



**TOWN OF WESTFORD
OFFICE OF THE TOWN MANAGER**

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TO: Honorable Members of the Select Board, School Committee, and Finance Committee

FROM: Jodi Ross *Jodi Ross*

DATE: February 9, 2021, **Updated March 4, 2021 and April 9, 2021**

RE: Fiscal Year 2022 Budget Message

I am pleased to present a Fiscal Year 2022 operating and capital budget for your consideration. This [document](#) will be available on the town’s website. During the preparation of our operating and capital budgets, we strived to adhere to the Select Board FY22 [Budget Policy Direction](#), to sustain our town assets through capital investment, and to maintain the level of services we currently provide.

FY21 versus FY22 Projected Revenue – Impacts of COVID-19 Pandemic

This has been a particularly challenging budget season, as the impacts of the COVID-19 pandemic have affected our town’s revenue streams, in particular state aid, local revenue, and enterprise revenue. The below chart shows the FY21 budgeted revenue versus the FY22 projected revenue.

Revenue	FY21	FY22	Variance
Tax Revenue	\$85,181,353	\$88,107,812	2,926,459
Local Revenue	7,956,260	7,773,861	(182,399)
State Aid	20,122,029	20,257,024	134,995
Enterprise Revenue	8,024,580	8,082,560	57,980
Free Cash Applied to Budget	352,712	0	(352,712)
Other Available Funds	2,753,266	1,236,744	(1,516,522)
Free Cash – Capital, Perchlorate, Snow & Ice	1,427,713	1,650,858	223,144
Total	\$125,817,913	\$126,951,859	\$1,290,946

Local revenue fluctuates from year to year. We will continue to monitor local revenue during the year and make adjustments if appropriate. Local businesses have been subjected to numerous state directives, which along with residents attempting to socially isolate, has reduced local meals and hotel excise taxes significantly. We anticipate collecting approximately \$535,000 in these taxes in FY21, which is less than half of the amount collected in FY20. The below chart illustrates the FY20 Actual Local Revenue, FY21 Local Revenue Budget, and our FY22 Projected Local Revenues:

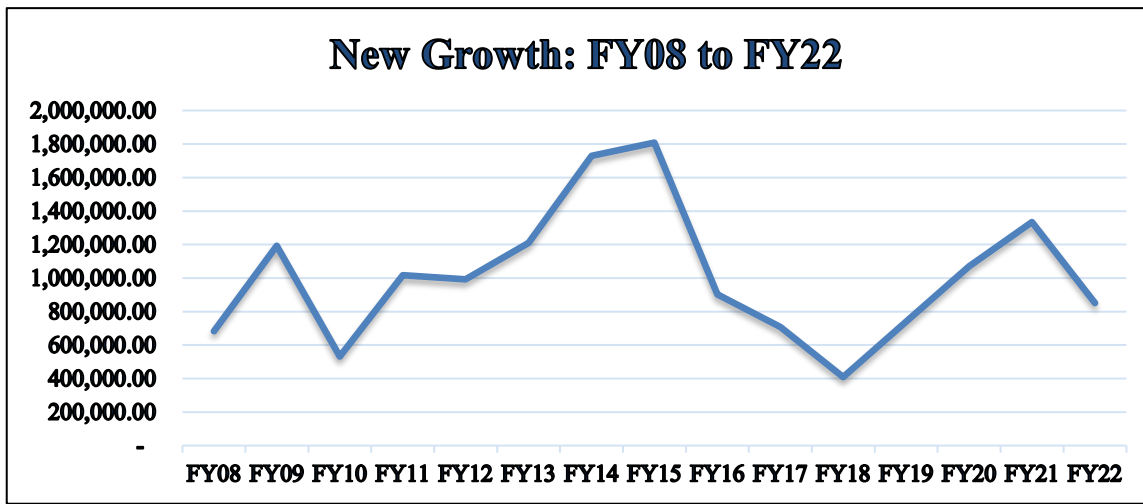
Local Revenue	FY20 Actual	FY21 Budget	FY22 Projected
Motor Vehicle Excise	3,607,964	3,607,964	3,698,163
Local Options Excise	1,073,118	735,000	535,000
Penalties and Interest	250,100	230,000	235,750
Payments in Lieu of Taxes	89,526	66,625	68,291
Fees	297,142	297,000	297,000
Rentals	1,000	0	0
Departmental Revenue – Cemeteries	30,075	30,000	30,750
Licenses and Permits	1,000,146	950,000	900,000
Special Assessments	7,560	4,608	4,724
Fines and Forfeits	51,690	50,000	40,000
Investment Income	184,250	123,000	100,000
Medicaid Reimbursement	98,247	74,692	74,692
Miscellaneous Recurring Revenue	1,822,620	1,787,371	1,789,491
Miscellaneous Non-Recurring Revenue	142,317	0	0
Total	8,655,755	7,956,260	7,773,861

FY21 Budget Highlights - Revenues/Reserves Summary

In FY21 Westford received an overall 0.04% increase in State Aid, which resulted in additional revenues of \$8,780. The state did not approve a budget until December 18, 2020, which is after the town set its tax rate. The final state budget had updated figures for the School Choice Sending Tuition and Charter School Sending Tuition assessments which resulted in a projected deficit of \$89,193 in FY21. For FY22 we are using the Governor’s budget that was released on January 27, 2021. The Governor’s initial budget is \$134,995 higher than our FY21 state aid budget. For Chapter 70 school funding, we have seen a decline in the number of students over the past year. Our enrollment on October 1, 2019 was 4,848. That figure decreased by 139 students on October 1, 2020 to 4,709 students. Reasons for the decrease include more students being homeschooled or sent to private schools, and there was no integrated preschool or full-day kindergarten classes. For FY22, we are currently projecting 4,730 students. We are scheduled to receive a 3.5% or \$78,985 increase in Unrestricted Government Aid.

March 4, 2021 Update: The overall Chapter 70 funding increased by \$137,580 in the Governor’s state aid budget. Chapter 70 funds were allocated in the newly implemented Student Opportunity Act, which requires the school administration to report back to the state the planned use for the additional funding. Since the governor’s budget was included in the financial model at the time of this calculation, this \$137,580 was included in the original \$159,430 budget presentation. The \$137,580 has been added to the Westford Public Schools budget and the respective information below has been updated to reflect this change.

Over the past 13 years, Westford has experienced fluctuating new growth. Below is a chart showing new growth from FY08 to FY21:



We estimated new growth for FY22 at \$850,000 due to several residential developments under construction.

Currently we have reserves of \$7,690,058 which represents a reserve fund balance of 6.70% of our total general fund operating budget. After leaving 5% of the operating budget in reserves per our Budget Policy Direction, and accounting for projected appropriations at our Annual Town Meeting, our estimated reserves at year-end will be \$6,198,631, or 5.40% of the general fund operating budget.

Allocation of Additional FY22 General Fund Revenue

Every year we have incremental revenues added to our general fund budget. These represent new funds we may distribute to budgets as needed, after first satisfying obligatory expenses such as employee and retiree health insurance, Middlesex Retirement, debt service, general insurances, and the carry forward of existing employees. We also attempt to adhere to our Other Post Employment Benefits (OPEB) policy. Below is a chart identifying allocation of new revenues for FY22.

Allocation of New FY22 General Fund Revenue

New Revenue	FY22	Subtotal
Tax Revenue: Prop. 2 ½ Increase	\$2,055,215	
Tax Revenue: New Growth	850,000	
Tax Revenue: PY Excess Capacity	24,564	
Tax Revenue: Debt Exclusions	(3,320)	
Local Revenue	(182,399)	
State Aid	134,995	
Current Year Deficit	(352,712)	
Total New G/F Revenue		\$2,526,343

Allocation of New Revenue	FY22	Subtotal
Employee Benefits and General Insurance	634,958	
Net Debt Service	212,404	
NVTHS Assessment	106,253	
Other Amounts to be Raised	(180,291)	
Allowance for Abatements	72,174	
State Assessments	227,635	
Change in Premium Res'd for Debt Service	3,611	

Town Budget Reductions at 10/28/20 STM	173,000	
Subtotal		\$1,249,744
Funds Remaining for Departmental Expenses		\$1,276,599
WPS Budget		
Westford Public School Budget	995,508	
Net Town Operating Budgets	276,991	
Subtotal		\$1,272,499
Net Remaining		\$4,100

FY22 Budget Highlights – Expenditures Summary

The FY22 budget process began in October 2020. Departments were sent instructions and worksheets to target a 1.4% increase for FY22 while attempting to maintain level services. They were also asked to submit budget projections for FYs 23 and 24.

Summary of FY22 Budget Recommendation

<i>Revenues</i>		<i>Expenditures</i>	
Tax Revenue	\$88,107,812	Westford Public Schools	\$62,236,867
Local Revenue	7,773,861	Other Town Departments	24,441,914
State Aid	20,257,024	Community Preservation	835,406
Enterprise Revenue	8,082,560	Debt Service	6,164,354
Reserves Applied	0	Enterprise	8,811,968
Other Available Funds	1,236,744	Unclassified	19,148,741
Free Cash Appropriation	1,650,858	N.V.T.H.S.	1,184,421
Total	\$127,108,859	Other Amounts to be Raised	4,281,088
		Total	\$127,108,859
		Budget Surplus	\$4,100

FY22 Budget Highlights

School/Town increases: Westford Public Schools are allocated an additional **\$995,508**, which represents a **1.63%** increase. We received the other town departments' budget requests initially at \$592,136 or 2.34% over the previous year's budget. We met with each town department head (except schools) and reviewed every line item in every budget and made reductions and adjustments of approximately **\$315,145** as necessary to present a balanced budget. These actions resulted in an overall town budget increase of **\$276,991** or a **1.10%** increase. This net amount is adjusted for the \$173,000 in reductions made to various town budgets at the October 28, 2020 special town meeting. It also includes adjustments for the ambulance, recreation, and stormwater enterprise subsidies.

- **Collective Bargaining Agreements:** As we budget for FY22, we have one unsettled town union contract for IAFF (International Association of Fire Fighters) that expires on June 30, 2021. The other five town union contracts are settled through FY22. For the school department, the contracts for Unit A teachers, Unit B curriculum coordinators, Unit C school nurses, Unit G math, reading interventionists, central office support staff, school administrative assistants, and

food service workers all expire in FY21, while the Unit E teacher assistants, custodians, and special education transportation staff contracts are settled through FY22.

- **Unclassified Budget: Health Insurance:** For FY22 we are budgeting \$11,740,958 which represents a \$669,036 or a 6.04% increase over our FY21 health insurance budget. We carefully track health insurance on a monthly basis and update our projections accordingly. The FY22 budget includes a projected 8% premium increase on November 1, 2021. In November 2020, the increase for non-Medicare plans was 4.9%, while Medicare supported plans decreased by 6.5% on January 1, 2021. We will continue to monitor our health insurance bills and may revise the health insurance budget as necessary as we progress throughout the budget process. We currently have \$676,584 in a Health Insurance Stabilization Fund.
- **Unclassified Budget: Other Post Employment Benefits (OPEBs):** Our FY21 contribution to our OPEB Trust Fund, which funds retiree health and life insurance, is \$1,218,957. Due to budget constraints, we are funding OPEB in the FY22 operating budget at \$680,957. The \$538,000 decrease is the estimated decrease for hotel and meals excise taxes in FY21, which we propose should determine the OPEB budget for FY22. Our recommended strategy is to “tie” the OPEB funding to the meals and hotel excise taxes to absorb the temporary loss in revenue, while maintaining services within our town. We will continue to pay our existing retiree’s OPEB obligation through our health insurance budget. In FY20 that cost was \$2,395,962. This figure will fluctuate in FY21 and 22 and beyond depending on rate increases and number of retirees added to our plans. Our OPEB Fund has a current balance of \$8,503,984, which will increase to \$9,184,941 with this appropriation. Westford’s last actuarial study on June 30, 2020 reported that Westford had a \$72,133,454 net OPEB liability.
- **Unclassified Budget: Middlesex Retirement Assessment:** Our Middlesex Retirement Assessment, which covers town employees and non-educators in our schools, increased by \$476,557 or 8.71% to \$5,950,276. Middlesex Retirement gives member towns an option to pay their full assessment on July 1st of each fiscal year. We take advantage of this discount each year, which results in a town savings of \$105,740, or a 1.75% savings.
- **Additional Public Safety Staffing/Overtime/Equipment:** Our town has grown substantially over the past several years, and our public safety departments are contending with an increase in calls for service, many of a complex nature. In 2018, the Select Board directed us to add five new police officers and eight new firefighter/paramedics to address the increases in calls. To date we have hired four additional police officers and five additional firefighter/paramedics. Although our Police Chief requested one additional officer to be hired July 1, 2021, we were not able to fund his request at this time. The Police Chief also requested four cruisers, but we were only able to fund three. **However, on April 8, 2021, the Select Board voted to support increasing the original amount budgeted to purchase the three cruisers by \$17,750 to buy hybrid vehicles.** Our Fire Chief did not officially request his remaining three Firefighter/Paramedics at this time due to the town’s difficult budget situation. Both Chiefs’ requests for their overtime budgets were recommended for funding, and we will continue to monitor their spending throughout the year. The fire department is currently backfilling each vacant shift during the COVID-19 pandemic for safety reasons. FEMA is reimbursing our town for 75% of the cost, and the CARES Act is funding the remaining 25%. Our public safety communications Operations Manager noted that he still needs an additional 911 Dispatcher,

but that request was not included in this budget. It is our intention to seek funding for the Select Board recommended additional police and fire staffing when funding is available.

- **Other Adjustments to the FY22 Budget:**

- Funding for meetings/conferences is reduced town-wide, except when necessary for maintaining licensing or accreditations saving our town \$25,897.
- The Town Manager's Office budget is reduced by \$22,629 due to a reduction in hours for the Administrative Assistant, the elimination of management training, and a reduction in the meetings/conferences.
- The Tax Collector Senior Assistant, which was reduced at the October 28, 2020 Special Town Meeting, was not included in the budget, saving \$15,534.
- The position of Records Supervisor in the Town Clerk's office was combined with the IT Help Desk Coordinator into one Office Manager position, resulting in a savings of \$61,378.
- We are not filling the part-time Zoning Enforcement Officer position, which was left vacant due to a retirement. This will save \$31,068.
- The Animal Control budget was decreased by \$7,810.
- Due to the new LED lights, the Street Lights account is reduced by \$54,500.
- The Health Director requested to increase the Public Health Nurse's by 7.5 hours per week. We were unable to fund this request, but have been able to fund additional hours in the Health Department for contract tracing and vaccine distribution using FEMA and the CARES Act funding.

- The savings listed above are offset by the increase to Solid Waste budget of \$168,734, as disposal fees are increasing from \$74.48 to \$90.00 per ton effective July 1, 2021. Our Recycling Commission is currently studying a Pay-As-You-Throw program.
- The N.V.T.H.S. budget is increasing by \$106,253 as Westford is enrolling seven additional students.
- The Recreation Enterprise is not earmarked to fund \$75,000 from retained earnings as it was last year.
- The Ambulance Enterprise is not earmarked to fund \$50,000 from retained earnings as it was last year.
- The Stormwater Enterprise is moving forward with funding the Staff Engineer in FY22. As this is paid using enterprise funds, it does not impact the general fund budget.
- The state assessments for School Choice and Charter School Sending Tuition increased by \$227,635.

- **Stormwater Enterprise:** The original Stormwater Enterprise included the replacement of the street sweeper in the FY21 capital plan. Unfortunately, our sweeper broke down in May of 2020 and it was not cost effective to have it repaired. The general fund paid the \$207,812 to have the sweeper replaced with the understanding that the Stormwater Enterprise would reimburse the general fund. In the FY22 budget, the \$600,000 annual general fund subsidy is being reduced to \$392,188 in order to move the funding back to the general fund.

- **Recreation Enterprise:** At the present time, the Recreation Enterprise is not running the Westford Partnership for Children (WPC) after school program, due to lack of enrollees. They FY22 budget included funding and a revenue projection to restart the program in the spring of 2021. The Department of Revenue bases its estimated revenue on the amount collected in the previous fiscal year. Since the program is not running, we do not have the data to support the revenue assumption. The other option is to create a revenue estimate based on fees collected to date. Assuming that the WPC program will be running again in the spring, the town will need to create a projection based on the enrollment to support the revenue projection. Town Meeting has the ability to make Recreation Enterprise budget adjustments or appropriate supplemental funding to bridge the gap and close any budget deficit.

- **Savings and Efficiencies Generated through New Department of Public Works:**
 - Eliminated the Public Works Office Manager and Engineering Inspector positions following retirements and distributed the workload among existing administrative positions.
 - Consolidated purchasing, payroll, and accounts payable for the Highway, Engineering, GIS, Stormwater, and Public Works Departments under one position.
 - Procured new contracts for street sweeping and catch basin cleaning to meet MS4 Permit requirements.
 - Deferred \$500k in Capital vehicle replacements by planning to rehabilitate existing vehicles to extend their useful life.
 - The FY22 Pavement Management Plan will be fully funded using Chapter 90 and asphalt mitigation from the Newport Materials Settlement Agreement.
 - Moved GIS Department oversight from the Technology Department to the Department of Public Works.
 - Completed the migration from MUNIS UB Classic to UBCIS in support of stormwater billing by the Water Department.

- **Federal Funding for the COVID-19 Pandemic:** The Town has been awarded funding by the federal government in response to the COVID-19 Pandemic.
 - The CARES Act was originally awarded in May of 2020 and reimburses allowable expenses between March 1, 2020 and December 30, 2021. Of the \$2,142,123, the town has approximately \$400,000 remaining as of January 1, 2021. Allowable expenses include PPE, cleaning, public safety overtime, social distancing modifications, signage, air quality improvements, school technology (Chromebooks), etc.
 - The town is also receiving funds from FEMA, which is limited to direct public safety costs such as backfilling additional fire overtime shifts and PPE for public safety workers. FEMA will be reimbursing 100% of all eligible costs for the vaccination clinics.
 - The Westford Public Schools have been awarded four grants to date.
 - The first is the School CARES Act (ESSER1) for \$20,000, which was used to facilitate distance learning.

- The second was the School Coronavirus Relief Act in the amount of \$1,057,725, which funded the Family First Coronavirus Relief Act leaves through December of 2020, substitute costs, staffing adjustments due to the hybrid learning model, student intervention and support, instructional technology (software and hardware), social distancing and virus mitigation supplies. These funds must be spent by June 30, 2021.
 - Next, we will be receiving \$271,511 from the second round of the School Cares Act (ESSER2) to help schools safely reopen, to measure and address significant learning loss, and support student mental health. Districts may apply for these funds in FY21 if needed, or they may wait until FY22. This funding expires on September 30, 2023.
 - Lastly, we are receiving the FY21 State Coronavirus Prevention Fund Distribution in the amount of \$141,200. This is a one-time grant for additional assistance to schools to support coronavirus prevention efforts and to maintain and increase the quality of education during the pandemic. Awards are to be distributed 50% in February 2021 and the remaining 50% in April 2021. Additional details will be released for this grant, which must be spent by June 30, 2021.
- **Capital Investment:** The Capital Planning Committee reviewed capital requests from all town departments and voted their initial recommendations to the Town Manager on February 5th. These recommendations include \$3,329,017 in capital to be funded by our town issuing general fund bonds in the amount of \$920,423, stormwater enterprise bonds for \$500,000, using \$1,148,857 in Free Cash, reappropriating \$123,737 from previously bonded capital items, and utilizing enterprise and other available funds for the remaining \$636,000. In addition, the town is also recommending using \$941,179 in Chapter 90 funds to support the pavement management program, and \$80,000 from the sidewalk gift account to fund the design for the Plain Road Phase 1 Pedestrian Improvements. These two projects do not require an appropriation from Town Meeting. This is a preliminary funding plan that may be revised as department heads seek additional sources of funding (grants or Community Preservation Act funds) and submit revised quotes. As suggested by our bond rating agencies, we will continue funding capital projects with Free Cash as much as possible, and we may rely upon our Capital Stabilization Fund, with a current balance of \$459,940, if needed. We also recommend replenishing the Capital Stabilization Fund, as we committed to at our 2018 Fall Special Town Meeting, when the town appropriated \$700,000 to purchase 63 Main Street, and with \$40,000 from Cornerstone mitigation funds. We have already replenished \$230,000, and plan to add \$230,000 from the sale of 63 Main Street when the property sells. The property most likely will not close before June 30, 2021.

The current FY22 non-excluded debt service budget is \$1,550,204 which exceeds the minimum borrowing policy by \$550,204. Of this amount, \$1,135,856 is permanently bonded and the remaining balance of \$414,348 is estimated debt payments for ongoing and future projects, which includes the Abbot School roof replacement project, the roadway improvements approved in FY19, the Town and School Safety Task Force (TSSTF) recommended borrowing articles from the 2020 Annual Town Meeting, the Carlisle Road sidewalk project, and the short term interest for the Oak Hill, Plain, and Moore Road infrastructure improvement bond.

- **Public Works Projects:** Below is an update of current and future Public Works projects:
 - The intersection improvements at Dunstable Road and Groton Road were substantially completed in 2020, with new pedestrian accommodations, stormwater upgrades, and full traffic signal system to replace the existing flashing light. \$2.7 million for construction was funded by the Massachusetts Department of Transportation (MassDOT) after the town appropriated money for design, including the use of mitigation funds from the nearby Summer Village development.
 - The town completed the 25% design public hearing for the Beaver Brook Bridge reconstruction Project. \$75,000 was appropriated at the 2020 Special Town Meeting to acquire easements and fund non-participating costs. Construction will take place in 2022 and will include approximately \$2,000,000 in MassDOT Transportation Improvement Program funding.
 - The town completed the 25% design public hearing for the Boston Road Reconstruction Project. Construction is anticipated to take place in FY24 and will include approximately \$10,200,000 in MassDOT construction funding.
 - \$8,160,000 was authorized to be borrowed at the 2020 Special Town Meeting for the Moore Road, Oak Hill Road, and Plain Road Water Main and Roadway Improvement project. The project is currently out to bid. Construction is expected to begin in April of 2021.
 - \$440,000 was appropriated at the 2020 Special Town Meeting for the Carlisle Road Sidewalk Project. The project is currently in the final stages of design and construction is anticipated to begin in the fall of 2021.
 - \$740,000 was appropriated at the Special Town Meeting for the Nutting Road Filter Media Replacement Project. A contract was awarded to Waterline Industries in January 2021. The project is scheduled to begin in February 2021.
 - The Town Farm Water Storage Tank Rehabilitation Project design has been completed and is currently advertised for bidding. The project is anticipated to begin in the summer of 2021.
 - \$30,000 was appropriated at 2020 Special Town Meeting for design of the Westford Academy Wastewater Treatment Plant Tank Rehabilitation Project. \$170,000 will be requested at the 2021 Annual Town Meeting to fund construction.
 - The Department of Public Works completed the paving of 7.3 miles of road in 2020 using various funding sources, including our annual Chapter 90 allotment, MassDOT Transportation Improvement Program funds, Water Enterprise funds, and Newport Materials asphalt mitigation funds. The Department plans to fund the entirety of FY22 Pavement Management Program through our annual Chapter 90 allotment and Newport Materials asphalt mitigation funds.

- **New Center Building/Public Safety Monopole:** Our 2017 Annual Town Meeting appropriated \$60,000 to conduct a feasibility study for a new Center Building, and an additional \$320,000 was appropriated at our 2018 Annual Town Meeting for the design of the replacement building and other related expenses. The new Center Building was designed to include a 100-person meeting room/Police training room, and a new home for our Technology, Veterans Services, and Facilities departments. The cost estimate to demolish the existing old fire station, clean up the hazardous materials on the site, construct the new building, and relocate the technology infrastructure to the center of town is approximately \$8,308,000. The Select Board put this project on hold pending the sale of 63 Main Street, and a future

discussion regarding town center, a possible Recreation Facility, and the School Administration Building needs. We are, however, moving forward with the Public Safety Monopole with appropriations made during our October 2019 Special Town Meeting (\$260,000) and October 2020 Special Town Meeting (\$140,000) to remove the public safety antennas from the existing generator building at the old fire station, and construct a monopole to house the antennas next to the police station.

- **63 Main Street:** At our 2018 Special Town Meeting, our town voted to purchase 63 Main Street for \$700,000; \$600,000 being the purchase price with \$100,000 to conduct testing and secure the building. The Select Board formed a task force to recommend future use of the property. At the October 2020 Special Town Meeting, the town voted to sell the property as a single-family home with an historic preservation restriction. Town Meeting and the Select Board supported retaining a portion of the parcel in the rear for future town center parking, if needed. The town is having a septic design completed to ensure that the new Title V compliant system will fit on the decreased proposed parcel, and then will issue a Request for Proposals to sell the property.
- **35 Town Farm Road:** In 2016, Town Meeting declared the building located at 35 Town Farm Road as surplus. The town issued two RFPs to attempt to sell the property, which resulted in no viable options for consideration. The Select Board formed the 35 Town Farm Road Task Force in April 2019 with the charge of identifying the best future use for the property. The task force reported back to the Select Board in November 2019 and recommended that the town reissue another request for proposals seeking the redevelopment of the property into senior affordable housing, and provide a new home for the Westford Food Pantry. The task force also recommended removing the fire department's training facilities located on the site to be reconstructed on another town parcel located at 60 Forge Village Road, in order to make the redevelopment of the Town Farm parcel more viable. The Select Board supported the task force's recommendation. In January 2021, the Select Board awarded the solicitation process to the sole respondent, SCG Development and CHOICE, Inc, with Icon Architecture, Inc., and authorized the Town Manager's Office to begin purchase and sale negotiations.
- **12 North Main Street:** In September 2015 our town took ownership by tax repossession of the abandoned anodizing mill located at 12 North Main Street. The Select Board formed the 12 North Main Street Task Force to actively work on developing reuse recommendations for the town to consider. The 12 North Main Street Task Force and Town Manager's Office prepared and released several requests for proposals attempting to redevelop the site, which resulted in unsatisfactory results. In November 2020, the task force requested authorization from the Select Board to release another RFP due to interest from the neighboring property owner. The Select Board awarded the solicitation process to the sole respondent, Urban Design and Development Corporation, and authorized the Town Manager's Office to move forward with purchase and sale negotiations. The town is also concurrently nearing completion on a phase II environmental site assessment for the site, which was funded completely by a grant from Mass Development in the amount of \$64,500.

Other Budget Variables to Monitor

The following variables may impact on our FY22 budget and need to be monitored:

- COVID-19 Pandemic
- State aid
- New growth
- Solid waste and recycling
- Infrastructure/facilities
- New Center building
- 35 Town Farm Road
- 63 Main Street
- 12 North Main Street
- Public safety needs
- Collective bargaining
- Health insurance
- Hotel/Meals Excise
- Energy costs
- Snow and ice deficit
- New exemptions (SLIDTR)

Summary

The past year has been extremely challenging due to the COVID-19 pandemic. To date we have tried our best to maintain our town services, while experiencing many changes, including reduced revenues and increased expenses. Our goal is to maintain a balanced budget, which is difficult when faced with declining revenues and increasing needs. As the budget process continues over the next several months, more information will be available regarding state aid and local revenues, and final adjustments may be made. The town department heads and I welcome your input and suggestions as we continue through this budgeting process. We remain committed to examining each and every opportunity to be creative and conservative with our valuable town resources. It is our unwavering objective to continue to provide both the quantity and the quality of services our residents expect and deserve. Thank you.