with bond refinance 3/21)	\$13,661	\$12,453	\$11,246	\$0	\$0	\$0
BAN Premium for Hanlon/Deerfield				\$16,280	\$0	\$0
	<b>\$527,176</b>	<b>\$539,246</b>	<b>\$443,518</b>	<b>\$446,453</b>	<b>\$428,075</b>	<b>\$434,325</b>

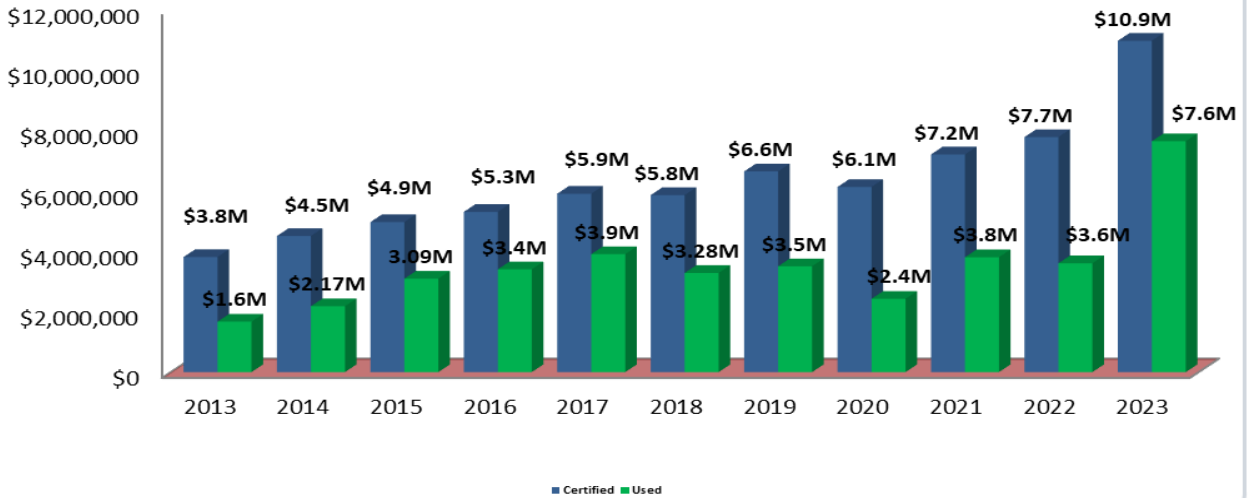
<b>Available Funds for Prior Year/Misc Warrant Articles</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Additional Ambulance (equipment/salaries/purchase ambulance)	\$141,000	\$127,220	\$502,500	\$224,000	\$565,000	\$302,000
Sale of Assets Account						
Overlay Surplus	\$26,000	\$31,500			\$85,000	
Cemetery Lot Sales for special article						
Additional State Aid						
Bond Premium						
Miscellaneous Funding						
	<b>\$167,000</b>	<b>\$158,720</b>	<b>\$502,500</b>	<b>\$224,000</b>	<b>\$650,000</b>	<b>\$302,000</b>

- Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.
  - Major available fund is ambulance receipts – used to offset costs of providing service.
    - Current balance in ambulance account (1/24) before appropriation - \$1.6M.

## A Look at Free Cash

- Certified Free Cash as of June 30, 2023 is \$10,959,301.
- Good FY23 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.
- FY25 budget uses \$2.3M for capital , \$125,000 for Stabilization and \$560K for the Fincom and Select Board Reserves.

**Certified/Used Free Cash**



Certified Date	July 2023	July 2022	July 2021	July 2020	July 2019	July 2018
Amount	\$ 10,959,301	\$7,772,702	\$7,264,563	\$6,124,816	\$6,637,200	\$5,854,683
Planned Use:						
STM Article 1	\$ 2,100,000					
Reserves	\$ 560,000	\$405,000				
Stabilization	\$ 125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Capital	\$ 2,352,250	\$2,372,500	\$2,373,250	\$2,321,650	\$3,383,900	\$3,163,500
Articles	\$ 850,000	\$393,000	\$1,335,000	\$181,000	\$350,000	\$0
<b>Total Used</b>	<b>\$ 5,987,250</b>	<b>\$3,295,500</b>	<b>\$3,833,250</b>	<b>\$2,627,650</b>	<b>\$3,858,900</b>	<b>\$3,288,500</b>
<b>Unallocated</b>	<b>\$ 4,972,051</b>	<b>\$4,477,202</b>	<b>\$3,431,313</b>	<b>\$3,497,166</b>	<b>\$2,778,300</b>	<b>\$2,566,183</b>

- Financial Policy target is approximately \$4.2M 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

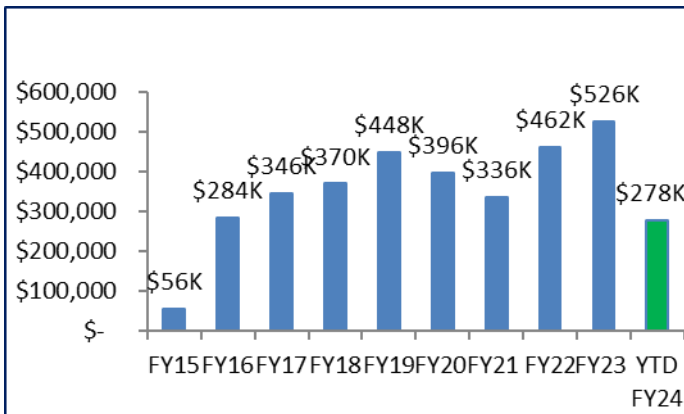
- Municipalities are allowed to charge a local hotel tax up to 6%.
- Westwood adopted the 6% charge at the 2016 Annual Town Meeting.

### Restricted Funding

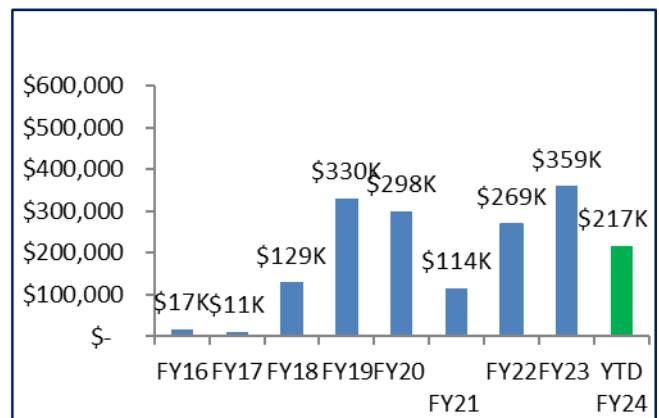
- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings. All use of funding requires a 2/3 vote by Town Meeting.

## Revenue

**Annual Meals Tax Revenue**



**Annual Hotels Tax Revenue**



### Most Recent Quarterly Receipts

	Meals	Hotels
9/30/22	\$137,818	\$110,950
12/31/22	\$128,956	\$93,006
3/31/23	\$125,987	\$63,387
6/30/23	\$133,483	\$92,055
9/30/23	\$157,695	\$114,153
12/31/23	\$120,898	\$103,486

# Meals/Hotel Tax

## Use of Funds

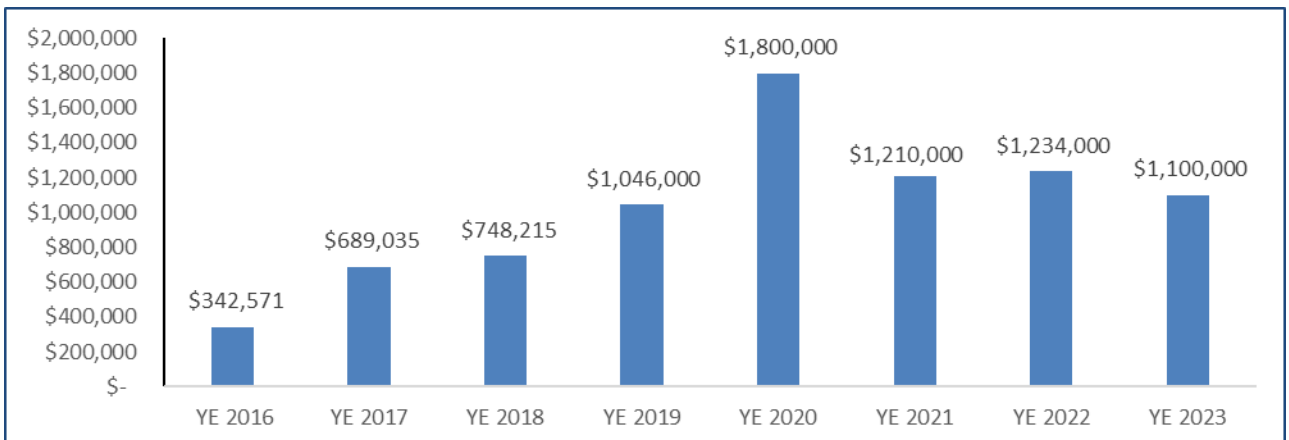
Any use of funds must be appropriated by Town Meeting. All use requires a 2/3 vote by Town Meeting. Funds have been used for capital projects.

- 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
- May 2023 Town Meeting appropriated \$1.1M of funds
  - Truck for DPW, delayed from previous year’s request \$175K
  - Buildings – Library projects - \$125K
  - Schools Network Project and HS Auditorium project \$800K
- Proposal for May 2024 meeting includes usage of \$550K of funds
  - Generator upgrade and replacement at municipal buildings \$400K
  - Replacement of acoustic tiles at the town pool \$150K

## Balance in the Account

- The balance in the account as of December 31, 2023 is \$1.3M

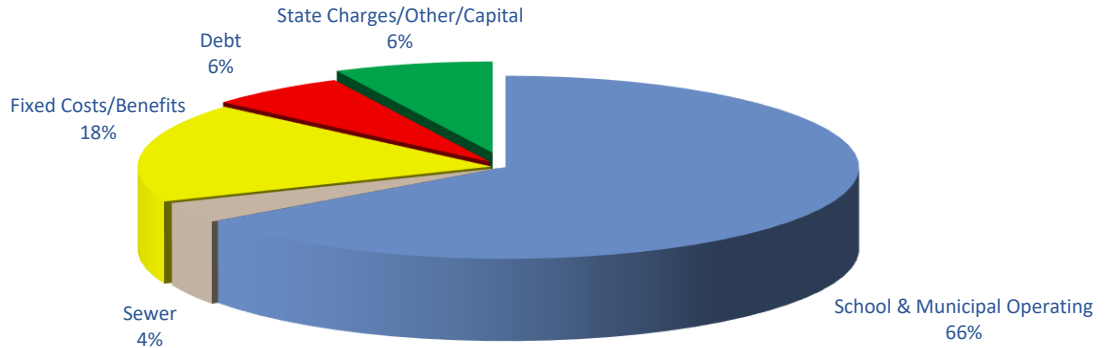
**History of Meals/Hotels Tax Account Balance**  
**Fiscal Year End Balance**





# FY2025 Proposed Expenditure Summary

## FY2025 Expenditure Summary

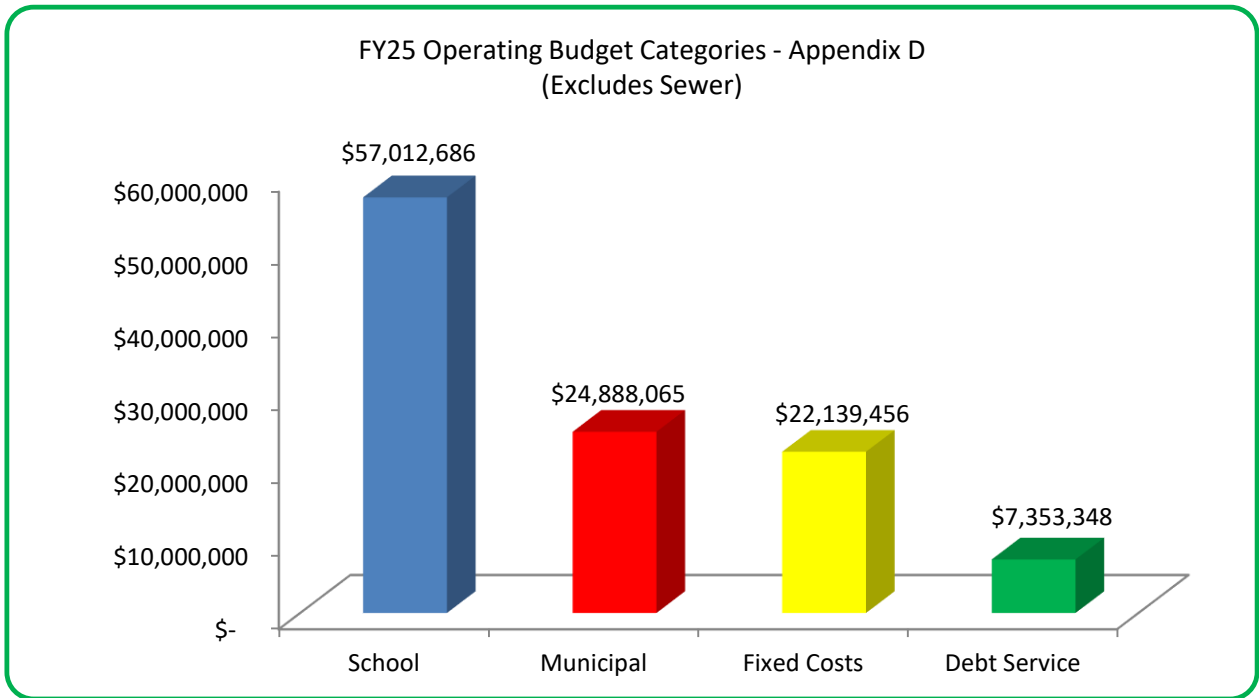


### FY2025 Proposed Expenditure Summary

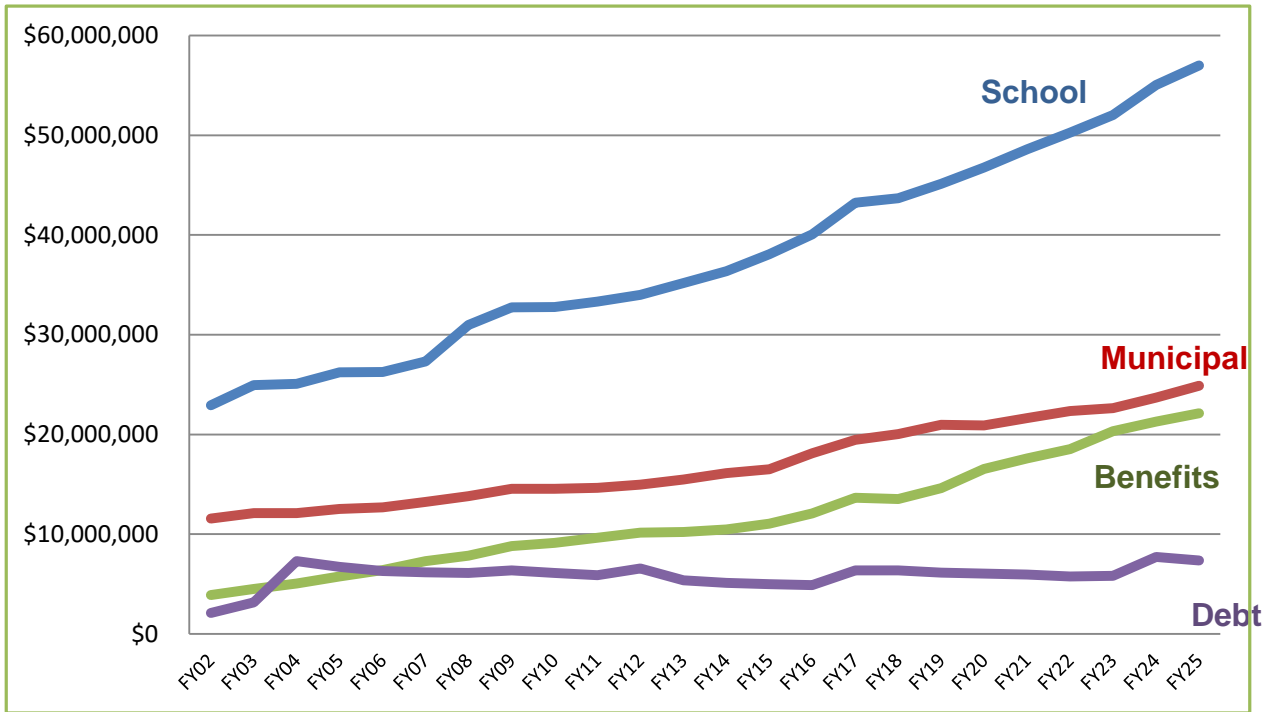
	FY2024	FY2025 Projected	\$ Change	% Change
Operating Budget - School Categories	\$55,038,986	\$57,012,686	\$1,973,700	3.6%
Operating Budget - Municipal	\$23,683,737	\$24,888,065	\$1,204,328	5.1%
Benefits/Reserves/Insurance	\$21,290,095	\$22,139,456	\$849,361	4.0%
Sewer - Operating	\$4,486,129	\$4,250,004	(\$236,125)	-5.3%
Debt Service	\$7,709,245	\$7,353,348	(\$355,897)	-4.6%
<b>Total Operating</b>	<b>\$112,208,192</b>	<b>\$115,643,559</b>	<b>\$3,435,367</b>	<b>3.1%</b>
Capital Base Budget - School & Municipal	\$2,372,500	\$2,352,250	(\$20,250)	-0.9%
Capital - Sewer	\$1,260,000	\$750,000	(\$510,000)	-40.5%
<b>Other Appropriations:</b>				
To Stabilization	\$125,000	\$125,000	\$0	0.0%
Additional Capital	\$1,545,000	\$670,000	(\$875,000)	-56.6%
To OPEB Trust	\$1,540,000	\$1,565,000	\$25,000	1.6%
Prior Year/Other Articles	\$598,000	\$1,032,000	\$434,000	72.6%
State Charges/Offsets/Overlay/Snow	\$1,352,722	\$1,345,561	(\$7,161)	-0.5%
<b>Total Expenditures</b>	<b>\$121,001,414</b>	<b>\$123,483,370</b>	<b>\$2,481,956</b>	<b>2.1%</b>

# Operating Budget Categories

FY24 Budget	Category	FY25 Proposed	\$ Change FY25 v FY24	% Change FY25 v FY24
\$ 54,743,565	School Operating	\$ 56,763,603	\$ 2,020,038	3.7%
\$ 23,683,737	Municipal Operating	\$ 24,888,065	\$ 1,204,328	5.1%
\$ 169,054	Blue Hills Regional School	\$ 118,881	\$ (50,173)	-29.7%
\$ 126,367	Traffic Supervisors	\$ 130,202	\$ 3,835	3.0%
\$ 21,290,095	Fixed Costs	\$ 22,139,456	\$ 849,361	4.0%
\$ 7,709,245	Debt Service	\$ 7,353,348	\$ (355,897)	-4.6%
\$ 4,486,129	Sewer	\$ 4,250,004	\$ (236,125)	-5.3%
<b>\$ 112,208,192</b>	<b>Total</b>	<b>\$ 115,643,559</b>	<b>\$ 3,435,367</b>	<b>3.1%</b>



# A Look at the Budget History

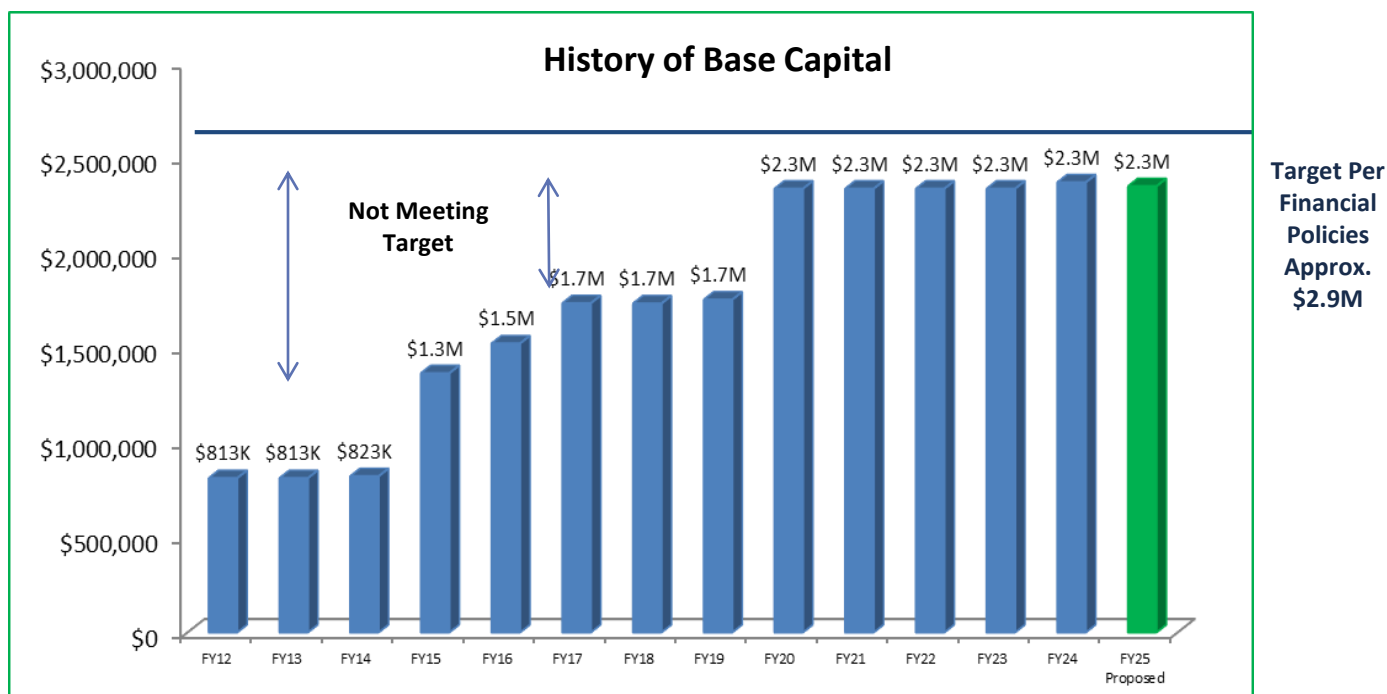


Budget	% Change in Budget								
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
School Budgets	4.9%	3.3%	3.4%	3.47%	3.6%	3.44%	3.50%	5.80%	3.70%
Municipal Budgets	3.7%	3.6%	3.8%	3.5%	3.57%	3.17%	3.74%	4.60%	5.08%
Benefits/ Insurance/ Reserves	8.8%	10.6%	8.1%	4.1%	6.4%	5.3%	6.7%	4.6%	4.5%
Debt Service	30%	-1.4%	-3.6%	-1.3%	-1.8%	-3.4%	1.2%	32.5%	-4.6%

# 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 \$2.9M.
  - 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.
- FY25 continues improvement in ongoing capital funding.



### Base Capital

- Article: Municipal Capital Improvements
  - \$1,335,250 funded with Free Cash
- Article: School Capital Improvements
  - \$1,017,000, funded with Free Cash

### Other Capital Articles:

- Article: Sewer Capital Improvements
  - \$750,000 funded with Sewer Retained Earnings
- Article: Ambulance Capital
  - \$120,000 funded with Ambulance Receipts

# Capital Funding

## Capital Budget – Other Capital Article

- Since FY17, the Town Meeting has approved an “additional” capital budget article
- FY25 Proposed Budget includes an Additional Capital Article of \$550k
- 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

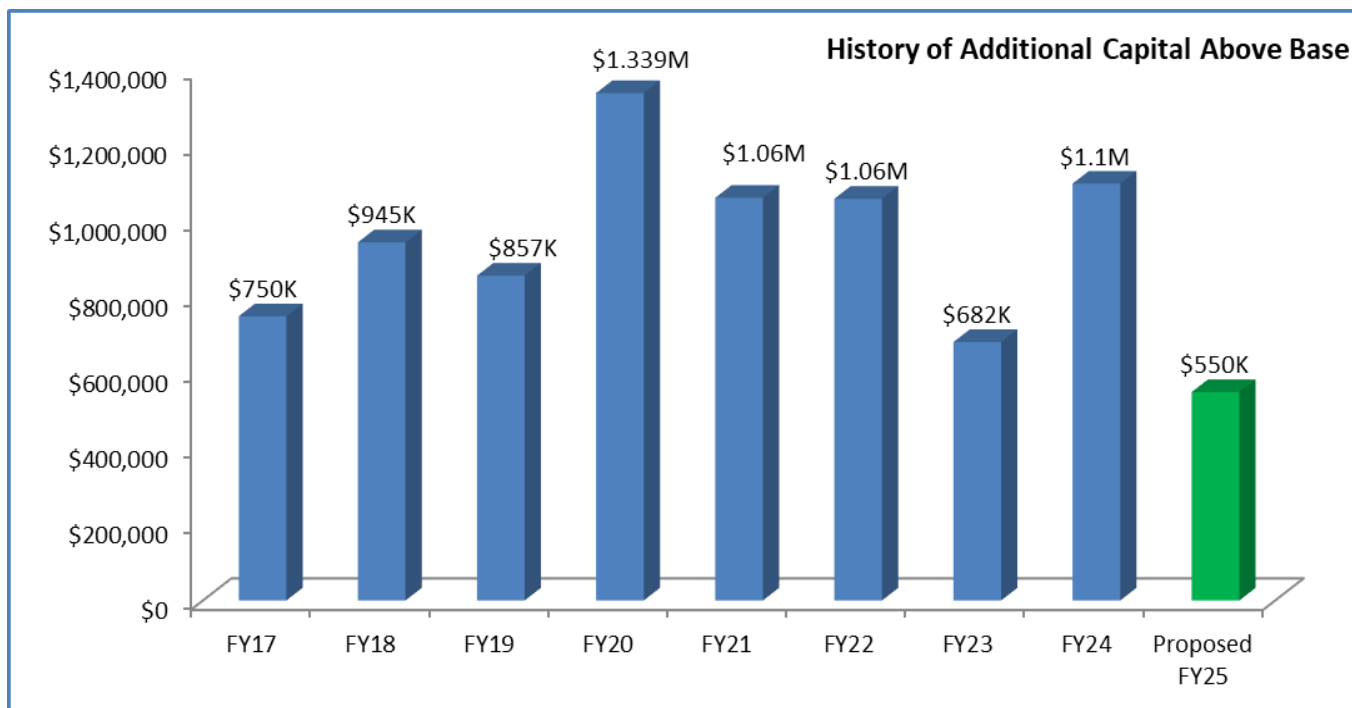
- School IT network
- High School Tennis Court Lighting
- Thurston/Senior Center HVAC
- HS Multipurpose Turf Field
- Pool Repairs

### FY23

- School Street Playground
- Schools Network Project
- Fire systems upgrade
- Library parking lot

### FY24

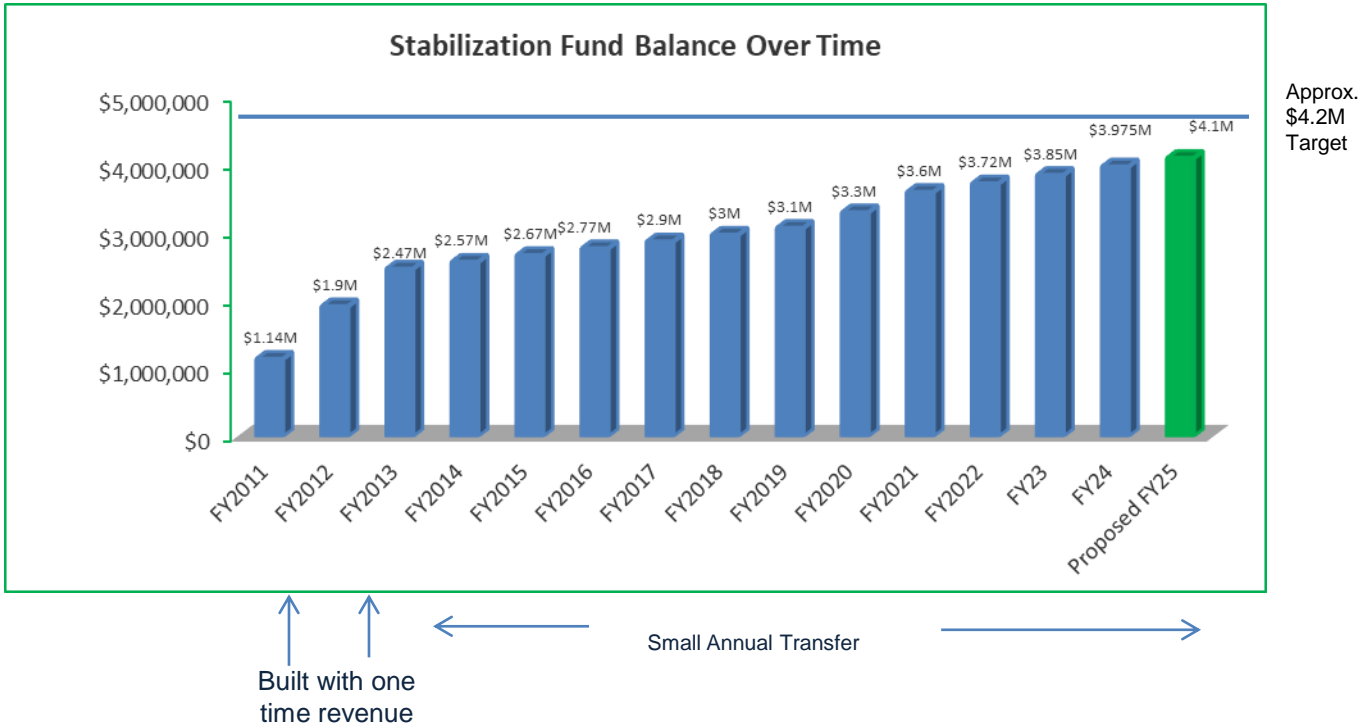
- DPW Equipment
- Library Projects
- Schools Network upgrade
- High School Auditorium Project



- FY25 Proposed Other Capital
  - \$550K Funded with Meals/Hotels Tax
    - Generator upgrades and replacement at municipal buildings \$400K
    - Acoustic tiles for Town pool \$150K

# 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.

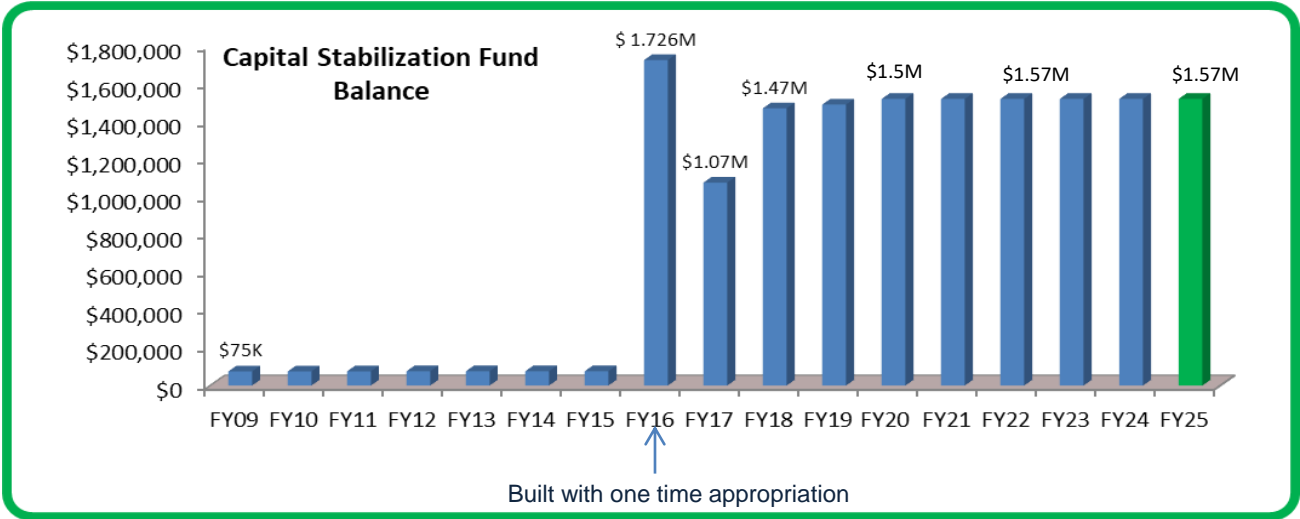


Stabilization Fund						
	FY2020	FY2021	FY22	FY23	FY24	Proposed FY25
<b>Annual Appropriation</b>	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
<b>One Time Additional Appropriation</b>	\$0	\$0	\$0	\$0	\$0	\$0

- The FY25 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	FY25
Annual Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One Time Appropriation	\$1,650,000	\$0	\$397,000	\$0	\$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.

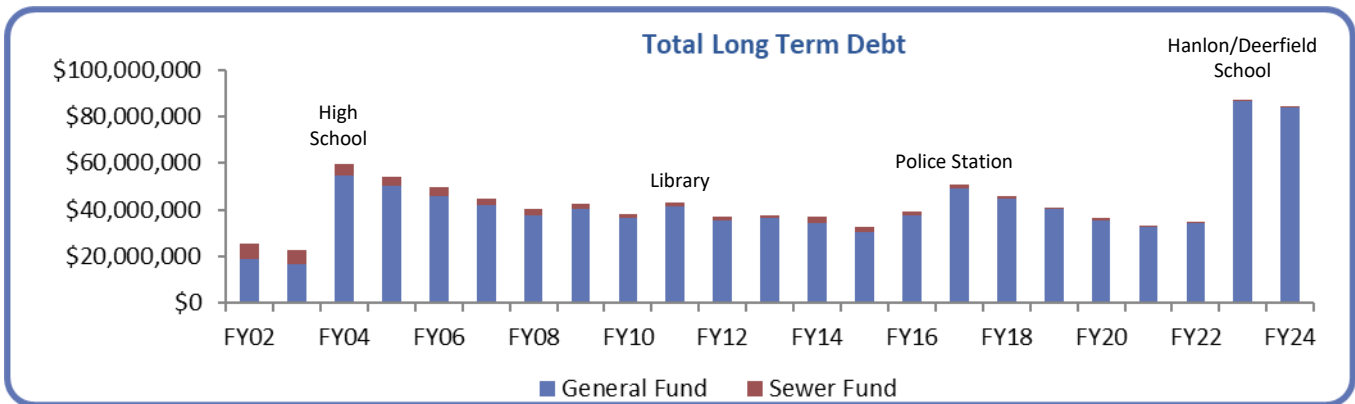
## Credit Rating

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	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>General Fund</b>	44,710,000	40,120,000	35,545,000	32,655,000	34,510,000	86,550,000	83,890,000
<b>Sewer Fund</b>	1,274,700	868,600	666,800	465,000	435,000	267,500	100,000
<b>Total</b>	45,984,700	40,988,600	36,211,800	33,120,000	34,945,000	86,817,500	83,990,000

# Debt Management

## Town Debt – Utilized Favorable Borrowing Climate

### Favorable Borrowing Climate

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

### Recent Bond Sales

- Ban sold April 2023
  - \$1.225M, 1 year term, 3.083%
- 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%

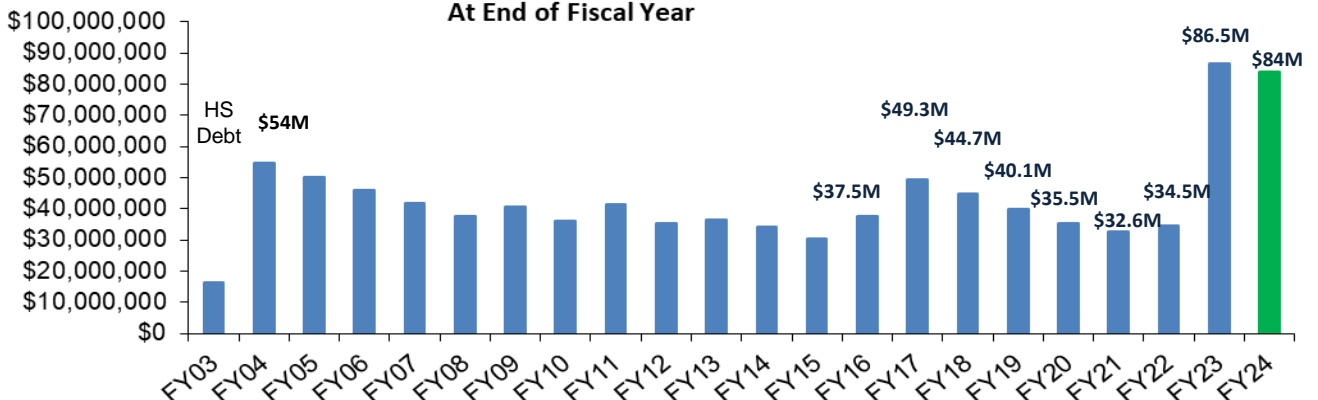
### Recent Bond Sales

- 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 Long Term**

<b>Debt Authorized, Not Yet Issued Long Term</b>		
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
Cemetery Expansion Construction	ATM 2023	\$1,500,000
Fire Ladder Truck	ATM 2023	\$1,850,000
<b>Total</b>		<b>\$28,193,591</b>

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



# Long Term Debt Outstanding

## Long Term Debt Outstanding – General Fund

Description	Net Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-24
<b>Outside of Prop 2 1/2 - Exempt</b>					
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	\$2,745,000
Hanlon/Deerfield School Feasibility/Design	2.27	4/2022	4/2052	\$1,773,500	\$1,708,500
Hanlon/Deerfield School Construction	3.77	8/2022	8/2052	\$56,575,000	\$56,565,000
<b>Within Prop 2 1/2</b>					
High School Completion	3.48	8/2008	2/2023	\$1,950,000	\$0
Thurston Modulares (2009) Refinanced 4.21	1.15	4/2021	2/2029	\$3,500,000	\$655,000
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	\$0
Design Fire Station	2.66	9/2015	9/2035	\$850,000	\$510,000
Construct Fire Station	2.66	9/2015	9/2035	\$8,650,000	\$5,190,000
LED Lights Upgrade	2.66	9/2015	9/2025	\$500,000	\$100,000
Cemetery Expansion	2.66	9/2015	9/2020	\$450,000	\$0
Deerfield Rd/Parking Improvements	2.42	9/2016	3/2026	\$2,000,000	\$400,000
Land Purchase	2.42	9/2016	3/2026	\$890,000	\$170,000
Police Station Design	2.42	9/2016	3/2045	\$1,000,000	\$720,000
Police Station Construction	2.42	9/2016	3/2046	\$12,755,000	\$9,350,000
Islington/Wentworth Library	1.15	4/2021	2/2041	\$1,831,696	\$1,545,000
Road improvement	1.15	4/2021	2/2031	\$895,000	\$625,000
Road improvement	2.27	4/2022	4/2032	\$4,606,500	\$3,606,500
<b>Total General Fund</b>					<b>\$83,890,000</b>

### 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 MSBA Reimbursement (\$20M) \$24,843,591

Cemetery Expansion Construction	ATM 2023	\$1,500,000
Fire Ladder Truck	ATM2023	\$1,850,000
<b>Total</b>		<b>\$28,193,591</b>

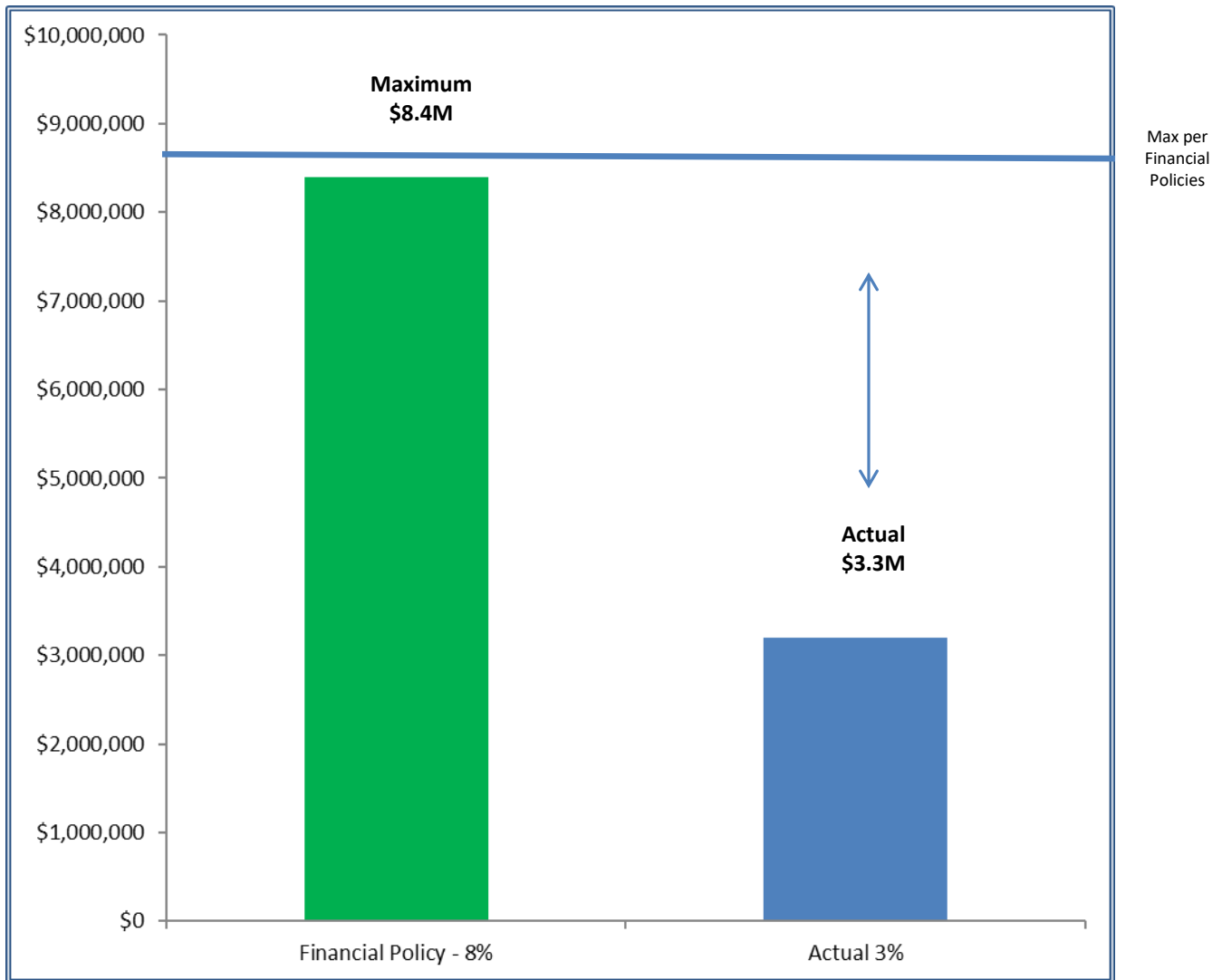
Short term debt outstanding: \$1,225,000 one year BAN issued 5/2/2023 for three design projects

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-23
MWRA - no interest loan	0.00	9/2021	8/2031	\$125,000	\$100,000
Sewer Bond	1.62	5/2014	5/2024	\$1,570,000	\$0
<b>Total Sewer Fund</b>					<b>\$100,000</b>

**Total General Fund and Sewer Debt Outstanding 115 \$83,990,000**

## Debt Level – Well Within Guidelines

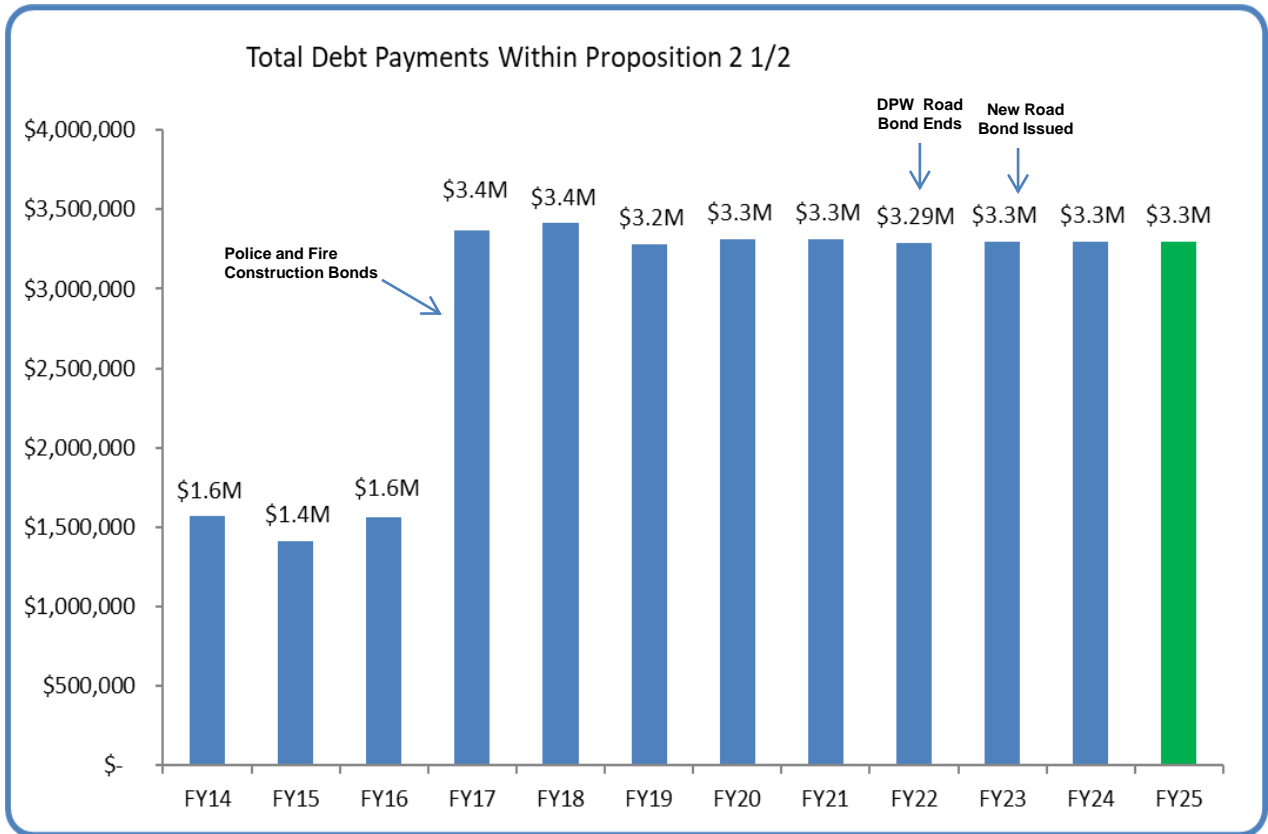
- Financial Policies – annual non-exempt debt payments should not exceed 8% of net general fund revenue.
- Debt levels are an important component of credit ratings. The Town holds a AAA rating.



Debt is well within guidelines

# Non-Exempt Debt

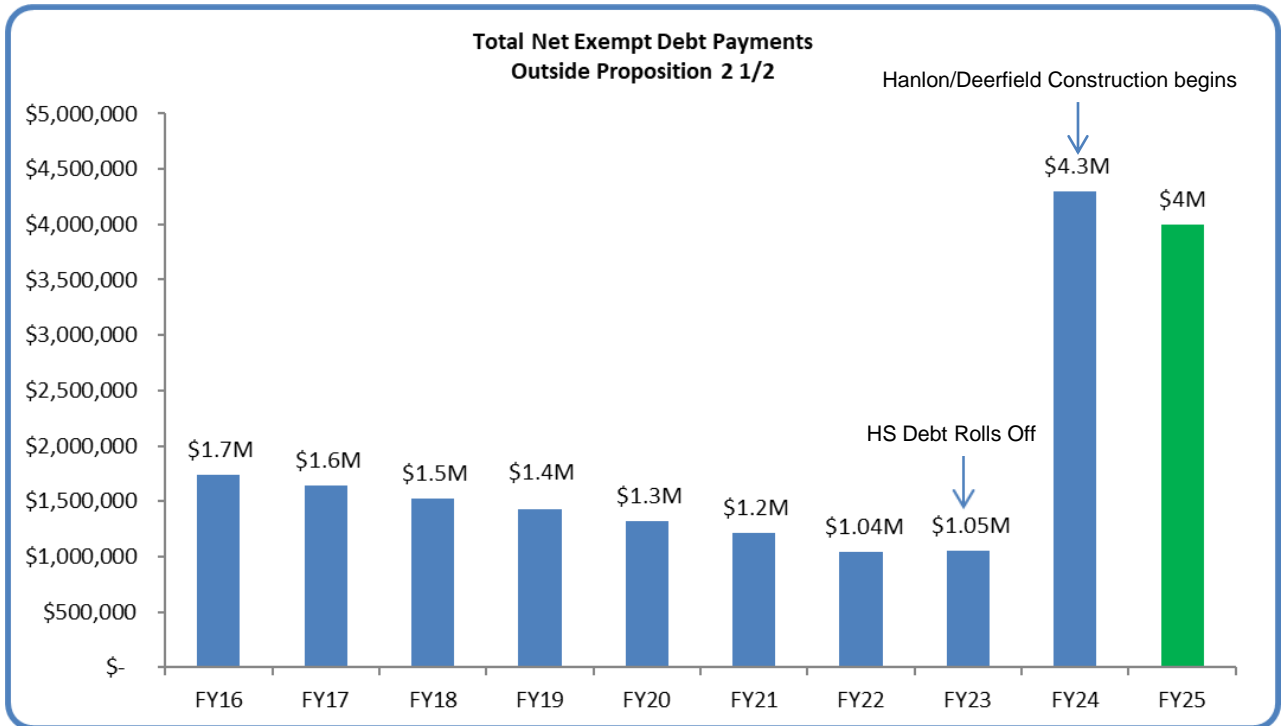
## Total Non Exempt Debt – Within Proposition 2 ½



### 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 started in FY23.
- As can be seen in the graph, the new road bond debt assumes the space of the prior debt roll off, keeping the debt budget at the approximate same level.

## Total Net Exempt Debt – Outside Proposition 2 1/2



### Debt outside of Proposition 2 1/2

- Principal and interest payments for projects approved outside Proposition 2 1/2.
- Exact amount of debt cost, net of state school reimbursement, is raised in taxes.
- When bond ends, exempt taxes end.
- FY24: Library \$533K, Hanlon/Deerfield \$3.8M.
- Library bond ends FY31, Hanlon/Deerfield Feasibility/Design, FY52. Hanlon/Deerfield Construction, FY53
- High School bond ended 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
  - Bond ends in FY31

# Total Principal and Interest Payments

Outstanding as of 6.30.24	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31-52	Total FY23-FY53	
<b>Debt Outside of Proposition 2 1/2</b>											
HS Construct (Exempt)-Refi 3/12	0	1,807,650	0							\$0	
Library Construct (Exempt) 4.21	3,130,000	547,600	533,600	519,350	499,850	480,350	460,850	446,350	426,600	406,850	\$3,773,800
New Hanlon Sch Feas/Design (Exempt) 3.22	1,738,500	94,854	89,119	87,619	91,119	99,369	97,119	94,869	91,119	2,017,563	\$2,667,894
New Hanlon Construct (Exempt) 8.22	56,575,000	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
<b>Debt Within Proposition 2 1/2</b>											
High School Completion 8/08	0	135,330	0							\$0	
Middle Sch Modulars 2009. Refi 4.21	790,000	181,250	174,500	167,750	156,000	149,500	143,000	136,500	0	\$927,250	
DPW Roadway 12/12	0	0	0							\$0	
School Roof 12/12	0	0	0							\$0	
DPW Equipment 12/12	0	0	0							\$0	
DPW Drainage 12/12	0	0	0							\$0	
DPW Equipment 12/12	0	0	0							\$0	
DPW Roads 5/14	30,000	31,275	30,675	0						\$30,675	
DPW Drainage 5/14	60,000	62,550	61,350	0						\$61,350	
DPW Equipment 5/14	50,000	52,125	51,125	0						\$51,125	
Fire Station Design 8/15	552,500	62,369	60,244	58,119	55,994	54,400	53,338	52,169	50,894	278,482	\$663,640
Fire Station Construction 8/15	5,622,500	634,694	613,069	591,443	569,818	553,600	542,788	530,894	517,919	2,833,957	\$6,753,488
Street Lights LED upgrade 8/15	150,000	58,750	56,250	53,750	51,250	0					\$161,250
Cemetery Expansion 8.15	0										\$0
Deerfield Rd/Parking 8/16	600,000	232,000	224,000	216,000	208,000	0					\$648,000
Land Purchase 8/16	260,000	104,000	100,400	91,800	88,400	0					\$280,600
Police Design 8/16	755,000	57,694	56,294	54,894	53,494	52,094	50,694	49,994	49,294	623,751	\$990,508
Police Construction 8/16	9,775,000	718,781	701,781	684,781	667,781	650,781	633,781	625,281	616,781	8,461,750	\$13,042,718
Islington/Wentworth Hall 4.21	1,640,000	153,850	149,100	144,350	139,600	134,850	125,100	120,600	116,100	1,111,500	\$2,041,200
Road Improvement Bond 4.21	715,000	128,550	124,050	119,550	115,050	110,550	106,050	101,550	97,050	87,550	\$861,400
Road Improvement Bond 3.22	4,106,500	726,486	705,325	680,325	655,325	630,325	605,325	580,325	551,825	646,250	\$5,055,025
New Debt - Budget Adjustment		0	182,541	178,942	178,942	178,942	178,942	178,942	178,942	0	\$1,256,193
Debt approved at 5/22 and 5/23 ATM	4,575,000			298,000	298,000	298,000	298,000	298,000	298,000	298,000	298,000
<b>Total General Fund Long Term Debt</b>	<b>86,550,000</b>	<b>5,789,808</b>	<b>7,660,245</b>	<b>7,353,348</b>	<b>7,237,798</b>	<b>6,801,936</b>	<b>6,701,662</b>	<b>6,626,899</b>	<b>6,402,824</b>	<b>94,933,478</b>	<b>141,632,189</b>
<b>Total Non - Exempt Long Term Debt</b>	<b>25,106,500</b>	<b>3,339,704</b>	<b>3,290,704</b>	<b>3,339,704</b>	<b>3,237,654</b>	<b>2,813,042</b>	<b>2,737,018</b>	<b>2,674,255</b>	<b>2,476,805</b>	<b>14,341,240</b>	<b>\$34,910,422</b>
<b>Non - Exempt BAN Payments</b>			<b>49,000</b>								<b>\$49,000</b>
<b>Total Non - Exempt Debt</b>		<b>3,339,704</b>	<b>3,339,704</b>	<b>3,339,704</b>	<b>3,237,654</b>	<b>2,813,042</b>	<b>2,737,018</b>	<b>2,674,255</b>	<b>2,476,805</b>	<b>14,341,240</b>	<b>\$34,959,422</b>
<b>Change in non- Exempt Debt</b>		<b>44,666</b>	<b>0</b>	<b>0</b>	<b>(102,050)</b>	<b>(424,612)</b>	<b>(76,024)</b>	<b>(62,763)</b>	<b>(197,450)</b>		
<b>Total Exempt Debt Payments</b>	<b>61,443,500</b>	<b>2,450,104</b>	<b>4,369,541</b>	<b>4,013,644</b>	<b>4,000,144</b>	<b>3,988,894</b>	<b>3,964,644</b>	<b>3,952,644</b>	<b>3,926,019</b>	<b>80,592,238</b>	<b>\$108,807,767</b>
<b>Exempt BAN Payments</b>		<b>29,111</b>	<b>0</b>								<b>\$0</b>
<b>Total Exempt Debt</b>		<b>2,479,215</b>	<b>4,369,541</b>	<b>4,013,644</b>	<b>4,000,144</b>	<b>3,988,894</b>	<b>3,964,644</b>	<b>3,952,644</b>	<b>3,926,019</b>	<b>80,592,238</b>	<b>\$108,807,767</b>
<b>Change in Gross Exempt Debt</b>		<b>24,922</b>	<b>1,890,326</b>	<b>(355,898)</b>	<b>(13,500)</b>	<b>(11,250)</b>	<b>(24,250)</b>	<b>(12,000)</b>	<b>(26,625)</b>		
<b>Total all short and long term debt payments</b>		<b>5,818,919</b>	<b>7,709,245</b>	<b>7,353,348</b>	<b>7,237,798</b>	<b>6,801,936</b>	<b>6,701,662</b>	<b>6,626,899</b>	<b>6,402,824</b>	<b>94,933,478</b>	<b>\$144,006,983.62</b>
<b>State Reimbursement Being Received - for High School Project - will end in FY23</b>											
High School Project - FY06 - FY23		1,401,276	0								\$0
High School Bond Premium		2,098	0								\$0
Library Bond Premium/Hanlon BAN Premium		16,280									\$0
Total State/Bond Premium Annual payments		<b>1,419,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net annual Exempt Debt</b>		<b>1,059,561</b>	<b>4,369,541</b>	<b>4,013,644</b>	<b>4,000,144</b>	<b>3,988,894</b>	<b>3,964,644</b>	<b>3,952,644</b>	<b>3,926,019</b>	<b>80,592,238</b>	<b>108,807,766.54</b>
<b>Change in total Exempt Debt</b>		<b>10,741</b>	<b>3,309,980</b>	<b>(355,898)</b>	<b>(13,500)</b>	<b>(11,250)</b>	<b>(24,250)</b>	<b>(12,000)</b>	<b>(26,625)</b>		

# Sewer Total Principal and Interest Payments

	Outstanding as of  30-Jun-24	FY23	FY24	FY25	FY26	FY27	Total
<b>Principal and Interest payments for current Sewer Debt Outstanding</b>							
	<b>Balance</b>						<b>Total FY24-32</b>
							\$0
MWRA no interest loans - 2022 ( FY32)	100,000	12,500	12,500	12,500	12,500	12,500	\$100,000
Sewer - \$1.5m bond 5/14 (ends FY24)	0	161,588	158,488	0	0	0	\$0
		0	0	0	0	0	\$0
<b>Total Sewer Debt</b>	<b>100,000</b>	<b>174,088</b>	<b>170,988</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>100,000</b>
<i>All debt funded by sewer user fees</i>							



## 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
<b>Total</b>	<b>\$19.8M</b>

## Other Post Employment Benefit Costs (OPEB)

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

### Funding

- The effort to fund started in FY11, with a \$20K budget item. The \$20K was funded by the exact amount another fixed cost line item, social security, was decreasing. In the FY12 budget, we continued, within the fixed costs budget, to fund the OPEB obligation with \$26K allocation.
- In FY13, we continued the funding within the fixed cost allocation at \$38K. In addition, in FY13 significant savings from changes to the health care benefits provided for a \$435K annual contribution to the OPEB liability.
- In FY14, funding continued with a \$68K appropriation from savings in the fixed costs budget and the annual health care savings costs of \$435K.
- In FY15, a \$550K annual appropriation built into the budget continued the funding program.
- The FY16 appropriation of \$650K was supplemented at the Fall 2015 Town Meeting with the savings from the GIC conversion, calculated at \$700K, bringing the new annual appropriation to \$1.35M.
- The \$1.35M appropriation will be increased incrementally by approximately \$25K per year. The Town has continued appropriations each year per this plan.
- The FY22 appropriation was \$1.490M, FY23's appropriation was \$1.515M, FY24's appropriation was \$1.54M and the planned appropriation for FY25 is \$1.565M.

### Benefits/Expense

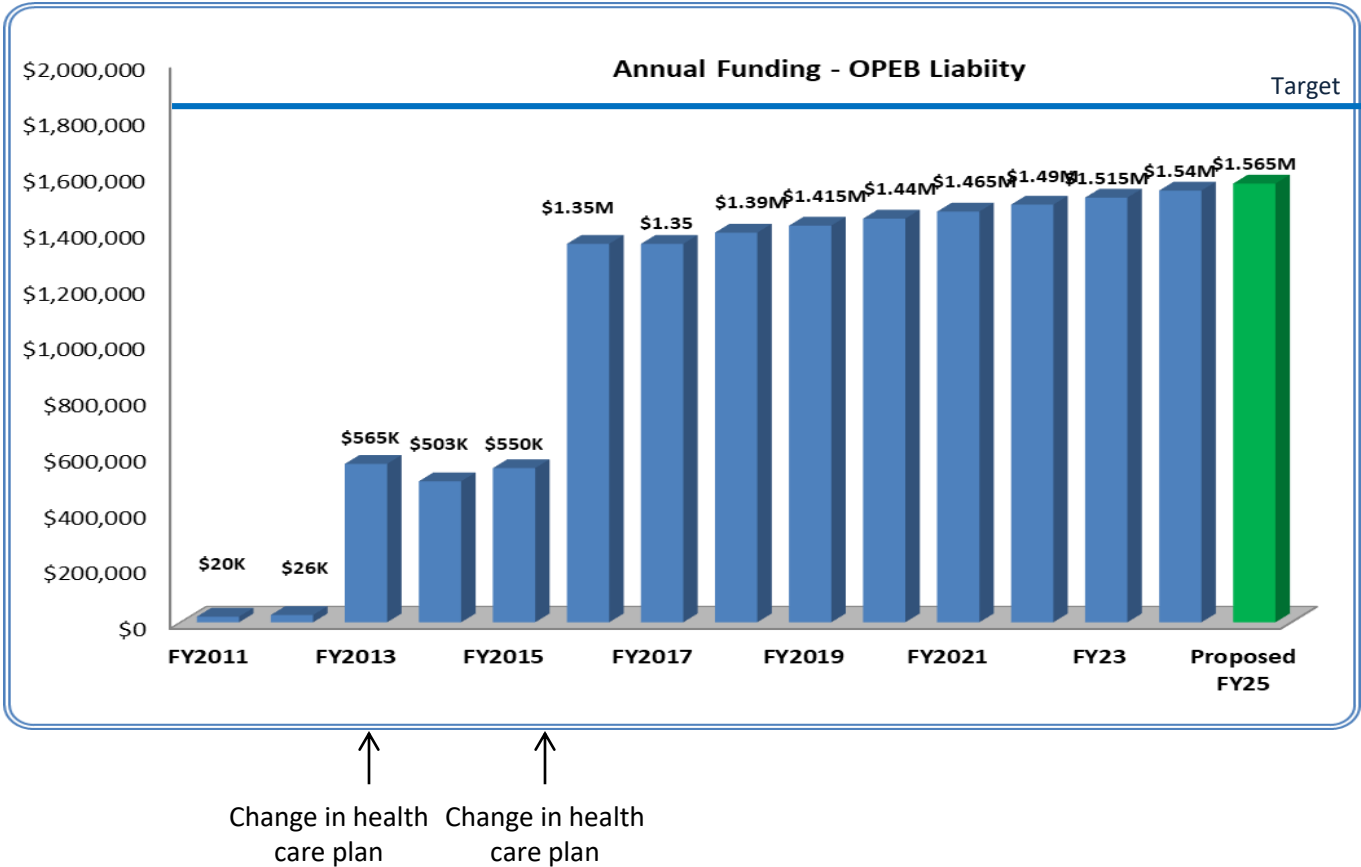
- The liability has also been addressed by making changes on the benefit/expense side.
- In FY14, the Selectmen eliminated the 50% Medicare B premium payment for all new retirees as of 7/1/2014. This action reduced the full liability by 10% or \$5M and reduces the annual funding requirement by \$400K 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 \$21.1M as of 12/31/23.

# OPEB Liability – FY25 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 FY25 funding will be \$1,565,000.



- On target with funding plan of \$25K additional each year.
- The current balance in the OPEB trust fund account as of 12/23 is \$21.1M

# Pension System

## Teachers:

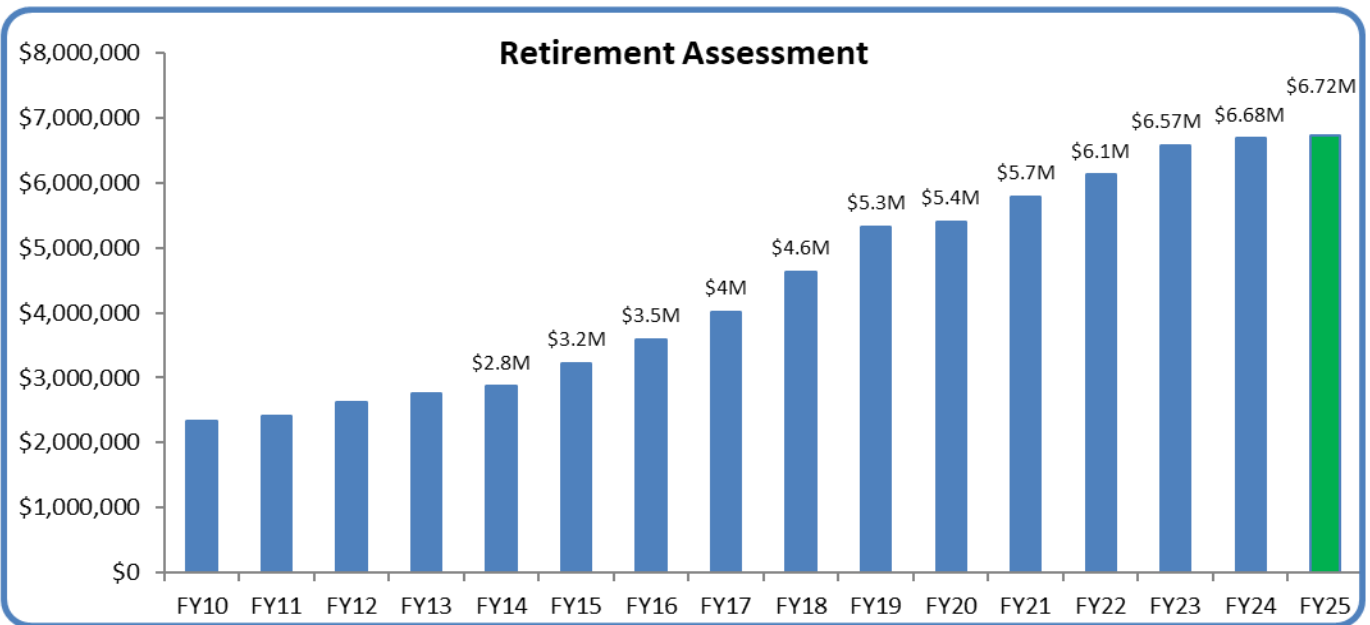
- All MA teachers are part of State Teachers' Retirement System (MTRB).
- Employees required to contribute 5 - 11% of weekly earnings, depending on hire date.
- State, not Westwood, pays an annual assessment (employers' share) for Westwood teachers to MTRB.

	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 FY25 estimated assessment is \$6,720,340



- 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.

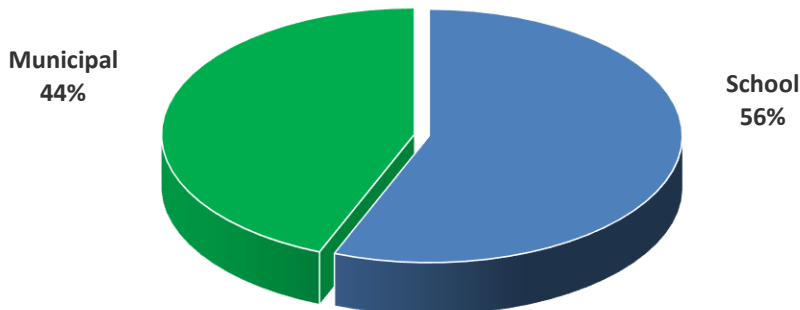
## FY25 Budget Municipal and School Employee Benefits/Costs

FY2022 Actual	FY2023 Actual	FY2024 Budget	Item	FY2025 Budget
\$6,127,415	\$6,572,941	\$6,681,673	Retirement Assessment  This budget covers all non-teaching employees of the Town. Teachers are included in the State Mass Teachers Retirement System	\$6,720,340
<b>\$6,127,415</b>	<b>\$6,572,941</b>	<b>\$6,681,673</b>		<b>\$6,720,340</b>

FY22 Actual	FY2023 Actual	FY2024 Budget	Item	FY2025 Budget
\$279,158	\$260,233	\$573,484	Workers Compensation	\$602,158
\$34,149	\$101,803	\$164,031	Unemployment compensation	\$67,000
\$6,536,963	\$6,916,644	\$7,711,002	Group Health Insurance	\$8,351,015
\$865,412	\$914,866	\$1,524,376	Mandatory Medicare Payroll Tax	\$1,600,594
\$4,468	\$4,268	\$12,500	Social Security	\$12,500
\$10,262	\$10,057	\$14,300	Group Life Insurance	\$15,730
\$84,446	\$40,480	\$102,300	Public Safety Medical/111F	\$105,930
\$172,094	\$150,815	\$186,890	Prehire/Payroll/Other	\$195,779
\$162,841	\$173,919	\$258,332	Medicare Part B Refund	\$258,332
<b>\$8,149,794</b>	<b>\$8,573,087</b>	<b>\$10,547,215</b>		<b>\$11,209,038</b>

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

### Employee Benefit Cost



	School	Municipal	Total
Fixed Employee Related Costs	\$10,152,825	\$7,776,554	\$17,929,379

## 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	\$17,929,379
Shared Costs/Comprehensive Insurance	\$3,390,078
Reserve Accounts	\$820,000
Total FY25	\$22,139,457

### Employee Benefit Costs

	FY24	FY25	\$ Change	% Change
School	\$9,667,095	\$10,152,825	\$485,730	5.0%
Municipal	\$7,561,793	\$7,776,554	\$214,761	2.8%
Total	\$17,228,888	\$17,929,379	\$700,491	4.0%

### Employee Benefit Cost



This increase in benefit costs includes:

- FY25 Pension Assessment of \$6.7M, an increase of .58% or \$38K .
- FY25 Health Insurance budget of \$8.3M, an increase of 8.3% or \$640K.

The total FY25 Benefits/Shared Costs budget is \$21,319,456 an increase of \$849,362 or 4.1% over FY24.

	FY24	FY25	\$ Change	% Change
Benefits/Shared Costs	\$20,470,095	\$21,319,456	\$849,362	4.1%

## Westwood Financial Policies

- 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](http://www.townhall.westwood.ma.us).
- The current status of the *Policies* can be seen on the following pages.

# Financial Policies Scorecard - October 2023

	Target	Actual	Comments	Target Status	Comparison to Previous Year
<b>B. 2. Operating Reserve Fund</b> – shall be .5% of total general fund operating budget, net of debt service. Per new policy.	\$500,064 .5%	FY24 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. Unused in FY23.	✓	Continue to Meet Target
<b>B. 4. Free Cash</b> – shall maintain at 4% of general fund operating budget, net of debt service.	\$4,000,512 4%	\$10,959,301 10%	Actual is at goal. Full amount <u>before</u> use of any free cash. This allows us to utilize standard free cash amount for FY25 budget and still meet target. FY23 unused was \$4.4M which is on target.	✓	Stable. On track with target
<b>D. Reserve accounts</b> – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$4,199,068  Total 8% or \$8,398,136	Stabilization 3.7% \$3,907,108  Total 14.8% or \$14,866,409	Stabilization approximately \$292K 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
<b>E. Annual OPEB appropriation</b> – the Town will appropriate no less than \$1,500,000 per year to the OPEB Liability Trust Fund.	Minimum \$1,500,000	FY24 Budget \$1,540,000	FY24 budget includes \$1,540,000 appropriation. Above minimum target and on track with required funding.	✓	Continued Improvement Minimum Target Could be Increased
<b>F. 4. General fund nonexempt debt service</b> should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$8,398,136	3.2% \$3,339,704	Target is met. Non exempt debt service is below maximum target.	✓	Continue to Meet Target
<b>F. 4. Total General fund exempt and nonexempt debt</b> should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$12,597,204	7.3% \$7,709,245	Target is met. Total debt is well below target. New School debt issued in FY23, repayment starts in FY24.	✓	Continue to Meet Target
<b>G. 4. Investment in capital stock</b> – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$3,000,384 3%	\$2,372,500 2.4%	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
<b>I. 5. Maintain sewer retained earnings</b> – will maintain 10% of sewer fund revenues.	\$618,886 10%	\$2,959,080 48%	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





# 2024 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.***

