

## FY 2021 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response										
General Government- FY 2021 Message	Cunningham: Please explain the MSBA Payment-WA of \$1,296,542. Is there any way to borrow vs taking it of the top of new revenue?	O'Donnell: The MSBA has reimbursed the town \$1,557,026 to pay for the associated debt with the Westford Academy expansion. The last debt payment for this project was due in FY20, so there is a corresponding decrease in debt service that offsets this loss in revenue.										
General Government-RE Town Manager's FY 2021 Message	Cunningham: Do we really need all the \$758,164 for unforeseen expenses if additional resources may-be needed for Schools?	O'Donnell: The \$758,164 listed in the Town Manager's budget message is the available Free Cash that could be appropriated at Town Meeting. Free Cash can be used for one-time purchases such as capital, funding the snow & ice deficit, perchlorate, and any other unexpected budget supplementals. It should not be used to balance the operating budget. Ideally, that \$758,164 will be used for next year's capital plan with any new Free Cash that is generated from FY20. There is a backlog of capital requests that totals over \$60,000,000 over the next five years.										
122 Selectmen –Community Initiatives	FitzPatrick: Are there statistics on the Kimballs attendance that can be shared? I'm specifically looking at attendance of those that aren't already an EE or a volunteer.	Wells: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Board/Committee Member</td> <td style="text-align: right;">62</td> </tr> <tr> <td style="padding-left: 20px;">Municipal Employee</td> <td style="text-align: right;">48</td> </tr> <tr> <td style="padding-left: 20px;">Town Resident</td> <td style="text-align: right;">317</td> </tr> <tr> <td style="padding-left: 20px;">Visitor/Observer</td> <td style="text-align: right;">27</td> </tr> <tr> <td style="padding-left: 20px;"><b>Grand Total</b></td> <td style="text-align: right;"><b>454</b></td> </tr> </table>	Board/Committee Member	62	Municipal Employee	48	Town Resident	317	Visitor/Observer	27	<b>Grand Total</b>	<b>454</b>
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123 Town Manager	Galvin: How does Westford's OPEB liability compare to other communities?	O'Donnell: According to our auditors, we are doing a good job compared to other communities funding the OPEB liability. Most										

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		towns are below 5% funded, and many have not begun to address their OPEB liability. The latest actuarial report has Westford at over 7%, which did not include the \$1,022,440 we transferred in July. Our current plan is to fund the “normal costs” of each employee hired after January 1, 2012 toward the OPEB Trust each year.
123 Town Manager	Galvin: Please describe how a consolidation of the DPW will lead to cost savings and efficiency for the town of Westford?	Cronin: The aging Town infrastructure, along with increased operational costs, new regulations, and unfunded mandates, have gradually increased the burdens on the Highway, Engineering, and Water Departments. As a result, these Department have less time to perform the routine operational analysis necessary to further improve efficiency and reduce costs. By consolidating the management and fiscal oversight of procurement, forecasting, budgeting, payroll, work planning, and scheduling, we expect to reduce the duplication of efforts and administrative overlap across the Departments. This will allow administrative staff to assist in the enhanced utilization of the existing GIS and computerized maintenance management systems to improve the tracking and recording of operations and maintenance. By quantifying and analyzing costs and productivity, we will then be able to identify, evaluate, and implement opportunities to reduce costs, improve efficiency, and enhance

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		service.
141 Assessors -Contracted Services	FitzPatrick: Please clarify the overlay transfer. Does this mean contracted services is 87 in FY 21. If done every 5 years, why wouldn't the expense dip in FY21 eliminating the need for the overlay transfer. What is the current balance of the overlay account? Can we get a roll forward showing the increases and decreases?	Plouffe: The FY21 Reval is funded in the FY20 budget at \$83,500. The Board of Assessors released excess Overlay to cover the expense. The next Reval is in FY26. Because of changes with the DOR, Personal Property is to have a complete cyclical review every 5 years. I also need to keep the cyclical RE measure & list up to date per the DOR. The Budget for Contracted Services has been stagnant for over 20 years at \$15,000 and would bump up slightly in a Reval year for some consulting services. I have always tried to get the most benefit from that \$15,000 for measure & list of RE. However, cost for those services have increased over the past several years and we get fewer parcels inspected for the money. Please also bear in mind that the cost for cyclical measure & list is over and above what we see and look at in-house. It is to insure we don't start falling behind with DOR guidelines. Therefore, moving forward, I have suggested that we enter into a 5-year contract with Patriot Properties to level costs for the next Reval in FY26. This contract will keep pace with RE measure & listing, PP reviews and inspections, and future consulting for the FY26 Reval. The annual increase of this budget line item is \$22,000 from the original \$15,000. The total annual budget to be \$37,000

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		for the next 5 fiscal years. This is based on a contracted cost of the FY26 Reval of \$185,000. Funding will come from the excess Overlay until such time that it can be completely funded within the Town's budget.
141/145 Assessor/Treasurer/Revenue	FitzPatrick: what is the total amount of the levy and what is the breakdown of residential, commercial, and other. Please define other. Please provide the percentages of the levy for these categories for the last 5 years at least - 10 would be ideal. I'd like to see how properties that aren't increasing in value are affecting the burden on others.	Pouffe/Collins: Please refer to the <a href="#">DOR/DLS website</a> for past years LA-4 (valuation per Class) and RECAP reports. The percentages of the tax levy are broken down by Class (Residential, commercial, Industrial, and Personal Property). Historically, residential represents 85% of the tax bases on average. In FY20, it was 88.1355%.
145 Treasurer – postage, printing services	Greene: What is the net savings/cost (in dollars or other) to the Town if a resident opts to receive and pay their bill using the online system? Could you break it down by the 2 actions (receive bill, pay bill)	Collins: Each Real Estate bill print costs .32 & postage at the bulk rate costs .38. We mail two bill stubs at a time, twice a year, so the cost of printing and mailing RE is \$1.40 per year. Opening the mail and manually posting, takes staff about a minute per bill. If a person pays their bill online, the Town pays the .25 per cart fee. The net savings for RE would be \$1.15. Excise tax bills are printed by K&R at no cost. Bulk postage costs us .38 for each bill, plus our time to open and post. The .25 per cart fee that the Town pays for online payments would likely be spread over multiple excise bills. Net savings estimated at .26.
145 Treasurer	Greene: Is there a cost associated with using Kelley and Ryan Associates, Inc to collect excise tax? If so, what is the cost?	Collins: Kelley & Ryan prints, stuffs and mails our tax bills <u>and</u> they act as our Deputy Collector. The fee for Printing, Stuffing and

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		Mailing RE & PP Bills is .32 per item, plus postage. Because K&R serves as our Deputy, they do not charge a Print, Stuff & Mail fee for our Excise tax bills, so we just cover postage costs. The Deputy services performed are paid through deputy fees they collect on delinquent excise tax bills after the town collects the initial bills and demand bills. K&R keeps \$12 for their first notice and \$17 for second notice. We do not budget for the Deputy Fees. They are a pass through charged to delinquent tax payers.
145 Treasurer- abatements	FitzPatrick: Please verify that the current balance due for 2019 is 317k? What is the total balance due the town?	Collins: Tax balances change every time a payment is posted. As of today, the unpaid RE and PP balances for 2019 total \$305,771
151 Legal – Town Council	FitzPatrick: If four of the six union contracts are settled thru FY22 and the remaining two expire 6/2020, wouldn't the remaining FY20 budget be used for those two contracts and no or minimal budget would be needed for labor counsel in FY21?	O'Donnell: Labor counsel is seldomly used during negotiations, unless we end up in arbitration. Counsel advises the town on employment matters, changes in law, personnel policies, and any other legal advice as needed.
151 Legal – Town Council	FitzPatrick: We've used 60% of the budget for town counsel in 50% of the year. Is it anticipated to have an overrun for FY20? If so, is 160K reasonable for FY2021? What is the average monthly bill?	O'Donnell: In FY20, we have paid for the first three month of general legal services for a total of \$34,460. We're tracking to spend \$137,840 out of the \$160,000 in FY20. We have budgeted \$140,000 in FY21.
152 Human Resources – Programs and Activities	Greene: The Narrative says "slight decrease to the Program & Activities line item" however, this line item shows an increase? Which is correct?	O'Donnell: It should say "increase." The budget document has been corrected and reposted. Thank you for the correction.
152 Human Resources –	Greene: Please explain what is being done to attempt to	The Town's average health insurance increase

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Health Insurance	control these costs as they keep increasing at a rate of approximately 8% per year. Are other plans being considered? Has the State's health insurance been looked at again?	over the past 10 years is 6.3% and over the past 5 years is 4.9%. The Town has been very aggressive in trying to maintain the current benefit levels and fighting for the best possible rates. The town currently has a consultant (Gallagher Benefit Insurance Solutions, formerly Group Benefit Solutions) that is evaluating current market conditions and will be working to get the best possible renewal. For second year renewals, the town typically goes out to bid and the plan designs are continually being reviewed. The Insurance Advisory Committee meets regularly to review utilization and plan designs. The State's GIC plan is also part of the review during renewal.														
152 HR – General	FitzPatrick: What is the cost of the single and family premium and what percentage of the premium is paid by EEs? What do retirees pay?	<p>Hicks: 11/1/19 – 10/31/20 Total Premium Rates</p> <table border="1" style="width: 100%;"> <tbody> <tr> <td>PPO Ind</td> <td>\$962.36</td> </tr> <tr> <td>PPO Fam</td> <td>\$2,524.27</td> </tr> <tr> <td>HMO Premium Ind</td> <td>\$889.33</td> </tr> <tr> <td>HMO Premium Fam</td> <td>\$2,332.71</td> </tr> <tr> <td>HMO Value Ind</td> <td>\$850.89</td> </tr> <tr> <td>HMO Value Fam</td> <td>\$2,231.88</td> </tr> </tbody> </table> <table border="1" style="width: 100%;"> <tbody> <tr> <td>Medicare Supplemental Ind</td> <td>\$365.10</td> </tr> </tbody> </table> <p>(Must have Medicare Part A &amp; Part B)</p> <p>PPO Employee/Retiree share of premium: 40%</p>	PPO Ind	\$962.36	PPO Fam	\$2,524.27	HMO Premium Ind	\$889.33	HMO Premium Fam	\$2,332.71	HMO Value Ind	\$850.89	HMO Value Fam	\$2,231.88	Medicare Supplemental Ind	\$365.10
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		HMO Employee/Retiree Share of Premium: 35% Retiree Medicare Supplemental Share: 40%
152 HR – comp reserve	FitzPatrick: is there a roll forward of compensation reserve (what's been added over the last few years vs what is coming out)?	O'Donnell: Just like the Finance Committee Reserve Fund, the Compensation Reserve closes out at the end of each year to Free Cash.
152 HR	FitzPatrick: Has it ever been evaluated or considered to switch from a defined benefit plan to a defined contribution plan?	Hicks: The employee pension is state mandated, and employees do not contribute to Social Security. The Town also does not pay the matching 6.2% Social Security on all wages. Collins: The Town only pays retirement contributions on pension eligible employees, employees who work 20 or more hours per week. If the Town was paying the 6.2% Social Security on all wages, the current FY20 cost would be \$4,187,047. Again, the amount the Town would pay to retirement for FY20 Normal Cost, is \$1,320,645, but due to the unfunded liability it is \$5,152,765. Once the unfunded liability that is anticipated to be paid in 2035 is paid, the cost of the defined benefit plan will be reduced to the ongoing "normal cost" for carrying our existing employees.
155 Technology – Contracted Services	Greene: Please explain which types of services are contracted out.	Wells: See enclosed spreadsheet. All our software support/licensing charges are put here.
155 Technology – Contracted Services	Greene: The narrative explains that this line item was increased for "unplanned upgrades or replacement". How much of this budget is for this purpose?	Wells: \$25,000 is for unplanned expenditure. Without this line we are unable to help departments who need unanticipated IT services, unplanned upgrades to their line of

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<b>Dept. Number, Name + Account</b>	<b>Questioner's Name/Question</b>	<b>Response</b>
		business apps.
155 Technology – Consulting Services	Greene: Please explain what this line item covers.	Wells: If we are talking about 530950 then this is GIS Consulting Services. This is for our share of regional flyovers and some GIS consulting work.
155 Technology – Office Supplies	Greene: Which department’s supplies are included in this line item? What types of supplies?	Wells: This has some costs for our own department supplies but is mostly the costs of toner for all the networked printers and copiers.
155 Technology – MUNIS Software Support	Greene: Is this the annual license and/or support charge from MUNIS? Does this amount (\$64K) reflect the upgraded version of MUNIS that is being (or will be) installed? How accurate is it?	Wells: This represents the town’s share of the license/support charges for MUNIS. The actual amount is about twice this but significant parts are cross-charged to the Schools and to Water. The upgraded version does not cost us anything – upgrade rights are included in the annual charges. No allowance has been made for the new billing module as we will cross-charge that to the Stormwater fund.
155 Technology – Cellular phones/mobile data	Greene: Why the 8.94% increase?	Wells: Costs continue to rise and this line was underbudgeted in FY19. <ul style="list-style-type: none"> <li>• This year we switched to a new government plan which gave us some significant improvements (including priority calling) but it costs slightly more</li> <li>• The demand for mobile devices (including vehicle based systems) continues to increase in areas such as public safety and highway, which are not cross-charged.</li> </ul>
155 Technology – cell	FitzPatrick: Please how update many cell phones are issued	Wells: See enclosed spreadsheet. We cross the

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### Finance Committee

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phones	and breakdown town and school? Do we charge the school accounts? Last year the following was not answered: <i>FY 19 has 85k in expense. Is that an anomaly or is there risk that the budget is too low? Why the large jump in FY19?</i> This year in FY20 94% of the budget is already used or encumbered. Is it expected to go over budget?	charge costs for School and Water Departments so those are not included in the budget amount shown.
161 Town Clerk	FitzPatrick/ Are business certifications annual? Is the drop indicative of anything?	Dubey: Business certificates are valid for 4 years. If a business is incorporated, they are registered through the state. I don't believe the drop is indicative of anything.
192 TH – Bottled water	FitzPatrick: Same as last year.... Please consider a bubbler to replace bottled water? If we eliminate plastic bags, Styrofoam containers and potentially straws, then this should be evaluated as well.	Heideman: We currently purchase 5-gallon bottles of water at the Town Hall for residents and staff to drink while on site. We are looking into the possibility of a grant to fund filtered bottle filling stations on both floors.
192 TH- Postage	FitzPatrick: Is it possible to buy a meter as opposed to leasing? General postage exceeds the treasurer's mailing. What gets mailed in general. Is it correct that the treasurer mails excise and real estate tax bills?	Heideman: Based on our research, Federal Law does not allow the sale of postage meters. We have the option of renting or leasing postage meters only from authorized suppliers.
199 Properties Main	FitzPatrick: These expenses aren't really being used in the specific categories and since these expenses are for unforeseen repairs to buildings without a budget, perhaps it is wiser to just have the general maint. account budgeted.	O'Donnell: For the purposes of being more transparent, we expanded the building maintenance budget to include other expense categories, such as plumbing, electrical services, painting, etc. This allows us to correctly classify the expenditures so we can see what category of repairs were needed in each year.
General Government	FitzPatrick: Is it possible (legal) to reduce printing and postage for recreation, BOH, collector by enacting a means to opt out?	O'Donnell: For the Tax Collector's office, yes, residents can opt to receive an electronic bill which Christine Collins explains above. The

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		resident must consent to receiving an electronic tax bill. We cannot make that decision as a town. As for the recreation and board of health, those are bulk mailings for the entire town. There is no way to opt out of a bulk rate mailing. There would be added postage cost and a lot of administrative work to maintain such a database. The Finance Committee books are also printed and mailed to each house, and we can discuss a bylaw amendment to change that requirement.
General Government	FitzPatrick: How many administrative assistants are there on the town side and which departments do they serve?	O'Donnell: For FY21, we have 4.65 full-time equivalent administrative assistants in town. They are located in Human Resources (25 hrs/week), Town Clerk (18 hrs/week), Highway, Board of Health, Water Enterprise, and Stormwater Enterprise (19 hrs/week)
General Government	FitzPatrick: Since copier paper runs thru town hall, would there be any efficiencies or savings to handle general office supplies in the same manner instead of each individual department having their own office supply line?	Heideman: Consolidated purchasing would be ideal, but we simply do not have adequate storage staff for bulk purchasing. We are even limited on the amount of paper we purchase for Town Hall because we can only fit so much within the small copy rooms.
General Government	FitzPatrick: Mileage. Budgeted mileage totals \$36,290. Using a 60 cents reimbursement, which is several cents high, that means 60,485 miles are being reimbursed. Is it reimbursed miles or stipends? If stipends, which depts and do they have vehicles. Could it be reclassified in future to be a travel stipend account as opposed to a travel mileage account.	O'Donnell: It's a combination of actual miles reimbursed, or travel stipends based on an avg. number of miles driven per month. Only employees that use their vehicles to conduct town business are reimbursed mileage or receive a stipend. We can discuss options to

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	<p>Could departments with cars at their disposal, and maybe even some that don't, share cars with a sign up similar to the way meeting rooms are booked? Are any cars driven home in general government (ie not talking about police, hwy, and fire)?</p>	<p>reclassify the travel stipends vs. mileage reimbursements. Departments do share car vehicles, typically within their departments (Building, Zoning, and Conservation share two vehicles and the Board of Health will soon be down to one vehicle). No general government cars are driven home. They are only used for work purposes.</p>

**Town of Westford**  
**FY21 155 Technology Contracted Services**

**FY 2021 Request**

**Contracted Services**

Kannon (FirstClass Hosting)	\$	-
School chargebacks (ExtremeZ-IP, clearpass and BlocksI)	\$	(13,800.00)
Acrobat subscriptions	\$	850.00
AirLink Modem Mgmt (Fire/Police modem management)	\$	550.00
American Alarm (Access control, cameras etc)	\$	45,000.00
AutoCAD (DLT solutions)	\$	1,150.00
BlocksI (Chromebook filter)	\$	5,200.00
Browsealoud (ADA features on websites)	\$	1,050.00
Cartegraph (vehicle management in Highway)	\$	9,200.00
CivicPlus (Town website hosting)	\$	6,400.00
ClearPass (RADIUS server - secure school WiFi)	\$	7,000.00
CodeRED - Now Rave - Reverse 9-1-1	\$	13,700.00
Document Management	\$	2,500.00
Domain Registrations	\$	1,000.00
Email security (SPAMTitan)	\$	2,000.00
ExtremeZ-IP (Mac file sharing compatibility for Schools)	\$	1,600.00
GIS (ESRI & CDM)	\$	6,500.00
GIS (PeopleGIS)	\$	2,000.00
IMC - Main contract (computer aided dispatch)	\$	26,000.00
IMC - Transcor (AVL) (vehicle tracking for EMS)	\$	4,500.00
My Rec (recreation department online bookings)	\$	3,500.00
Other (surveymonkey, pingdom etc)	\$	5,000.00
Patriot (Assessors)	\$	11,000.00
Solarwinds Web Help Desk	\$	3,400.00
Sophos Anti-Virus	\$	11,000.00
Varonis (intrusion detection)	\$	38,000.00
Web/Soc Med Archiving	\$	6,200.00
WinWam (inspections)	\$	1,500.00
Zoll (patient care system)	\$	5,700.00
E-Voting (2 Town Meetings)	\$	-
Upgrade in-house/old apps	\$	25,000.00
	<b>\$</b>	<b>232,700.00</b>

Town of Westford	
FY21 155 Technology Wireless Devices by Location	
Row Labels	Count of Wireless Number
<b>SCHOOL BUS DRIVERS</b>	<b>20</b>
Flip Phone	19
Smart Phone	1
<b>WATER DEPARTMENT</b>	<b>13</b>
Modem	1
Smart Phone	8
Tablet	4
<b>WESTFORD HUMAN RESOURCES</b>	<b>1</b>
Smart Phone	1
<b>WESTFORD ANIMAL CONTROL</b>	<b>3</b>
Smart Phone	3
<b>WESTFORD EMERGENCY</b>	<b>2</b>
Smart Phone	1
Tablet	1
<b>WESTFORD ENGINEERING</b>	<b>3</b>
Smart Phone	2
Tablet	1
<b>WESTFORD FINANCE</b>	<b>1</b>
Smart Phone	1
<b>WESTFORD FIRE</b>	<b>22</b>
Flip Phone	5
Modem	10
Smart Phone	6
Tablet	1
<b>WESTFORD HEALTH</b>	<b>5</b>
Smart Phone	5
<b>WESTFORD HIGHWAY</b>	<b>10</b>
Smart Phone	5
Tablet	5
<b>WESTFORD LAND USE</b>	<b>6</b>
Smart Phone	6
<b>WESTFORD LIBRARY</b>	<b>4</b>
Flip Phone	2
Modem	1
Smart Phone	1
<b>WESTFORD PARK</b>	<b>11</b>
Flip Phone	7
Modem	2
Smart Phone	2
<b>WESTFORD POLICE</b>	<b>48</b>
Flip Phone	4
Modem	23
Smart Phone	15
Tablet	6
<b>WESTFORD RECREATION</b>	<b>4</b>
Flip Phone	1
Modem	2
Smart Phone	1
<b>WESTFORD SCHOOLS</b>	<b>31</b>
Flip Phone	14
Smart Phone	17
<b>WESTFORD SENIOR</b>	<b>6</b>
Flip Phone	4
Smart Phone	2
<b>WESTFORD TECH</b>	<b>5</b>
Smart Phone	5
<b>WESTFORD TOWN MANAGER</b>	<b>4</b>
Flip Phone	1
Modem	1
Smart Phone	2
<b>(blank)</b>	
<b>(blank)</b>	
<b>Grand Total</b>	<b>199</b>