

FY 2022 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
135 Town Accountant	Greene: Is the Asst Town Accountant/Finance & Budget Analyst anticipated to be filled before the end of FY21?	Beyer: With several positions in accounting, human resources, and school finance open, we are currently evaluating all positions and looking at possible collaboration or streamlining. The goal would be to not fill the position until that analysis is complete, so we may rewrite job descriptions, etc to comply with our realignment of duties.
141 Assessors	Greene: What is the current balance of the overlay account?	Plouffe: \$1,023,772
141 Assessors	FitzPatrick: is there more pressure on the overlay from the pandemic? Is there a roll forward of overlay from the last few years?	Plouffe: The impact from overlay varies from year to year. This year we have only received 41 abatement applications as compared to 129 last year. The overlay stays into the account until it is released by the Board of Assessors.
141 Assessors	FitzPatrick: When does the BOA decide on releasing funds and where does that show up in the budget?	Plouffe: The BOA releases when there is a request to release funds. O'Donnell: The over surplus is applied in the motion language at the beginning of the budget article at town meeting. If you look at 2020 ATM motions , you will see the appropriation of overlay surplus on page 7. In the FY22 model, we play on using \$80,000 in overlay surplus.
141 Assessors	FitzPatrick: Has commercial taxes been eroded from the pandemic resulting in more of a shift to residential?	Plouffe: Not yet, there is no evidence in FY21. Current values are based on the Income and Expense data from calendar year 2019.
141 Assessors	Greene: Please provide a 5-year history of the tax levy broken out by residential, commercial, personal property, industrial.	O'Donnell: Please see the attached document.
141 Assessors	Bao: Page 20, "The remaining \$39,3000 " – a typo of extra 0.	O'Donnell: Thank you for the edit. I will update the budget document.

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141 Assessors	FitzPatrick: I'd like an overview on what happens if some commercial properties become vacant and have we seen the impact of Puma yet.	Plouffe: The assessment for commercial properties that rent space are based on the income and expense (I&E) report that they file with the Assessors office, if they have submitted. Those that do not submit are subjected to fines. We may also look at regional rental information For FY21, we are using the I&E reports from FY19. Puma has not been impacted at this time. I believe Cushman & Wakefield has it listed for sale or lease, but no specific numbers are noted.
141 Assessors	FitzPatrick: I would like to see a line chart or something of the overlay account. I'd specifically like to see the ins and outs over 5 years.	O'Donnell: We have attached a table and graph showing the overlay budget and expenditures from FY17 to FY21.
141 Assessors	FitzPatrick: was looking for some old info and I came across that the reval was to be done in 21. I'd like to know if that was impacted by Covid. If it wasn't pushed off I'd like a better understanding of that line. FY20, FY21 and FY 22.	Plouffe: Since FY21 is based on FY19 data, we have not yet seen the assessment be impacted by Covid. Starting next year, we might start to see some of the impact on the I&E statements. The reval was completed and Covid did not impact the timing.
145 Treasurer/Collector	FitzPatrick: Did the number of demands increase? What is the balance due at 12/31/20?	Collins: The number of demands was similar to past years, but they were mailed later than usual. The balance on 12/31/20 for FY20 RE was \$343,777.
145 Treasurer/Collector	FitzPatrick: If FY 20 isn't a true picture of postage and printing, is the FY21 budget in adequate? Will there be a request for a reserve transfer?	Collins: I mentioned the postage variance for FY20 so no one would be tempted to cut my postage budget for 2021 or 2022. I expect it to be adequate, but if it requires a reserve fund transfer, it would be a relatively small amount of money.
145 Treasurer/Collector	Bao: What does "a long-term absence of the	Collins: We have done a lot of cross training in my

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	Treasurer/Collector” mean?	office, however, there are some things that only I do, and I think it would be wise to document those things and have a written plan in case of unexpected illness or some other calamity. COVID has shown us that things can change quickly.
145 Treasurer/Collector	Bao: What is “Public Employee Bond”?	Collins: Most town employees are covered under a blanket insurance bond. But because the employees in the Tax Collector-Treasurer’s office deal with more cash, we are required to have separate insurance bonds to protect the town against theft and fraud.
145 Treasurer/Collector, 511550. Senior Assistant	Vetsa: I see TMR 0 for 2022 and back to normal levels 2023 going forward. Has this person on a temporary assignment or another department? Do we see the expenses in another place?	Collins: The person who worked part time on an as-needed basis in my office resigned in July 2020. Due to the hiring freeze I was not allowed to re-hire for that position. You may recall that I started with a fulltime person years ago and cut it down to this part time position. I still believe it is needed for the operation of the office, so I intend to leave it in the budget request.
151 Legal Services	FitzPatrick: What are legal services dollars so far in FY21?	O’Donnell: For Town Counsel, we have expended \$66,226 through December of the \$140,000 budget. For labor, we have expended \$14,211 though January of the \$20,000 budget.
152 Human Resources – Professional Development	Cunningham, Greene, Fitzpatrick: FY22 is 120.68% of FY21 (\$5,000) showing an increase of \$6,034. Please explain why the increase is so large. Judging by the specific amount of the increase it must be targeted for a specific purpose or individual. What purpose, which individual.	O’Donnell: There were specific requests from three employees for further training and education. The requests are from Mark Chambers for his masters degree in public administration for a total of \$6,465, Rae Dick in the Board of Health for a certificate in local government, leadership,

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		and management program for a total of \$2,550, and Dave Hall in the Highway Department for an associate's degree in construction safety from Columbia Southern University for \$1,247. There is a 10% contingency added to the total.
152 Human Resources 570000	Vetsa: Professional services was used 3418 in 2020, projected 5K 2021 and 11034.00 in 2022 and back to \$5K again. Do we foresee any specific one-time expense in 2022? What is the current expenditure for 2021 YTD?	O'Donnell: See above response.
Compensation Reserve	Vetsa: the numbers are all over the place and the projections to 2023 and 2024 are astronomical. Can you provide details around this line item. This is unsettling without good background.	O'Donnell: It depends on which labor contracts expire. For FY22, only the IAFF (Firefighters) are not settled. We do not have any settled labor contract for FY23 and FY24, so we have a placeholder in comp reserve.
152 Human Resources	FitzPatrick: Does comp reserve zero out in close outs or is there a balance in the comp reserve acct?	O'Donnell: Each year the remaining balance closes out to Free Cash.
152 Human Resources- Professional Development	Cunningham: The \$6,465 for the recipient is the 2 nd of 4 installments for a Masters degree. How much is left? What will the total cost be? If the contract requires a commitment from the recipient how many years are left? Adding the educational incentive (Quinn Bill) what will be the total cost to the Town?	Ross: I requested that our Provisional Police Chief Chambers pursue his master's in public administration when he was promoted to Deputy Police Chief. This is the final appropriation and he scheduled to complete his degree in FY22. Each class is \$2,055 and the degree is 10 classes for a total of \$20,550. Some classes require the purchase of a book and the town reimburses up to \$100 per book. The commitment runs from January 1, 2020 to December 31, 2026. Once the masters degree is received, Provisional Police Chief Chambers' Education Incentive will increase by approximately \$8,136.

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152 Human Resources- Professional Development	Cunningham: Since the Educational Incentive (Quinn Bill) is designed to encourage officers to further their education why is it necessary to pay for the education also?	Ross: Because it was my request that the Provisional Police Chief pursue his masters degree in order to enhance his professional development for the Deputy Police Chief and possible other future positions.
155 Technology / 192 Town Hall	FitzPatrick/ is the building maint for anything specific? Broader question... how involved is the facilities manager on all the maint budgets across all the town buildings? Has there been any thought to moving all the maint dollars to his oversight?	Wells: Recent uses in Technology have been heater repairs, fire system maintenance, toilet repairs, etc. Yes, the Facilities Director is involved in all maintenance needs.
155 Technology	FitzPatrick: What is the final 2020 help desk total?	Wells: December was 406 tickets so the calendar year total was 4,834 which is a 26% increase over 2019
155 Technology	Greene: Please explain the 20% decrease in Office Manager Personal Service's line.	Wells: I believe that the decrease is more than 20%. In the summer of 2020 one member of staff retired, and the position was replaced with a shared position, who is 50% in the Town Clerk's office and 50% in Technology.
155 Technology	Greene: The MUNIS Software Support line was reduced from the requested amount by the TM. Please explain how/why. I thought this was a set amount charged by MUNIS for support of our system.	Wells: The total amount paid to MUNIS is determined by them but the Technology Department has cross charged part of that cost to other departments. With the changes to the utility billing introduced recently it was decided to change the cross charge arrangements. Based on usage/user counts we had charged 40% to the schools and 10% to the water departments. The new arrangement is 35% to the schools, 10% to water, and 10% to storm water. SO instead of cross charging 50% of the total we are now cross

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		charging 55%, leaving less in the Technology budget.
155 Technology	Greene: What version of MUNIS Software are we running and what is the latest version available? Will we need to update versions in the near future?	Wells: We are running 11.3 which is the oldest currently supported version. However, most of their customers are on the same version and support for that is currently available until October 2022. When we next upgrade it will be to a version with a new year-based numbering scheme (so something like 2021.1 which is currently under development) and it will mean a shift from the current client based architecture to a full web system with no special software required for the user. There will be training required when we do that – probably in FY23.
161 Town Clerk	FitzPatrick: It seemed a lot of departments were cutting conferences and mileage for FY22. Are these a definite in this department?	Ross: I asked all dept heads to forgo any conferences in FY22 that weren't absolutely necessary to retain their certifications/credentials, etc. Dubey: Yes. Many informational sessions have been done online. The FY22 line item reflects 1 in-person conference instead of the usual 4 per year.
175 Planning Board	FitzPatrick: is the town planner position still vacant?	Morrissette: Yes, the Town Planner position is currently vacant. We took the opportunity to make much-needed updates to the Job Description and have recently advertised this critical position. Initial interviews are being conducted at the end of next week.
192 Town Hall	Greene, Fitzpatrick: Vehicle Maintenance – why is this so much higher than FY20 actuals? Which vehicle(s) get	Fox/Heideman: We have a 2005 van that the maintenance worker uses to go between the IT

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	maintained for town hall that is not department specific?	Department, Town Hall, and the Roudenbush. In FY19, we had \$2,561 worth of repairs to the van. Knowing the history, we wanted to make sure we had sufficient funding for unexpected repairs.
192 Town Hall	Greene: Why is the Gasoline line 0?	Fox/Heideman: The Town is filling up the van at the Highway Department.
192 Town Hall	FitzPatrick: With less time in office and offices closed, should bottle water be adjusted? Also, was a filtration system ever explored like the senior center did?	Heideman: The town hall has been staffed throughout the pandemic, although at a reduced level for social distancing. The building currently has a bottled water system and a filtered system.
192 Town Hall	FitzPatrick: Please remind me what the mailings from town hall are that are not dept specific?	Heideman: The postage line item for town hall provides postage expense for all departments located within the building. The postage is not currently tracked by department.
199 Public Buildings & Properties Maintenance	Greene: Could you please give an update on the Energy Performance Contract?	Fox: The town plans to apply for a technical assistance grant with the DOER in FY21/FY22. This consultant would assist the town with navigating the complicated performance contracting process.
199 Public Buildings & Properties Maintenance	Greene, Fitzpatrick: Are the following line items for Millennium as that is where I believe the facilities dept is currently housed or for general repairs to any municipal building: Building Maint, Grounds Maint, Bldg Maint Svcs plumbing, HVAC, Electrical, Paint, Roof, Security. Are these expenses specific to certain buildings? To which buildings do the actuals relate in FY 20, and FY 21? Are there specific plans for the FY22? For which building is the heating?	Fox: Those are for general repairs to any municipal town buildings. The school budget pays for any expenses to the Millennium building. The expenses provide funding for the Parkerville School house, the Museum and Cottage on Boston Road, 35 Town Farm Rd, the town common, and supports other various town buildings as needed. The natural gas expense line is specifically for the Parkerville School house.
199 Public Buildings & Properties Maintenance	FitzPatrick Broader question... how involved is the facilities manager on all the maint budget lines across all the town	Fox: The Facilities Manager is often consulted on various maintenance tasks. However, department

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	buildings? Has there been any thought to moving all the maint dollars to his oversight?	heads still have the ability to perform tasks in their respective buildings. In the future, we have discussed centralizing certain expense lines such as Fire alarm maintenance, generator repair, elevator contracts, and other various systems that are common across all buildings.
199 Public Buildings & Properties Maintenance	FitzPatrick/ Please elaborate on the stormwater utility decrease. Are the revenues for the enterprise going to be less or does more of the burden shift to a different class?	O'Donnell: Since this is a flat fee, the overall revenues will be less. There is no shift to a different class.
Investments	Galvin: If our investment funds are being managed by outside entities how are they compensated?	Collins: We use an outside investment company for Trusts, Stabilization funds, CPA and OPEB. Bartholomew manages Trusts, Stabilization and CPA. Rockland Trust manages OPEB. The fees are deducted from earnings. For Bartholomew it is 25 basis points. Our model with them is conservative, and some of the accounts have investment restrictions by law. Rockland Trust charges 30 basis points. We are in a growth model with them and these funds are invested more aggressively.
Investments	Galvin: Can we get a line by line list of our current investments	Collins: The Treasurer receives monthly statements from Bartholomew and Rockland Trust. If you would like to view them, that could be arranged.
Investments	Galvin: How frequently is performance of these investments reviewed and by whom?	Collins: Our advisors review the accounts with the Treasurer quarterly. The fiscal year recap meeting is attended by the Finance Director and the Treasurer.

Town of Westford						
FY17 - FY21 Tax Rate Summary						
February 23, 2021						
FY21 Tax Rate Summary						
Class	Levy Percentage	Tax Levy	Percentage x Levy	Valuation by Class	Tax Rate	Levy by Class
Residential	87.7963%	85,181,353.49	74,786,076.65	4,494,354,614.00	16.64	74,786,060.78
Open Space	0.0000%	85,181,353.49	-	-	16.64	-
Commercial	5.9784%	85,181,353.49	5,092,482.04	306,038,634.00	16.64	5,092,482.87
Industrial	3.9788%	85,181,353.49	3,389,195.69	203,676,020.00	16.64	3,389,168.97
SUBTOTAL	97.7535%	85,181,353.49	83,267,754.38	5,004,069,268.00		83,267,712.62
Personal	2.2465%	85,181,353.49	1,913,599.11	115,002,456.00	16.64	1,913,640.87
Total	100.0000%		85,181,353.49	5,119,071,724.00		85,181,353.49
FY20 Tax Rate Summary						
Class	Levy Percentage	Tax Levy	Percentage x Levy	Valuation by Class	Tax Rate	Levy by Class
Residential	88.1355%	81,832,084.01	72,123,116.40	4,416,604,904.00	16.33	72,123,158.08
Open Space	0.0000%	81,832,084.01	-	-	16.33	-
Commercial	6.0430%	81,832,084.01	4,945,112.84	302,822,159.00	16.33	4,945,085.86
Industrial	4.0141%	81,832,084.01	3,284,821.68	201,150,520.00	16.33	3,284,787.99
SUBTOTAL	98.1926%	81,832,084.01	80,353,050.92	4,920,577,583.00		80,353,031.93
Personal	1.8074%	81,832,084.01	1,479,033.09	90,572,693.00	16.33	1,479,052.08
Total	100.0000%		81,832,084.01	5,011,150,276.00		81,832,084.01
FY19 Tax Rate Summary						
Class	Levy Percentage	Tax Levy	Percentage x Levy	Valuation by Class	Tax Rate	Levy by Class
Residential	87.0761%	78,279,346.23	68,162,601.80	4,116,100,425.00	16.56	68,162,623.04
Open Space	0.0000%	78,279,346.23	-	-	16.56	-
Commercial	6.4729%	78,279,346.23	5,066,943.80	305,972,377.00	16.56	5,066,902.56
Industrial	4.4786%	78,279,346.23	3,505,818.80	211,704,510.00	16.56	3,505,826.69
SUBTOTAL	98.0276%	78,279,346.23	76,735,364.40	4,633,777,312.00		76,735,352.29
Personal	1.9724%	78,279,346.23	1,543,981.83	93,236,349.00	16.56	1,543,993.94
Total	100.0000%		78,279,346.23	4,727,013,661.00		78,279,346.23
FY18 Tax Rate Summary						
Class	Levy Percentage	Tax Levy	Percentage x Levy	Valuation by Class	Tax Rate	Levy by Class
Residential	86.3104%	75,011,643.99	64,742,849.97	4,001,321,875.00	16.18	64,741,387.94
Open Space	0.0000%	75,011,643.99	-	-		
Commercial	6.5846%	75,011,643.99	4,939,216.71	305,257,219.00	16.18	
Net of Exempt				298,763,767.00	16.38	4,893,750.50
Industrial	5.0721%	75,011,643.99	3,804,665.59	235,142,310.00	16.38	3,851,631.04
SUBTOTAL	97.9671%	75,011,643.99	73,486,732.28	4,541,721,404.00		73,486,769.48
Personal	2.0329%	75,011,643.99	1,524,911.71	94,244,407.00	16.18	1,524,874.51
Total	100.0000%		75,011,643.99	4,635,965,811.00		75,011,643.98
FY17 Tax Rate Summary						
Class	Levy Percentage	Tax Levy	Percentage x Levy	Valuation by Class	Tax Rate	Levy by Class
Residential	85.3908%	72,459,010.32	61,873,328.58	3,770,458,240.00	16.41	61,873,219.72
Open Space	0.0000%	72,459,010.32	-	-		
Commercial	6.4974%	72,459,010.32	4,707,951.74	286,896,739.00	16.41	
Net of Exempt				280,307,258.00	16.61	4,655,903.56
Industrial	5.9094%	72,459,010.32	4,281,892.76	260,932,255.00	16.61	4,334,084.76
SUBTOTAL	97.7976%	72,459,010.32	70,863,173.08	4,318,287,234.00		70,863,208.03
Personal	2.2024%	72,459,010.32	1,595,837.24	97,245,721.00	16.41	1,595,802.28
Total	100.0000%		72,459,010.32	4,415,532,955.00		72,459,010.31

