

FY 2023 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
131 Finance Committee	FitzPatrick: IMO the reserve fund should increase due to the 40 year high inflation rate and the record gas prices. Expense categories have minimal increases that may not be able to absorb the uncertainties.	O'Donnell: In addition to the Finance Committee reserve fund, we also have the ability to make budget transfers from May 1 to July 15 each year. We can also supplement budget at Town Meeting as necessary. From a management standpoint, we also want to see if departments can absorb some of the increased costs within their existing budget prior to seeking additional appropriations.
141 Assessors	Greene: For commercial and industrial properties, how are their property taxes calculated if the business does not return the Income and Expense forms?	Naser: The property owner information is helpful but not directly used in the income approach to value when valuing their specific property. Primary information, such as I & E forms, along with secondary information, Warren group, REIS reports, etc. help the department place value components such as rents, vacancy, cap rates, etc. in the software system to produce values.
141 Assessors	Greene: What is the balance of the overlay account?	Naser: \$813,362 as of March 31, 2022
141 Assessors	Greene: Could you explain the impacts of converting resident complexes from value method to income approach?	Naser: The software system can run multiple approaches to value simultaneously, however, when finalizing values, a single value and chosen method must be selected. For FY2023, all income properties will be finalized using an income approach; typically residential properties with 5 units or more. Westford has less than 25 of these property types.
141 Assessors	FitzPatrick: I pay the land taxes on our neighborhoods open parcels. I understand that it is hard to value these parcels but how come these parcels never get adjusted for CPI or even the	Naser: (HF) The land pricing tables have been changed. You'll see a value difference in FY2023. All of the land values will change for FY2023 for

FY 2023 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
	<p>2.5% increase? As time goes on these bills have not changed much and even shrunk slightly which means more of the level increase is absorbed by homeowners.</p> <p>Greene: Similar question for commercial and industrial properties – according to the FY22 Tax Classification Hearing, residential properties increased 7.8% while commercial and personal decreased, industrial increased 0.1%</p>	<p>all properties including HOA/common properties. (KG) Residential land and building values have and are out pacing C&I properties and have been for a number of years. A cost approach using land and building pricing will change for FY2023 in addition to Income approach variables: cap rates, vacancy rates, expense percent, etc. I’ve had a year to review the properties and now I’m oriented and can apply market data to better value all properties. I’ll continue to refine the values to retrospectively reflect the RE market in Westford.</p>
145 Treasurer/Collector	Greene: What percentage of bills are processed online?	Collins: 46% of tax bills were paid online in FY21.
145 Treasurer/Collector	<p>FitzPatrick: Is there a campaign to increase on-line distribution of bills and on-line payment? Has it ever been evaluated charging the customers \$0.25 for the convenience of an echeck instead of absorbing the costs (cheaper than a stamp and a drive but also cheaper than an employee to process checks)? How many payments are cc, echeck, vs remitted from mortgage companies.</p>	<p>Collins: We have been absorbing the .25 per cart fee for echeck payments since FY16. Currently 530 tax bills are sent by EBill and not mailed, another 467 are sent by ENotice - emailed and mailed. Online payment information is printed on the tax bills. Stuffers have gone into bills notifying customers about Ebilling and Online Payments a couple times over the years. I have done website town notices, do an annual notice in Jodi’s newsletter (last done 12/13/21) and keep a handout at the counter for people to take with them if they are interested. It is the first thing on my webpage.</p> <p>In FY21 16,010 tax bills were paid online. 13,064 by Echeck and 2,946 by Credit Card.</p> <p>Approximately 4,500 RE tax bills are paid by</p>

FY 2023 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
		mortgage companies.
145 Treasurer/Collector	FitzPatrick: Can you quickly explain how the storm water billing was paid for? It says the treasurer's office processed the billing but the stipends are in the enterprise. Did the stipends go to treasurer staff.	Collins: No staff received a stipend for taking on stormwater billing last year.
152 Human Resources; administrative assistant	Greene: please explain the 37% increase in the admin asst personal services line.	Hicks: The position went from 25 hours to 37.5 hours with the approval of the Select Board in December 2021. The hours were originally reduced a medical accommodation and the person has since retired, so we requested to reinstate the hours back to full time.
152 Human Resources	Nilsson: Would like to understand assumptions in Compensation Reserve.	O'Donnell: We do not discuss the assumptions publicly as it may adversely impacts the town's bargaining position.
152 Human Resources	FitzPatrick: What percent of total salaries is the compensation reserve?	O'Donnell: 2.06% of general fund salaries
152 Human Resources	FitzPatrick: Can you review why the premium would decrease when the town shifts to self-insured.	Hicks: The premium went down because the town will be able to realize savings due to a reduction in overhead administration fees and other fees charged by BCBS. We also now have the ability to receive prescription rebates.
155 Technology	Greene: What kind of maintenance contract were you looking for to replace Continuant?	Wells: We have taken two approaches. We are expanding the equipment covered by another third-party contractor called Park Place, and for the switches we are fortunate for now to be buying enough new equipment under other projects to have warranty coverage for the models and software versions we need. It's not ideal but it's better than nothing.

FY 2023 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
155 Technology	Greene: Cyber security - \$35K of ARPA funding was granted to protect water utility network assets. Did this additional funding decrease your FY23 budget or was this additional unplanned work you were able to perform?	Wells: It was unplanned so wasn't in my budget plans before ARPA. That being said, it was something that I had discussed with Steve Cronin before, but we had no plans to move forward at that time. With the increased attention on utility protection since the Colonial Pipeline hack we probably would have pushed to do it this year or next year but fortunately it was a priority category in ARPA so a natural fit.
155 Technology	Greene: Could we get a complete list of all contracted services with amounts?	Wells: Please see attached.
161 Town Clerk	FitzPatrick: What are election related supplies and why would they decrease in a year with other higher election costs?	Dubey: In FY22, the Finance Committee approved a reserve fund transfer of \$7,450 to the election related supplies for the purchase of an additional voting tabulator, which was required due to the additional precinct being added in 2022. The election related supplies line pays for the annual maintenance of the tabulators, the printing of town ballots, and other necessary supplies for elections and town meetings.
175 Planning Board	Greene: Planning Studies line item increased by \$6.5K. Does this take into account the MVP grant award?	Morrissette: No, the town was awarded an MVP Action grant totaling \$78,200 over FY22 and FY23. Due to budget constraints, our FY22 and FY23 Planning Studies requests for \$15,000 were reduced to \$1,000 and \$7,500, respectively. Anticipated planning initiatives include Multi-Family Housing (per state mandate), incidental work related to the MVP Action Grant, and other zoning amendments as described in the

FY 2023 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
		justification notes of the 175 Planning Board spreadsheet.
199 Public Buildings	Greene: Can you give examples of efficiencies you hope to realize with the newly reconstructed 199 budget?	Fox: Currently, the Town does not have contracts in place for pest management, roofers, and building systems controls. Having these items fall under one domain will allow for better management and control over the bidding process. Another effective solution that is anticipated to be recognized is as the fiscal year draws to a close, the public building account will be able to leverage the now combined budget to replace (financially) larger equipment that does not meet the capital appropriation standard with less impact to any one budget or requiring a budget transfer. If done correctly, this would be considered an example of cost avoidance via predictive maintenance.
199 Public Buildings	Greene: Are there plans in future budgets to move more maintenance under this dept.?	Fox: Not currently. The Library and Council on Aging have each requested to maintain their maintenance lines.
199 Public Buildings	Nilsson: Could we have an actual for FY21 of public building expenses (transferring in the building expenses from the other Dept budgets) to have like vs like looking at FY23?	O'Donnell: Please see the attached spreadsheet.
199 Public Buildings	FitzPatrick: Please provide an overview of what buildings would be included and what buildings are not and the logic. For example, I notice the Cameron senior center and the library are not included.	Fox: Only the Cameron Senior Center, Library and Roudenbush buildings will not draw operational maintenance support from this budget.

**FY 2023 Budget Questions & Answers
Finance Committee**

General	Nilsson: Could we have a change in FTE's for General Government? And actually for all town employees as well?	O'Donnell: Human Resources: +12.5 hours, or .3 FTE's Police: +1 FTE Fire: +1 FTE Recreation: -1 FTE Total: 1.3 FTE's
---------	---	---

Town of Westford									
155 Technology Contracted Services Budget									
	FY2021 actual	FY2022	FY2023	FY2024	FY2025				
Contracted Services	\$181,702								
School chargebacks (Helpdesk)		-\$2,050	-\$2,050	-\$2,091	-\$2,133				
Acrobat subscriptions		\$750	\$750	\$765	\$780				
AirLink Modem Mgmt		\$550							
American Alarm (Access, cameras etc)		\$47,000	\$50,000	\$50,000	\$51,000				
AutoCAD (DLT solutions)		\$1,150	\$1,150	\$1,173	\$1,196				
Browsealoud (website)		\$1,000	\$1,000	\$1,020	\$1,040				
CivicPlus (hosting & support)		\$7,000	\$8,000	\$8,160	\$8,323				
Document Management		\$2,400	\$2,400	\$2,448	\$2,497				
Domain Registrations		\$1,000	\$250	\$255	\$260				
2 FA and SelfService (now ADSelfService)		\$2,000	\$5,000	\$5,000	\$5,000				
Email security (SPAMTitan)		\$2,000	\$2,000	\$2,040	\$2,081				
Formax (mailing equipment)		\$950	\$950	\$969	\$988				
HydroCAD		\$270	\$270	\$275	\$281				
GIS (ESRI & CDM)		\$6,500	\$6,500	\$6,630	\$6,763				
GIS (PeopleGIS)		\$3,600	\$3,600	\$3,672	\$3,745				
IMC - Main contract		\$26,500	\$30,000	\$30,600	\$31,212				
IMC - Transcor (AVL)		\$3,735	\$3,735	\$3,810	\$3,886				
LogMeIn / Zoom		\$6,000	\$8,000	\$8,000	\$8,000				
My Rec		\$3,500	\$3,500	\$3,570	\$3,641				
Other		\$1,000							
Patriot (Assessors)		\$11,500	\$13,000	\$13,260	\$13,525				
Pingdom (external monitoring)		\$2,800	\$2,800	\$2,856	\$2,913				
Rave (reverse 9-1-1 and dispatch aids)		\$12,000	\$14,000	\$14,280	\$14,566				
Stirling Brands (Library website)			\$5,000	\$5,000	\$5,000				
Solarwinds Web Help Desk		\$4,100	\$4,100	\$4,182	\$4,266				
Solarwinds Orion		\$5,000	\$5,000	\$5,000	\$5,000				
Sophos Anti-Virus		\$9,200	\$14,000	\$14,280	\$14,566				
Varonis		\$11,000	\$9,500	\$9,690	\$9,884				
Web/Soc Med Tools (PageFreezer, DLVRIT)		\$6,100	\$6,100	\$6,222	\$6,346				
WinWam (inspections)		\$1,300	\$1,300	\$1,326	\$1,353				
Zoll (replaced AmbuPro)		\$4,500							
Upgrade in-house/old apps		\$20,000	\$10,000	\$20,000	\$20,000				
	\$181,702	\$202,355	\$209,855	\$222,392	\$225,980				

Town of Westford									
199 Public Buildings Consolodation for FY23 Budget									
April 7, 2022									
155 TECHNOLOGY									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01155200	524010	BUILDING MAINTENANCE	1,584.95	3,300.00	-	-	3,300.00	-100.00%	(3,300.00)
CATEGORY TOTAL			1,584.95	3,300.00	-	-	3,300.00	-100.00%	(3,300.00)
192 TOWN HALL									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01192200	524010	BUILDING MAINTENANCE	718.90	5,000.00	-	-	2,000.00	-100.00%	(5,000.00)
01192200	524100	BLDG MAINT SVCS - HVAC	6,657.12	5,000.00	-	-	6,000.00	-100.00%	(5,000.00)
01192200	524103	BLD MAINT SVCS - GENERATOR & ELECTRIC	755.40	1,000.00	-	-	1,000.00	-100.00%	(1,000.00)
01192200	524110	BLDG MAINT SVCS - ELEVATOR	4,830.50	3,500.00	-	-	4,000.00	-100.00%	(3,500.00)
01192200	524112	BLD MAINT SVCS - FIRE/ALARM	2,091.88	1,000.00	-	-	1,500.00	-100.00%	(1,000.00)
CATEGORY TOTAL			15,053.80	15,500.00	-	-	14,500.00	-100.00%	(15,500.00)
210 POLICE DEPARTMENT									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01210200	521030	GENERATOR FUEL - DIESEL	163.02	500.00	-	-	500.00	-100.00%	(500.00)
01210200	524010	MAINTENANCE BLDG & GRD	22,933.46	28,000.00	6,000.00	6,000.00	15,000.00	-78.57%	(22,000.00)
01210200	524030	EQUIPMENT MAINTENANCE	8,075.83	8,409.00	1,200.00	1,200.00	7,200.00	-85.73%	(7,209.00)
01210200	542080	EQUIPMENT	19,192.33	12,000.00	9,900.00	9,900.00	2,100.00	-17.50%	(2,100.00)
CATEGORY TOTAL			50,364.64	48,909.00	17,100.00	17,100.00	24,800.00	-65.04%	(31,809.00)
220 FIRE DEPARTMENT									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01220200	524010	BUILDING MAINTENANCE	20,966.12	18,500.00	20,000.00	5,000.00	15,000.00	-72.97%	(13,500.00)
CATEGORY TOTAL			20,966.12	18,500.00	20,000.00	5,000.00	15,000.00	-72.97%	(13,500.00)
421 HIGHWAY DEPARTMENT									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01421200	524010	BUILDING MAINTENANCE	18,411.49	34,000.00	34,000.00	17,000.00	17,000.00	-50.00%	(17,000.00)
01421200	524100	BLD MAINT SVCS - HVAC	2,371.29	5,000.00	-	-	5,000.00	-100.00%	(5,000.00)
01421200	524110	BLD MAINT SVCS - ELEVATOR	910.00	3,000.00	-	-	3,000.00	-100.00%	(3,000.00)
01421200	524112	BLD MAINT SVCS - FIRE/ALARM	1,707.50	3,500.00	-	-	3,500.00	-100.00%	(3,500.00)
CATEGORY TOTAL			23,400.28	45,500.00	34,000.00	17,000.00	28,500.00	-62.64%	(28,500.00)
670 HISTORICAL COMM/MUSEUM									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
01670200	524010	BUILDING MAINTENANCE	1,118.50	2,500.00	2,500.00	500.00	2,000.00	-80.00%	(2,000.00)
01670200	529090	SECURITY SYSTEM SERVICES	670.80	1,200.00	1,200.00	-	1,200.00	-100.00%	(1,200.00)
CATEGORY TOTAL			1,789.30	3,700.00	3,700.00	500.00	3,200.00	-86.49%	(3,200.00)
640 AMBULANCE ENTERPRISE FUND									
ORG	OBJ	DESCRIPTION	FY21 Actual	FY22 Budget	FY23 Request	FY23 TMR	To 199 Budget	FY23 % INC	FY23 \$ Inc
EXPENSES									
64230200	524010	BUILDING MAINTENANCE	5,870.17	4,000.00	4,500.00	2,250.00	7,250.00	-43.75%	(1,750.00)
CATEGORY TOTAL			5,870.17	4,000.00	4,500.00	2,250.00	7,250.00	-43.75%	(1,750.00)
SUMMARY									
	524010	BUILDING MAINTENANCE					61,550.00		
	524030	EQUIPMENT MAINTENANCE					7,200.00		
	524100	BLDG MAINT SVCS - HVAC					11,000.00		
	524103	BLDG MAINT SVCS - ELECTRICAL REPAIRS					1,000.00		
	524110	BLDG MAINT SVCS - ELEVATOR					7,000.00		
	524103	BLDG MAINT - GENERATOR					500.00		
	524112	BLDG MAINT - FIRE ALARM					5,000.00		
	524115	BLDG MAINT - SECURITY					1,200.00		
	542080	EQUIPMENT					2,100.00		
CATEGORY TOTAL							96,550.00		