



**TOWN OF WESTFORD
FINANCE DEPARTMENT**

TOWN HALL
55 Main Street
WESTFORD, MA 01886
Telephone (978) 399-2573

MEMORANDUM

To: Board of Selectmen
Jodi Ross, Town Manager

From: Dan O'Donnell, Finance Director

Subject: Article 2, Fiscal Year 2018 Budget Adjustments
October 16, 2017 Special Town Meeting

Date: September 21, 2017

Members of the Board of Selectmen:

Article 2 is requesting the town to appropriate \$24,743 in free cash to supplement FY18 budgets.

The Zoning Board of Appeals is requesting funding for two additional sets of meeting minutes at \$185 per set to total \$370.

The Building Department is seeking to hire a full-time Assistant Building Inspector and is requesting \$21,413 to staff the position through the remainder of FY18. The current Asst. Inspector will continue to work 14.5 hours per week enforcing zoning by-laws and performing inspections. The FY18 estimated expense breakdown is attached to this memo.

The Veterans Services Officer is requesting four hours per week of administrative assistance in his office at an estimated rate of \$20 per hour for the remaining 37 weeks of FY18.

Lastly, we are requesting that the school budget be reduced by \$1,060,000. At the March 2017 Annual Town Meeting, it was discussed that the school override to fund teacher pay increases would be phased in over three years to lessen the tax impact. This reduction to the school budget is the mechanism to do so. With this reduction, the school override will increase the average tax bill by \$61.27 for a single-family home assessed at \$490,000. Proportionate increases will occur in FY19 and FY20 to fund the remaining two years of the teacher contract.

Sincerely,

Dan O'Donnell
Finance Director

Town of Westford			
Full-Time Asst Blding Inspector			
FY18 Estimated Cost			
	FY18 Budget	\$	61,713.00
	Asst. Bldg. Insp. Current Rate	\$	34.03
	Avg. # Inspections / Week		32.00
	Weeks w/ Current PT Insp.		22.00
	Subtotal	\$	23,957.12 Through 11/25/17
	P/T Asst. Bldg. Insp Current Rate	\$	33.46
	Hours per Week		5.00
	Weeks w/ Current PT Insp.		22.00
	Total Cost	\$	3,681.11 Through 11/25/17
	New Hire Rate (Est. OPEIU Band C - Step 5)		36.16
	Hours per Week		37.50
	Weeks with FT Insp.		30.00
	Total Cost	\$	40,684.04
	Total Estimated FY18 Expense	\$	68,322.26
	Budget Surplus/(Deficit)	\$	(6,609.26)
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Town of Westford			
Part-Time Zoning Enforcement Officer (ZEO)			
FY18-19 Estimated Cost			
		Proposed	
		FY18 Budget	Variance
	Inspector Hr. Rate	\$	34.03
	Hours per Week		14.50
	Weeks with Zoning Inspector		30.00
	Total Cost	\$	14,803.05
	Budget Surplus / (Deficit)	\$	(14,803.05)
TOTAL Proposal			
	Budget Surplus (Deficit)	\$	(21,412.31)



**TOWN OF WESTFORD
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MEMORANDUM

To: Board of Selectmen
School Committee
Bill Olsen, Superintendent
Jodi Ross, Town Manager

From: Dan O'Donnell, Finance Director

Subject: Financial Impact of School Override Request

Date: February 7, 2017

Using the updated Westford Teacher Benchmark analysis and the attached WEA Analysis dated February 7, 2017, the Westford Public Schools are requesting an override in the amount of \$1,600,000 over a 3-year period. The following tables show the estimated tax impact for Fiscal Year 2018 to Fiscal Year 2020 if the increase is spread evenly over a 3-year period.

	FY18	FY19	FY20
Avg. Assessed Value*	\$490,000	\$490,000	\$490,000
FY17 Res. Tax Rate*	\$16.41	\$16.41	\$16.41
Override Amount	\$540,000	\$550,000	\$510,000
Tax Inc. per Household	0.76%	0.75%	0.75%
Cumulative % Tax Inc.	0.76%	1.51%	2.26%
Cost per Avg. Household	\$61.27	\$60.14	\$60.14
Cumulative Cost per Household	\$61.27	\$121.41	\$181.55

*Please note that the above information is using the FY17 tax rate, tax levy, and total assessed value for the calculation.

The estimated tax levy *without* the override is projected below:

	FY18	FY19	FY20
Est. Tax Base	\$68,603,482	\$72,193,568	\$74,898,407
Prop 2 ½ Limit	\$1,740,087	\$1,804,839	\$1,872,460
New Growth	\$850,000	\$900,000	\$900,000
Debt Exclusions	\$2,816,368	\$3,359,008	\$3,169,294
Tax Levy	\$75,009,936	\$78,257,415	\$80,840,161
Tax Impact	2.35%	3.13%	2.15%

The estimated tax levy *with* the override is as follows:

	FY18	FY19	FY20
Tax Levy	\$75,009,936	\$79,897,415	\$82,521,161
Override Amount	\$1,600,000	\$0	\$0
Excess Levy Capacity	(\$1,060,000)	(\$530,000)	\$0
Modified Tax Levy	\$75,549,936	\$79,367,415	\$82,521,161
Modified Tax Impact	3.09%	3.86%	2.84%

If you have any questions or concerns, please do not hesitate to contact me.



Dan O'Donnell
Finance Director