
Westwood Finance Commission

2008 Annual Report Warrant and Recommendations For the Annual Town Meeting

Annual Town Meeting
May 5, 2008
High School Gymnasium
200 Nahatan Street



Westwood Town Hall

Please bring this report to Town Meeting for reference.

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2008 ANNUAL TOWN MEETING
SUMMARY OF WARRANT ARTICLES

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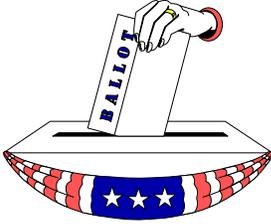
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Please Note

This report contains a significant amount of Town financial data. For additional information about the Town's finances, please refer to the Town's web site at:
www.townhall.westwood.ma.us.

Warrant Begins on Page 24



**Westwood's Town Election
Tuesday, April 29, 2008
Polls Open From 7:00 A.M. to 8:00 P.M.**

Precinct One - Senior Center
Precinct Two - William E. Sheehan School
Precinct Three - Paul R. Hanlon School
Precinct Four - Downey School

on the last Tuesday in April, it being the twenty-ninth day of said month, A.D. 2008, from 7 a.m. to 8 p.m. for the following purpose:

To bring their vote for the following persons and on the following question to wit:

ONE ASSESSOR FOR THREE YEARS
TWO LIBRARY TRUSTEES FOR THREE YEARS
ONE MODERATOR FOR ONE YEAR
ONE PLANNING BOARD MEMBER FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS
ONE TAX COLLECTOR FOR THREE YEARS

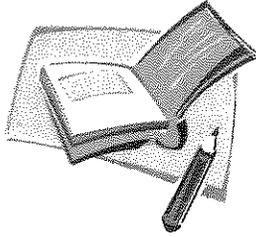


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The Official Town Seal

Did You Know?

At Town Meeting June 30, 1899 it was voted to procure a Town Seal. A local artist suggested the Town Pound be the central feature, and this the Town adopted. The First official use of this Seal was on the 1902 Town Report.

The huge oak tree which stood in the middle of the Town Pound and is the central portion of the seal design was destroyed in the 1938 hurricane.

Finance Commission Membership

Terms Expiring in 2008

Peter Cahill
Brian London
Mary Masi-Phelps
Gerald Mitchell
Michael Raftery

Terms Expiring in 2009

James Connors
George Hertz
Margaret O'Brien
Michael O'Hara
Ann Wood

Terms Expiring in 2010

Maria Costantini
Andrew Ferren
John Gottschalk
John Grogan
Kevin McManus

Sheila E. Nee, Administrator

Appointments to the Finance Commission are made by the Town Moderator.



WESTWOOD FINANCE COMMISSION

A MESSAGE TO RESIDENTS FROM CHAIRMAN JIM CONNORS

The Westwood Finance Commission (“FinCom”) is a fifteen member volunteer board appointed to three year terms by the Town Moderator. The FinCom is charged with conducting a thorough review of all of the Town’s finances, including school and municipal government budgets, outstanding debt and any proposed future borrowings. In addition, the FinCom reviews and publishes an opinion on each of the warrant articles presented to Town Meeting.

It is the opinion of the FinCom that the Town of Westwood continues to be effectively and efficiently managed. After careful review and discussion, the FinCom unanimously approved and recommended the final municipal and school budgets presented here.

STRUCTURAL DEFICIT

Westwood’s principal source of revenue for municipal operations is residential property taxes. Since the passage of Proposition 2½ in 1980, this source of revenue has been limited to a 2½ % increase each year. While revenues have been limited, the same cannot be said of expenses. Employee health care and pension costs, utilities (including heating) and special education expenses have risen dramatically. As a result, it costs the town approximately 5 % more each year to deliver the same level of services as the previous year. This difference between a 2½ % rise in revenue and a 5 % increase in expenses creates what we refer to as a “structural deficit”. Rather than relying solely on reducing services or passing tax overrides to deal with this structural deficit, within Westwood, there has been a concerted effort to increase the town’s commercial tax base to relieve the heavy residential tax burden.

WESTWOOD STATION

The redevelopment of University Ave provides a significant opportunity for Westwood to ensure its future financial health and the viability of our community and school system of which we are so proud. In fiscal year 2009, the Town will receive the first \$1.75 million in payments from the Westwood Station project which will allow the town to continue to offer the services which the residents have come to expect without the need for a tax override. While we hope that this is the first of a long stream of revenues from the project, the development of the project is far from certain.

While this payment is an encouraging step, the Westwood Station project is not immune to the current problems in the economy. The slowdown in the overall economy and the turmoil in the financial markets, while seeming distant and somewhat abstract, have had a direct impact on the project. Overall project economics have declined and financing has become more problematic and expensive. Accordingly, the development agreement has had to undergo essential adjustments. While we recognize that not all aspects of the adjustments are welcome, we feel strongly that in light of current circumstances the changes are prudent and are in the best interest of the Town. The FinCom commends the Town officials and, in particular, members of the Planning Board, who have been working tirelessly to protect the Town’s interests and urges support for the articles presented relating to the project.

The FinCom supports Article 18 which would authorize a Home Rule petition to the legislature requesting the issuance of a beer and wine license for a large grocery store which would be an attractive anchor tenant for this area. The FinCom also supports Article 26 which gives the Planning Board, after a thorough public review process, discretionary authority to modify the affordable housing program requirement within Westwood Station in Phase I.

STABILIZATION FUNDS

The Selectmen propose \$100,000 for the Stabilization Fund and an initial deposit of \$75,000 for the Capital Stabilization Fund. Stabilization funds are the only way for municipalities to save. Also, the financial community uses the condition of these funds as a major factor in determining a town's creditworthiness and the interest rate towns pay to borrow money. The FinCom once again commends the Selectmen for their prudent commitment to these funds. The FinCom also urges the Selectmen to continue to meet the Town's financial goals through these savings vehicles.

CONCLUSION

Finally, I enjoy my work as FinCom Chairman and thank my colleagues on FinCom for their work and commitment to the important issues in Westwood. I have been particularly honored to serve as the FinCom Chairman as we consider this unique opportunity to secure Westwood's future. As challenging as it is to see a project like Westwood Station move from concept to reality, I have to commend those Westwood residents who have participated in the public process whether as a volunteer on a board, as an elected official or as a resident expressing concerns and proposing solutions. All of our participation makes the end result better for Westwood.

The FinCom's review could not be completed without the support of many people. We appreciate Pam Dukeman, Finance Director, Mike Jaillet, Town Administrator and John Antonucci, Superintendent of Schools who are always available to us and willing to answer our many questions. I thank Brian London, the Vice-Chair of FinCom for his preparation and hard work, Mary Masi-Phelps, Peter Cahill and Mike O'Hara for chairing committees and the added time required to complete their tasks. FinCom could not operate without the assistance and guidance of Sheila Nee, Finance Commission Administrator. Westwood is indeed lucky to have Sheila.

Overview

The Finance Commission, by unanimous vote of those present, recommends approval of the FY09 School Department budget as approved by the School Committee on February 28th 2008.

The School Department's fiscal year 2009 (FY09) proposed operational budget is \$32,488,684. This represents an increase of \$1,749,172, or 5.69%, over the prior year's operational budget. Approximately \$1.6 million, or 5.2%, is needed to cover projected increases in utilities, special education costs and teacher salaries. The remaining 0.49% increase will fund the restoration of some cuts made in prior years, as well as selected additions to staff, equipment and maintenance to meet critical needs in the system. However, the proposed budget does not address all needs requested by the School Department. Although it does not provide specific contingencies for unexpected increases in critical budget areas such as special education costs, it includes a balance of approximately \$400,000 in non-salary expenses that could be foregone to sustain services if necessary.

The 5.69% increase compares to a 13% increase in the FY08 budget, a 4.6% increase in the FY 07 budget, a 0% increase in the FY06 budget, a 4% increase in the FY05 budget, and a 0.4% increase in the FY04 budget. This represents an average annual increase of 4.65% from FY03 to FY09.

Please note that additional school budgets include \$174,899 for the Blue Hills Vocational School and \$104,252 for crossing guards. Further, the School Department's operational budget is net of fees and grants and does not include the cost of health and other benefits. It is also net of \$175,000 that the School Department has requested to be put into an energy reserve account earmarked for utility costs.

The town expects to fund the \$1,749,172 increase in the operating budget through a combination of sources, including tax revenue allowed within Proposition 2 ½, additional state aid (Chapter 70), and the School Department's operational portion of a budget stabilization payment that the Selectmen negotiated from the Westwood Station project developer. The subcommittee fully supports the decision to dedicate a portion of the Westwood Station budget stabilization payment to capital and reserve funds in order to address historical underfunding in those areas. The subcommittee understands it is a delicate balance to fund operating budgets, capital requests, and stabilization funds. The subcommittee does wish that more funding had been allocated to capital and reserves this year as opposed to the operating budget.

The schools are proposing to maintain fees (transportation, athletics, and full day Kindergarten) at the same level as FY08. The School Department's operational budget assumes that families will pay an aggregate of some \$900,000 in fees in FY09.

The School Department's FY09 capital budget request is \$516,000, which includes \$110,000 based on the schools' capital portion of a budget stabilization payment that the Selectmen negotiated from the Westwood Station project developer. This compares with \$406,000 in FY08, \$746,000 in FY07 (\$406,000 as an annual request plus \$340,000 in one time revenue from the overlay surplus account to repair the middle school roof) and \$406,000 in FY06. Please note that even with the additional funding, there remains over \$5 million of unfunded capital requests from the last five years.

Recent budgets have shown that annual increases in operational costs to maintain level services (salaries, utilities, special education, etc.) grow at approximately 5%, or \$1.5 million to \$2.0 million per year, which is more than what is afforded by Proposition 2 1/2. In addition, health insurance and pension costs for all town employees continue to rise faster than state aid or taxes, which limit the revenues available to fund the increasing municipal and school needs.

Although overall enrollment is projected to rise at a lower rate over the next 10 years, enrollment in the middle school and high school is projected to rise significantly as large classes of elementary students move through the system, shifting the class size burden in future years. This, in turn, will necessitate a corresponding shift in costs. Salaries represent more than 75% of the budget. The teacher contract that went into effect in FY07 provides over its 3 year duration for a 6.69% cost of living increase, plus annual step increases of 0% to 6.3%. The teachers' union and the administration deserve credit for recognizing the budget constraints faced by the town. Peer data in Appendix B indicates that Westwood is not overspending in comparison with other towns.

The proposed FY09 budget will enable the school system to maintain the level of service established by last year's Proposition 2 ½ operational override and to continue to alleviate the adverse effects of cuts made in recent years. However, a structural deficit remains, and unless a consistent source of additional funding is obtained through an increase in the Town's commercial tax base, significant pressure will remain on the administration to provide the quality of services necessary for a superior school system.

Increased Chapter 70 aid has provided some relief in FY08 and FY09, but it is uncertain whether the state will be able to continue the same level of funding in future years. Likewise, Westwood Station payments are guaranteed for FY09 and FY10, but consistent revenue from potential commercial development cannot be relied on for several years. Looking ahead, we recommend that the School Department continue to assess, evaluate and adjust programs and teaching models, especially in the elementary schools, to determine the best way to deliver high quality education in a cost-effective, equitable manner.

Budget Discussion

Budget Growth

	FY08	FY09	\$ Increase	% Increase
Total Gross Budget	\$34,428,000	\$36,316,000	\$1,888,000	5.48%
Offsets (Fees, Grants)	\$3,513,000	\$3,652,000	\$139,000	3.96%
Energy Reserve Fund	\$175,000	\$175,000	\$0	0.00%
Net Budget Request	\$30,740,000	\$32,489,000	\$1,749,000	5.69%

Sources of Funds for FY09 Budget

Source	Amount	Percent of Total
Fees / Grants	\$3,652,000	10.0%
Energy Reserve Fund	\$175,000	0.5%
FY09 Chapter 70 State Aid	\$3,548,000	9.8%
Westwood Station Payment	\$575,000	1.6%
Taxes / Other Available Funds*	\$28,366,000	78.1%
Total Gross Budget	\$36,316,000	

* Includes non-recurring amount of \$356,720 in State Aid received but not allocated in FY08

Reliance on Activity Fees and Other User Fees

We are concerned about the level of reliance on activity fees and other user fees in a public school system. Fees, grants, and tuition offsets generate \$3,650,000 of funds for the FY09 budget. Approximately \$2,270,000 is from federal and state grants. Fees have increasingly supplemented the school budget in Westwood and other school systems across Massachusetts. Although the FY08

EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

budget reduced fees by approximately \$240,000, school families still pay approximately \$900,000 in fees, and we remain concerned about the societal consequences of relying on significant fees in a public school system. As fees become material to family income, students may choose not to participate in activities for economic reasons. We are also concerned about the uncertainty that results from reliance on projected participation in optional programs.

The FY08 fee reduction was supported primarily by tapping into balances in the corresponding revolving accounts that had accumulated due to conservative budgeting and higher than anticipated participation in past years. To sustain this reduction or further reduce fees in future years will be difficult because costs keep rising and revenues are limited.

The table below summarizes the significant changes in user fees since FY00:

	<i>FY00</i>	<i>FY07</i>	FY08/FY09
High School Athletics (per sport with family cap)	\$100	\$300	\$250*
K-8 Transportation (per student)	\$0	\$235	\$180**
High School Transportation (per student)	\$0	\$385	\$180**
High School Parking Lot Fee	\$0	\$200	\$0
High School Activity Fee	\$0	\$100	\$0
Full Day Kindergarten Fee	\$0	\$1,450	\$1,200

* Family maximum of \$750

** Family maximum of \$450; however, a minimum of \$180 is charged per high school student.

Impact of State Aid

Historically, Westwood has received a relatively low level of operational state aid compared to similar communities (see Appendix B). Beginning in FY08, Westwood benefited from a change in the formula used to calculate the amount of aid given to school districts. In FY09 Chapter 70 aid is projected based on the Governor's budget proposal to increase by \$451,000 to \$3,548,000, or 9.8% of the total operating budget. The outlook for future Chapter 70 funding remains uncertain, due to current economic conditions.

Special Education (SPED)

The FY09 budget includes out-of-district SPED tuition and transportation expenses, as well as services to students who are integrated into the Westwood school system. These SPED related expenses total \$7,900,706, or approximately 24% of the total operational budget. Under Massachusetts State Law, towns must bear the cost of providing the educational needs for all students identified as requiring special education. The service provision is borne by each town with no significant state subsidy for students between the ages of 3 and 22. In FY08 Westwood is providing assistance to 419 in-district students and 40 out-of-district students in grades Pre-K through 12. This represents approximately 15% of the total student population.

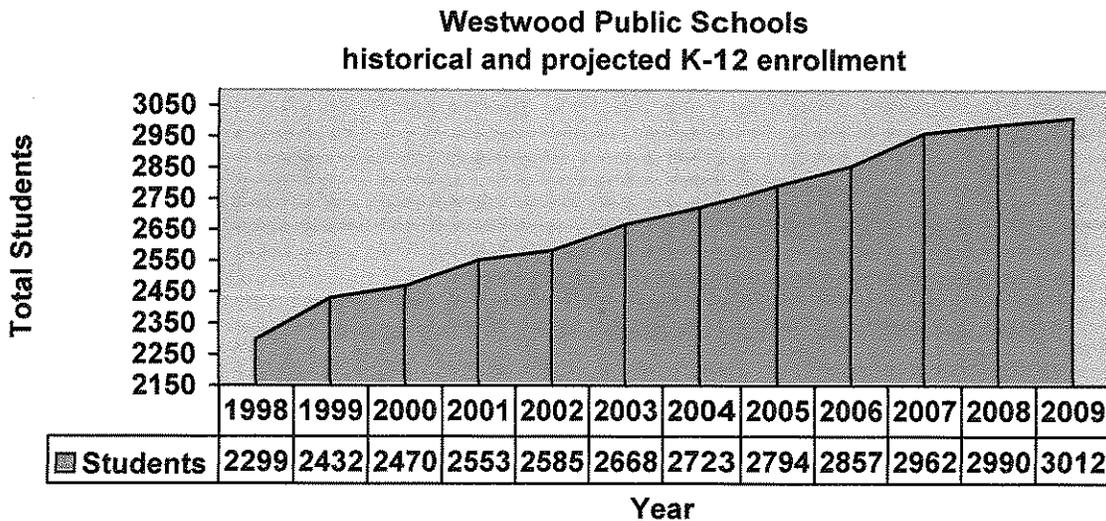
From FY08 to FY09, total SPED expenditures are projected to increase by \$211,000, or 2.8%, compared with an 11.8% increase from FY07 to FY08. This reflects currently known needs. Any changes in SPED student population could have a considerable financial impact.

We commend the School Department for its effort to manage SPED costs while providing a high level of service to students, by making services available within the system, instituting early intervention screening and monitoring programs when appropriate, finding efficiencies in

transportation and other services, and diligently pursuing grants and federal reimbursements for expenses.

In District Student Enrollment

The excellent reputation of our schools attracts families with young children into Westwood, resulting in cyclical enrollment increases while the population of Westwood as a whole has remained fairly constant. The schools have experienced a 10.6% total increase in enrollment since 2004, and a 23% increase in the last 10 years. The School Department projects an anticipated net increase of 0.7% or 22 students next year (K-12). Future years show modest annual increases of less than 1%, with enrollment pressures shifting from the elementary schools to the middle school and high school. Below, we have illustrated historical and projected school enrollment from 1998 through 2009. The K-12 growth projection is taken from a study prepared for the School Department in 2007 by Merrimac Education Center that incorporated enrollment data and birth data as well as demographic factors such as housing permits, new and proposed housing developments, and real estate conditions. The study did not include projected enrollment impacts from the proposed Westwood Station development.



	'99	'00	'01	'02	'03	'04	'05	'06	'07	'08	'09
# Additional Students	133	38	83	32	83	55	71	63	105	28	22
% Increase	5.8%	1.6%	3.4%	1.3%	3.2%	2.1%	2.6%	2.3%	3.7%	0.9%	0.7%

Collective Bargaining / Salary Contracts

Salary increases are the schools' single biggest cost driver. Salaries represent about 77%, or approximately \$25 million, of the proposed operating budget. This includes an increase of \$1.33 million for existing salaries and \$235,000 for new positions. (Insurance costs are not included in these figures, as those costs are included in the town's central fixed cost budget.) The FY09 budget is based on the final year of the teachers' contract negotiated in 2006 calling for cost of living increases of 1.3% (1.75% at the top step, 1.0% for other steps) in FY07, 2.5% in FY08, and 2.89% in FY09, plus annual step increases ranging from 0% (for teachers at the top step, which includes approximately 1/3 of Westwood teachers) to 6.3%. The total increase that a teacher could receive under this contract would be 1.75% to 7.3% in FY07, 2.5% to 8.8% in FY09, and 2.89 to 9.18% in FY09. This is generally lower than the previous contract and lower than recent contracts in area

EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

communities. Appendix B indicates that Westwood is not overspending on teacher salaries in comparison with other towns.

Staffing Levels

As a result of the operational budget override approved last year, the FY08 budget added 32.17 positions to meet enrollment needs and reduce class sizes in the elementary schools, the middle school and, most significantly, the high school. It restored lost specialist time in art, music, physical education and library and programs at all grade levels.

One particularly significant program addition in the FY08 budget was the inclusion of a math program coordinator and five part time math specialists. The primary goal of this addition, which will be maintained in FY09, is to strengthen the teaching and learning of math by supporting the elementary teachers, students (particularly third and fourth graders), and parents. We encourage the School Department to assess the effectiveness of this program in the coming year and beyond to make sure that it is cost-justified.

The FY09 budget adds the following positions:

Area	FTE (Full Time Equivalent) added/restored	Notes
Included in Level Service Budget		
Special Ed Assistants	3.23	Required for student Individual Education Plans
Middle School Special Education Teacher	1.0	Required for students progressing to middle school
Pre-School Reorganization	0.5	Required to meet increasing administrative needs at pre-school
Assistant High School Swim Coach	Stipend	Required due to increased participation
Supplemental Budget Requests		
High School Music	0.4	FY08 position becomes full time; expands elective offerings including use of piano lab
Middle School Strings	0.3	Restores cut from FY07, returns program to school day schedule
K-12 Library/Media Coordinator	0.4	Restores cut from FY06, provides department leadership, coordinates necessary circulation infrastructure upgrade
ITS Coordinator/Webmaster	0.4	Provides support for district web site, training and support to HS staff.

In recent years, the budget has included a Staff Turnover Account, which specifies an amount that needs to be "made up" in the hiring process by replacing more experienced teachers with less experienced teachers. The FY09 budget reduces the Staff Turnover Account by \$20,000 to \$130,000 (the FY08 budget reduced the account from \$180,000 to \$150,000). This should improve the ability to hire more experienced teachers.

Class Sizes

Class sizes are determined by three factors: teaching model, space availability, and teaching positions. As enrollment has increased over the past ten years, pressures in these areas have caused class sizes to rise. The FY08 budget added personnel in order to address many class size concerns. Examples of the effects on class sizes are as follows:

Elementary Level

FY07: 23% of classes at or above School Committee guidelines
FY08: 0% of classes above guidelines

Middle School

FY07: 24% of academic classes between 25-30 students; PE classes up to 49 students
FY08: 11% of academic classes between 25-30 students; PE classes average 17 per class with the highest at 32 students

High School

FY07: 29.8% of classes with 25 or more students, 32.8% with 20-24, 26.4% with 15-19, 9.1% with 10-14, 1.1% with 9 or fewer
FY08: 7.4% of classes with 25 or more students, 39.4% with 20-24, 39.7% with 15-19, 11.7% with 10-14, 1.8% with 9 or fewer

Due to Westwood's five neighborhood, K-5 school model and the cyclical nature of enrollment changes, it can be difficult to balance class sizes across all of the elementary schools. As a result, class sizes can differ significantly among the elementary schools. In addition, a shifting of enrollment pressures from the elementary level to the middle school is expected to necessitate middle school staff increases beginning in two years to maintain reasonable class sizes. Enrollment is expected to remain high at the middle and high schools for eight to 10 years. These projections do not include potential impacts from the Westwood Station development. We suggest that the School Committee study resource reallocation as well as the pros and cons of other educational models as potential ways to maintain acceptable and balanced class sizes within budgetary constraints.

Utilities

Utilities (fuel, electricity and telecommunications) costs are projected to increase by \$93,300 over the FY08 budget. This follows increases of \$487,450 from FY06 to FY07 and \$122,000 from FY07 to FY08. Despite belonging to a bargaining consortium of more than 40 schools, the School Department's fuel and electricity costs are still subject to market fluctuations. We also note that the High School HVAC system needs further calibration to make sure that it functions at optimum efficiency. The FY09 budget includes a \$175,000 energy reserve account to be funded with a combination of taxation and free cash. If utility costs are less than projected, the cash cannot be spent on other school expenses. We recognize the need to allow for volatility in this area. Given the town's policy not to use free cash for ongoing operational expenses, we suggest that the schools and town work together to determine how best to address this funding issue. We also recommend that the School Department review energy consumption in all buildings on a regular basis.

Other Expenses

Between FY03 and FY07, budgets for textbooks, supplies and materials were reduced on average 6% per year, for a cumulative reduction of over 32%. In FY06 and FY07 there was no budget to purchase library books or audio visual materials.

The FY08 budget restored approximately \$155,000 for elementary supplies, library books, textbooks and other “supplemental” expenses, and \$85,000 for operations and maintenance supplies, returning those budgets to pre-FY06 levels. The FY09 budget devotes an additional \$71,000 to maintenance and increases or level funds the other areas at the FY08 levels. Adequate maintenance funding is particularly important given the significant investment the town continues to make in school facilities. Additionally, the operational complexity of newer facilities necessitates a greater level of maintenance cost than older facilities. We commend the School Department for its commitment to maintaining the condition of our school buildings.

The FY09 transportation budget has increased by \$167,250, primarily due to contractual obligations for regular school bus and Special Education transportation, and reduced offsets from fees and revolving account balances. FY09 will be year 2 of a five year bus contract.

Capital Investment

The School Department’s FY09 capital budget request is \$516,000. This compares with \$406,000 in FY08, \$746,000 in FY07 (\$406,000 ongoing capital request plus \$340,000 in one time revenue from the overlay surplus account to repair the middle school roof) and \$406,000 in FY06. In addition, the schools are proposing to spend \$276,000 of the operational budget to fund technology, equipment and maintenance items.

The additional \$110,000 in the FY09 capital budget request is being set aside by the School Department to address space needs at the middle school.

Please note that even with the additional funding, there will remain over \$5 million dollars of unfunded requests for the last five years. Given the fiscal challenges the school system is facing, this short-term lack of investment is understandable. However, this capital investment deficit must be addressed.

Budget Warning Flags and Sustainability

We are hopeful that our economic environment will improve, and we are encouraged by the recent increases in State aid and the prospect of added tax revenue from commercial growth. However, the Education Subcommittee believes that the budgetary warning flags listed below strongly indicate that our School Department will continue to be faced with a fiscally challenging environment and must continue to scrutinize operational expenses, particularly new staff positions and any requests that are not required for maintaining core programs.

- **Limited growth in local tax revenue**
- **Uncertainty of future increases in State aid**
- **Increasing Town health insurance and pension costs**
- **Increasing SPED and utilities costs**
- **Shifting enrollment**
- **Increasing salaries and approaching contract negotiations**
- **Deferred maintenance expenditure**
- **Inadequate capital investment**
- **Inadequate Town financial reserves**
- **Non-recurring revenue sources**
- **Continued dependence on activity and other user fees**

In evaluating the proposed FY09 school budget, we felt it was important to examine the sustainability of the proposed budget. This remains a concern, given the structural deficit that results from double digit increases in fixed costs and the limitations imposed by Proposition 2 ½. In particular, the Education Subcommittee is concerned that the proposed budget adds positions beyond level service requirements while relying on non-recurring revenue. A significant number of positions or programs

added in the FY08 and FY09 budgets might not be sustainable in future years due to the structural deficit. The school operational budget includes approximately \$400,000 in non-salary expenses (technology equipment, textbooks, supplies, etc.). Though not optimal, should revenue be less than anticipated, or should unexpected costs arise, these non-salary monies could instead be used to fill a portion of the resulting budget gap and reduce the necessity of cutting teachers and programs.

Peer Group Comparison

We believe that it is important to gauge how efficiently and wisely our school dollars are spent. One measure is how well our schools perform relative to our peers. We continue this year to use several metrics to compare our school system to peers and statewide averages. The data have been gathered from sources such as the MA Dept. of Education, the MA Dept. of Revenue and The Boston Globe. The peer group was chosen based on MCAS scores, geographic proximity and socio-economic similarity to Westwood. Please refer to Appendices A and B at the end of this report.

Westwood ranks in the top 1/2 of the peer group in combined MCAS scores and has the third highest percentage of graduating seniors going on to 4 year colleges. In addition to the combined Grade 10 MCAS statewide ranking from The Boston Globe, this year's comparison includes the Grade 10 Composite Performance Index (CPI), a 100-point scale used by the Department of Education to measure district performance and year to year progress on the MCAS tests.

Westwood's model of combining grades K-5 at the elementary level is shared by 5 of the other districts studied. One district divides elementary grades into schools by K-2 and 3-5, and one divides by K-1, 2-3, and 4-5.

Westwood ranks in the middle of the peer group for per pupil spending as well as for cumulative growth rate in per pupil spending. Note that this year's report shows total per pupil spending (regular plus special education), rather than regular per pupil spending as shown in past years, in accordance with changes in available DOE data. School spending as a percentage of the total town budget has increased for five of the peer towns and declined for three towns, including Westwood, over the period analyzed. It should be noted that the available data do not yet reflect the \$2.77 million override and resulting staff additions in FY08.

Westwood ranks 6th of the 8 towns in the peer group in average teacher salary and lowest in classroom teacher salaries as a percentage of the total budget. However, given the pressures of increases in fixed costs and other mandated spending, the cumulative growth rate in average salaries is not sustainable within the limits of proposition 2 ½ without impacting spending in other areas.

Westwood is 7th in Chapter 70 aid received per pupil, with a per pupil amount half that of the highest town in the peer group. The change in Chapter 70 allocation introduced in FY08 has begun to reduce that imbalance, and may provide ongoing relief for Westwood, subject to funding in future state budgets.

Westwood ranks in the middle of the peer group in student to teacher ratios.

In summary, Westwood ranks high in quality measures within the selected peer group, while Westwood's spending metrics fall within the range of the group. The School Committee and the superintendent should continue to analyze spending in order to achieve the best value for the cost without sacrificing quality.

Summary

We would like to express our gratitude to Superintendent John Antonucci, Assistant Superintendent Edward Kazanjian, Finance Director Pam Dukeman, and Finance Commission Administrator Sheila Nee for their cooperation, assistance and availability during the budget review process.

The public school system is a critical component of the Westwood community. The citizens of Westwood have historically invested considerably in their schools and have been rewarded with one of the top school systems in the Commonwealth of Massachusetts.

Westwood's continuing fiscal challenges are apparent, and it is critical that they be addressed and that the citizens be fully informed of the issues well in advance. We recognize that all leaders of the town are working aggressively to creatively address these problems until such time as revenues are realized from anticipated commercial growth. We also believe that new revenues should continue to be apportioned among capital and reserve funds, as well as school and municipal operating budgets, so as to protect and enhance the town's financial stability and to address needs in all departments. We urge the citizens of our town to be actively involved in this process so that they may collectively determine Westwood's priorities.

Appendix A: Comparative Trends

PPX = Per Pupil Spending

District	FY	Demographic & Quality Measures					
		MCAS Rank Statewide (adjusted)	MCAS CPI Gr 10 ELA/Math	CPI Peer Rank Gr 10	Average Enrollment Total	% Going to 4-year College	Elementary Model
		Boston.com	MA DOE	Calc	MA DOE	MA DOE	MA DOE
BEDFORD	FY01				2,273		
BEDFORD	FY02				2,270		
BEDFORD	FY03	25	90.6/85.9	8	2,280		
BEDFORD	FY04	32	92.1/90.5	8	2,279		
BEDFORD	FY05	24	92.2/92.5	8	2,365	79.7%	
BEDFORD	FY06	21	92.8/91.5	8	2,391	81.0%	K-2/3-5
Avg. Annual % Increase					1.02%		
LEXINGTON	FY01				5,900		
LEXINGTON	FY02				5,999		
LEXINGTON	FY03	14	95.1/88.9	7	6,196		
LEXINGTON	FY04	5	95.4/92.1	7	7,079		
LEXINGTON	FY05	2	96.1/96.2	4	6,277	88.2%	
LEXINGTON	FY06	9	96.7/95.2	7	6,374	90.9%	K-5
Avg. Annual % Increase					1.56%		
MEDFIELD	FY01				2,907		
MEDFIELD	FY02				3,004		
MEDFIELD	FY03	8	96.4/91.7	5	3,054		
MEDFIELD	FY04	6	97.7/96.6	1	3,030		
MEDFIELD	FY05	7	97.3/95.3	3	3,111	90.6%	
MEDFIELD	FY06	3	97.9/98.2	2	3,083	93.2%	K-1/2-3/4-5
Avg. Annual % Increase					1.18%		
NEEDHAM	FY01				4,344		
NEEDHAM	FY02				4,452		
NEEDHAM	FY03	15	96.1/92.5	3	4,597		
NEEDHAM	FY04	20	95.9/94.5	3	4,716		
NEEDHAM	FY05	14	96.1/96.1	5	4,939	90.6%	
NEEDHAM	FY06	5	97.1/96.9	3	5,000	92.6%	K-5
Avg. Annual % Increase					2.85%		
WAYLAND	FY01				2,896		
WAYLAND	FY02				3,017		
WAYLAND	FY03	5	95.6/93	3	2,937		
WAYLAND	FY04	8	94.1/94	6	2,985		
WAYLAND	FY05	8	96.5/94.4	6	2,987	89.8%	
WAYLAND	FY06	1	98.8/98.5	1	2,979	88.1%	K-5
Avg. Annual % Increase					0.57%		
WELLESLEY	FY01				3,908		
WELLESLEY	FY02				4,006		
WELLESLEY	FY03	1	96.3/92.5	2	4,182		
WELLESLEY	FY04	10	95.2/95.2	3	4,229		
WELLESLEY	FY05	4	97/96.4	2	4,446	90.1%	
WELLESLEY	FY06	8	97.1/95.5	6	4,619	93.7%	K-5
Avg. Annual % Increase					3.40%		
WESTWOOD	FY01				2,689		
WESTWOOD	FY02				2,733		
WESTWOOD	FY03	3	96.7/93.5	1	2,789		
WESTWOOD	FY04	7	97/94	2	2,766		
WESTWOOD	FY05	5	95.6/92.4	7	2,906	93.1%	
WESTWOOD	FY06	7	98.7/95.2	4	2,960	93.1%	K-5
Avg. Annual % Increase					1.94%		
WINCHESTER	FY01				3,328		
WINCHESTER	FY02				3,563		
WINCHESTER	FY03	1	94.5/90.3	6	3,577		
WINCHESTER	FY04	3	96.3/92.9	5	3,608		
WINCHESTER	FY05	3	97.2/95.5	1	3,752	83.1%	
WINCHESTER	FY06	8	97.4/95.6	5	3,912	89.9%	K-5
Avg. Annual % Increase					3.29%		

Data Source: DOE = Dept. of Education DOR = Dept. of Revenue Calc = Calculation

Appendix B: Comparative Trends

PPX = Per Pupil Spending

District	FY	Spending Metrics					Teacher Costs & Metrics				
		PPX Total	Peer Rank 1=Highest	School Spending as % of Town Budget	CH 70 Aid	CH 70 Aid per pupil	Avg. Teacher Salary	Peer Rank 1=Highest	Teacher Salary / All Benefits as % Spending	Student Teacher Ratio	Peer Rank 1=Lowest
		MA DOE	Calc	MA DOR			MA DOE	Calc	MA DOE	Calc	Calc
BEDFORD	FY01	9,472		42.16	2,073,455	912	49,431			12.09	
BEDFORD	FY02	9,304		44.50	2,419,485	1,066	52,709			12.27	
BEDFORD	FY03	9,923		45.32	2,419,485	1,061	54,580	5		12.26	2
BEDFORD	FY04	10,748		45.12	1,935,588	849	58,567	4		12.06	1
BEDFORD	FY05	12,662	1	46.50	1,935,588	818	59,603	4	37.76/9.85	12.25	1
BEDFORD	FY06	13,495	1	45.06	2,053,688	859	62,705	3	37.73/9.44	12.14	2
Avg. Annual % Increase		7.34%		1.33%			4.87%			0.08%	
LEXINGTON	FY01	8,801		61.69	5,510,156	934	52,895			12.29	
LEXINGTON	FY02	9,482		63.42	6,119,692	1,020	54,564			12.14	
LEXINGTON	FY03	9,686		63.68	6,119,692	988	55,436	3		11.96	1
LEXINGTON	FY04	8,797		64.64	4,895,754	692	57,766	5		13.21	4
LEXINGTON	FY05	11,929	2	62.12	4,895,754	780	63,270	3	42.68/15.17	12.43	2
LEXINGTON	FY06	12,600	2	63.96	5,197,254	815	61,093	4	40.87/15.03	11.87	1
Avg. Annual % Increase		7.44%		0.73%			2.92%			-0.69%	
MEDFIELD	FY01	5,825		55.64	2,726,074	938	44,324			14.54	
MEDFIELD	FY02	6,114		55.26	3,148,294	1,048	45,386			14.73	
MEDFIELD	FY03	6,517		54.81	3,339,769	1,094	49,747	8		15.12	8
MEDFIELD	FY04	6,761		52.70	3,701,551	1,222	51,949	8		14.92	8
MEDFIELD	FY05	8,082	8	52.86	4,034,179	1,297	55,772	8	43.03/7.87	15.40	8
MEDFIELD	FY06	8,597	8	54.32	4,716,703	1,530	57,140	8	42.51/8.44	14.97	8
Avg. Annual % Increase		8.10%		-.48%			5.21%			0.58%	
NEEDHAM	FY01	8,169		44.03	4,152,973	956	53,689			13.70	
NEEDHAM	FY02	8,434		44.26	4,504,997	1,012	55,702			14.00	
NEEDHAM	FY03	8,721		45.40	4,504,997	980	55,093	4		13.72	6
NEEDHAM	FY04	9,004		43.14	3,603,998	764	55,759	6		13.55	5
NEEDHAM	FY05	10,788	6	48.91	3,603,998	730	56,242	7	37.04/14.46	14.03	7
NEEDHAM	FY06	11,291	6	48.77	3,838,948	768	58,914	7	37.87/13.20	13.74	6
Avg. Annual % Increase		6.69%		2.07%			1.87%			0.06%	
WAYLAND	FY01	8,108		53.58	2,558,974	884	60,233			14.41	
WAYLAND	FY02	8,711		53.99	2,863,219	949	61,020			14.79	
WAYLAND	FY03	10,042		54.49	2,863,219	975	63,320	1		14.12	7
WAYLAND	FY04	9,944		54.06	2,290,575	767	65,877	1		13.88	7
WAYLAND	FY05	11,599	3	53.83	2,290,575	767	66,812	1	42.00/8.20	13.70	5
WAYLAND	FY06	12,317	3	54.08	2,433,825	817	65,817	2	40.42/10.58	13.24	3
Avg. Annual % Increase		8.72%		0.19%			1.79%			-1.68%	
WELLESLEY	FY01	8,928		53.50	3,417,769	875	54,281			12.61	
WELLESLEY	FY02	9,244		52.94	3,687,434	920	58,809			13.81	
WELLESLEY	FY03	9,589		52.80	3,687,434	882	59,577	2		13.62	5
WELLESLEY	FY04	9,802		51.18	2,949,947	698	63,523	2		13.82	6
WELLESLEY	FY05	11,243	5	50.93	2,949,947	664	64,488	2	41.08/6.13	13.89	6
WELLESLEY	FY06	11,494	5	51.42	3,170,547	686	67,310	1	39.65/6.64	14.66	7
Avg. Annual % Increase		5.18%		-.79%			4.40%				
WESTWOOD	FY01	8,360		55.44	2,345,177	872	51,689			13.12	
WESTWOOD	FY02	8,976		56.60	2,635,628	964	50,680			13.08	
WESTWOOD	FY03	9,564		55.19	2,635,628	945	51,045	7		12.85	4
WESTWOOD	FY04	9,747		49.79	2,108,502	762	54,437	7		12.99	3
WESTWOOD	FY05	11,592	4	51.27	2,108,502	726	57,865	6	36.02/9.53	13.64	4
WESTWOOD	FY06	11,885	4	50.67	2,250,702	760	60,012	6	36.42/10.29	13.64	5
Avg. Annual % Increase		7.29%		-1.78%			3.03%			0.78%	
WINCHESTER	FY01	8,103		41.51	3,413,610	1,026	55,487			13.64	
WINCHESTER	FY02	7,937		41.54	3,692,026	1,036	50,976			12.72	
WINCHESTER	FY03	8,278		41.75	3,692,026	1,032	54,152	6		12.78	3
WINCHESTER	FY04	8,646		43.35	2,953,621	819	58,865	3		12.66	2
WINCHESTER	FY05	9,884	7	42.48	2,953,621	787	59,582	5	45.50/13.05	13.12	3
WINCHESTER	FY06	10,139	7	42.79	3,131,321	800	60,827	5	44.37/13.33	13.40	4
Avg. Annual % Increase		4.59%		0.61%			1.85%			-0.35%	

Data Source: DOE = Dept. of Education DOR = Dept. of Revenue Calc = Calculation

MUNICIPAL SUBCOMMITTEE REPORT

The Town of Westwood’s municipal budget for fiscal year 2009 (FY09) includes the budgets for Police, Fire, Public Works, Library, Human Services and General Government. The Municipal Subcommittee of the Finance Commission reviews and analyzes these budgets as well as meets with various department heads in order to provide an opinion regarding the reasonability of costs for the services provided.

The subcommittee would like to thank Chief Bill Chase, Ms. Pam Dukeman, Mr. Michael Jaillet, Ms. Sheila Nee, Chief Bill Scoble, Mr. Tom Viti, and Mr. Tim Walsh for their time and assistance in the review process.

The Municipal Budget

The FY09 municipal budget is \$14,546,821 which represents a \$742,676 or 5.4% increase over FY08. This increase is possible in part because of a \$1,750,000 budget stabilization payment that the Selectmen negotiated from the Westwood Station project developer. The allocation of this payment is:

Total Westwood Station payment: \$1,750,000
Allocation to Town Stabilization Fund: \$75,000
Allocation to Capital Stabilization Fund: \$75,000
Allocation to Additional Capital Funds FY09:**
Schools: \$110,000
Municipal: \$340,000
**Two years ago a one time telecommunications payment was allocated 75% to school capital and 25% to municipal capital. For this payment the percentages are reversed.
Net available for operating expenses: \$1,150,000 split 50/50 between school and municipal budgets.

Although this increase is the largest in recent years, it only mitigates rather than solves the financial pressures faced by Westwood. The Finance Commission fully supports the decision to use some of the Westwood Station payment for reserves and capital rather than operating expenses. Reserves and capital have been severely under funded for many years. We hope that if new revenues continue to materialize for the Town that the same prudent financial decisions will continue to occur.

Seventy percent of the budget provides for police and fire protection, ambulance services, public works services and trash collection / recycling. The major portion of the municipal budget is spent on personnel for providing Police, Fire, & DPW services.

The breakdown of spending by department is:

<u>Function</u>	<u>Amount</u>	<u>% of Total</u>
Public Safety	\$5,764,188	40%
Public Works	\$4,204,834	29%

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

General Government	\$2,576,341	17%
Library, Recreation & All Others	\$2,001,458	14%

Over seventy percent of the revenue to support services in Westwood comes from taxes which are limited by Proposition 2 ½. Because the Town has been experiencing double digit increases in fixed costs (medical & pension benefit costs, and utilities) which are contractual and legal obligations, there has been very little revenue available to maintain the services and operations which the people of Westwood deserve and expect. In addition to the increase in fixed costs, there is additional debt service expense which must be funded within the budget to support \$3,865,000 in new long term debt which has been approved by Town Meeting within Proposition 2 ½. This means that there have been virtually no funds available for capital. This presents a great risk as facilities and equipment age and utilization increases. Last year there was a \$5.58 million cumulative shortfall between actual capital spending and the capital requirements identified in Westwood's capital improvement plan. This is why the \$1.75 million budget stabilization payment is merely a mitigation rather than a solution and why the fiscal conservatism shown by the Town must continue. Although state aid, already low for Westwood compared to similar towns, did rise this year, the Commonwealth of Massachusetts is also facing financial pressures and may not be able to maintain this level of funding next year. This year the State had to use over \$124 million dollars from their reserves to fund the local aid payments.

How Does Westwood Compare to Similar Towns?

The chart included in the appendix to this report shows how Westwood compares to similar towns on various measures of municipal spending. Generally, Westwood ranks in the middle of the peer group on spending in the major categories as a percentage of the total budget. Part of the reason for this is that Westwood has restructured services, limited wage increases and reworked trash contracts rather than have municipal Proposition 2 ½ overrides as many other towns have done.

The budget pressures of the last several years have forced Westwood to make service reductions including:

- Reduced staffing in town administration departments
- Reduced library services including closing on Sundays
- Severely reduced municipal capital budget
- Reduction to service coverage in the Fire Department
- The inability to fund new positions and program requests needed by many departments

The subcommittee is pleased to see that this budget reopens the library on Sundays. The restoration of Sunday operations represents a small cost within the budget for services that are widely utilized by residents of all ages.

Fire Department

The Fire Department (FD) provides a high quality of comprehensive fire protection and prevention measures in addition to excellence in paramedic and ambulance services. The services are provided 24 hours per day, 7 days a week to safeguard the Town and its residents. The FD currently operates out of two locations designed to respond to emergency calls as rapidly as possible. Issues which continue to challenge the department are:

- Increasing resident base, traffic volume, commercial base and major roadway development and coverage.
- Increasing cost of fuel, utilities, ambulance supplies and HAZMAT supplies.
- Meeting these expanding responsibilities without additional staffing.

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

The current risk level remains high and below national standards because of lower than optimal staffing levels. Applicable standards are recommended by OSHA, ISO and the National Fire Protection Association. As the number of calls continue to increase, low staffing levels can increase response time if firefighters need to be called in from home prior to deployment and could potentially restrict an engine from mobilizing due to the requirement of 3 persons on board each engine at all times.

Police Department

The Police Department (PD) provides continuous and uninterrupted public safety services to the community that include a wide range of activities that go beyond the traditional mission of preserving the peace, enforcing the laws and protecting the public. Examples of this are the school resource officer and the RAD safety training program. Additionally the PD provides record keeping functions to support licensing requirements and to comply with required state and federal regulations. The PD is slightly understaffed based on the accepted standard of 2 officers per 1,000 residents.

There have been 15,000 – 16,000 documented calls for police services in each of the past several years. The PD has pursued grants and worked to maintain equipment and services in the face of tight budgets. The department is proactively addressing future needs as evidenced by a three month training program that Chief Chase attended at the FBI Academy which gave him the opportunity to evaluate the most current techniques and procedures.

The subcommittee applauds the decision by the Town to use some the additional revenue received this year for a much needed infusion of capital for Westwood's public safety operations such as the communications system.

Department of Public Works

The Department of Public Works (DPW) is responsible for:

- Public building maintenance including Town Hall, public libraries, Carby Street municipal buildings, Islington Community Center, Council on Aging, police station, and fire stations.
- Street lighting.
- Traffic signals.
- Solid waste collection, disposal and recycling.
- Sewer.
- Cemetery maintenance and interment.
- Municipal engineering (construction and inspectional services).
- Highway maintenance including road and sidewalk repair and cleaning.
- Municipal landscaping and field maintenance including mowing, tree trimming and cleaning and maintaining drainage for public properties (fields, roads and sewers).
- Management of major road repair work.
- Municipal vehicle repair and maintenance.
- Snow and ice removal.

We want to again recognize and commend Mr. Tim Walsh, Director of Public Works for the waste collection and disposal contracts that he negotiated. This results in cost savings this year of \$189,000 that will augment the cost of providing much needed municipal services in this difficult financial environment.

A continuing challenge for the DPW is the severely limited funds available for capital improvement. Equipment and vehicle maintenance costs are increasing due to the lack of capital spending. The

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

subcommittee strongly endorses the fact that 52% of this year's capital infusion targets funding some of the pressing needs of this vital department.

Library

Westwood's library is part of the Minuteman Library Network. Membership in the network provides many services, one of the most important being the inter-library loan program which allows Westwood patrons to request and borrow materials from other libraries in the network. Membership in the network as well as the ability to procure grants for things such as library construction projects is governed by the Massachusetts Board of Library Commissioners (MBLC). Some of the MBLC criteria include certain funding levels for libraries and maintaining adequate hours of operation.

Besides the ability to borrow books and audio-visual materials, the library provides extensive reference and children's services as well as many community and cultural activities. The library also provides meeting space for organizations within the Town of Westwood.

The subcommittee is pleased to acknowledge that the Town of Westwood has chosen to maintain its commitment to these important cultural and community services in the face of increasing competition for budget dollars.

General Government

Spending in this area impacts all aspects of operations in Westwood. This area includes the Board of Selectmen and all of the Town boards and commissions. Activities include financial and legal stewardship as well as management and oversight of information technology, housing and development, staffing, licensing, elections and economic development.

The subcommittee wishes to express its gratitude to all areas of town government for the outstanding work that is being done as Westwood faces unprecedented challenges, opportunities and changes.

Conclusion

The municipal subcommittee recommends the acceptance of the budget as presented. In the face of double-digit increases to fixed costs and the resulting lack of ability to fully fund operational and capital requirements, Westwood has exhibited commendable fiscal responsibility. The subcommittee urges the continued use of any additional funds to address the deficiencies in capital spending, stabilization and reserve fund levels. This will help to ensure the maintenance of our favorable bond rating; give us the ability to respond to financial uncertainties; and exhibit the fiscal responsibility that has allowed Westwood to remain committed to providing excellence in service to its residents.

The subcommittee would once again like to acknowledge the outstanding work being done by so many Town staff members and department leaders.

Comparative Trends

Peer Group Spending

Town	FY	Town Population	State Aid	Spending Education	% of total	Spending Public Safety	% of total	Spending Public Works	% of total	Spending Culture & Svcs.	% of total	Spending Debt Service	% of total	Spending General Govt.	% of total	Spending Fixed Costs	% of total
BEDFORD	FY01	12,595	4,027,000	18,715,424	46.93%	3,882,143	9.73%	4,888,348	12.26%	1,758,594	4.41%	3,977,924	9.97%	3,086,475	7.74%	2,950,667	7.40%
BEDFORD	FY02	12,595	4,890,378	20,910,281	43.85%	4,313,257	9.04%	5,240,651	10.99%	1,956,568	4.10%	4,408,294	9.24%	3,958,075	8.30%	3,372,274	7.07%
BEDFORD	FY03	12,647	4,860,812	22,323,675	45.15%	4,535,696	9.17%	6,288,440	12.72%	1,982,791	4.01%	4,624,280	9.35%	2,844,558	5.75%	3,768,035	7.62%
BEDFORD	FY04	12,583	4,019,148	23,492,519	45.19%	4,790,639	9.21%	5,835,442	11.22%	2,025,045	3.89%	6,018,563	11.58%	2,584,044	4.97%	4,746,897	9.13%
BEDFORD	FY05	12,519	4,201,771	25,373,224	46.50%	4,737,776	8.68%	5,835,606	10.70%	2,023,185	3.71%	5,940,581	10.89%	2,735,130	5.01%	5,588,850	10.19%
BEDFORD	FY06	12,462	3,881,397	25,811,000	45.06%	5,147,628	8.99%	6,799,469	11.87%	2,091,455	3.65%	6,203,571	10.83%	2,932,040	5.12%	5,920,712	10.34%
BEDFORD	FY07	12,884	4,224,721														
Avg. Annual % Increase			0.80%	6.64%		5.81%		6.82%		3.53%		9.29%		-1.02%		14.95%	
LEXINGTON	FY01	30,355	9,072,920	49,823,340	58.01%	8,177,805	9.52%	5,969,597	6.95%	2,733,233	3.18%	4,878,455	5.68%	3,402,027	3.96%	2,960,790	3.45%
LEXINGTON	FY02	30,355	9,656,020	58,954,338	65.46%	8,437,655	9.37%	5,714,463	6.35%	2,987,234	3.32%	5,490,150	6.10%	3,648,278	4.05%	2,939,336	3.26%
LEXINGTON	FY03	30,863	8,875,511	62,709,090	65.99%	8,923,232	9.39%	6,855,432	7.21%	3,149,738	3.31%	4,520,919	4.76%	3,895,494	4.10%	2,946,225	3.10%
LEXINGTON	FY04	30,631	7,173,095	63,709,815	66.99%	7,900,309	8.31%	5,449,883	5.73%	2,768,141	2.91%	8,315,678	8.74%	3,520,393	3.70%	1,913,113	2.01%
LEXINGTON	FY05	30,419	7,385,030	67,157,374	62.12%	8,990,490	8.32%	6,133,683	5.67%	2,969,568	2.75%	10,796,150	9.99%	3,557,060	3.29%	3,272,585	3.03%
LEXINGTON	FY06	30,266	7,782,562	71,732,234	63.96%	9,364,572	8.35%	6,399,656	5.71%	3,076,009	2.74%	8,460,610	7.54%	3,876,707	3.46%	3,585,337	3.20%
LEXINGTON	FY07	30,231	7,443,390	63,436,428	62.48%	9,663,226	9.52%	6,320,487	6.23%	3,440,678	3.39%	9,183,414	9.05%	4,379,886	4.31%	4,377,326	4.31%
Avg. Annual % Increase			-3.25%	4.11%		2.82%		0.96%		3.91%		11.12%		4.30%		6.73%	
MEDFIELD	FY01	12,273	4,971,960	15,978,062	55.46%	2,493,963	8.66%	2,197,696	7.63%	904,930	3.14%	3,512,179	12.19%	1,451,529	5.04%	1,745,844	6.06%
MEDFIELD	FY02	12,273	5,371,356	17,247,699	54.47%	2,394,899	7.56%	1,947,162	6.15%	892,056	2.82%	4,582,696	14.47%	1,266,682	4.00%	2,042,410	6.45%
MEDFIELD	FY03	12,447	5,410,808	18,690,512	54.28%	2,501,283	7.26%	2,119,084	6.15%	975,125	2.83%	5,995,061	17.41%	1,219,499	3.54%	2,136,437	6.20%
MEDFIELD	FY04	12,414	5,635,529	19,118,399	52.66%	2,483,159	6.84%	2,185,909	6.02%	945,293	2.60%	7,489,132	20.63%	1,184,012	3.26%	2,436,729	6.71%
MEDFIELD	FY05	12,397	6,022,001	20,609,375	52.86%	2,755,663	7.07%	2,442,939	6.27%	997,485	2.56%	7,396,357	18.97%	1,351,172	3.47%	2,983,507	7.65%
MEDFIELD	FY06	12,343	6,094,671	21,850,527	54.32%	2,835,645	7.05%	2,429,318	6.04%	1,071,563	2.66%	6,734,548	16.74%	1,400,591	3.48%	3,480,467	8.65%
MEDFIELD	FY07	12,297	6,675,989	23,772,229	55.76%	2,835,306	6.65%	2,407,889	5.65%	1,159,195	2.72%	6,445,073	15.12%	1,510,261	3.54%	4,101,909	9.62%
Avg. Annual % Increase			5.03%	6.85%		2.16%		1.53%		4.21%		10.65%		0.66%		15.30%	
NEEDHAM	FY01	28,911	7,028,942	28,776,266	42.91%	8,737,790	13.03%	3,177,306	4.74%	2,932,993	4.37%	5,352,552	7.98%	6,756,278	10.08%	8,025,443	11.97%
NEEDHAM	FY02	28,911	7,427,323	29,788,120	41.95%	9,121,786	12.85%	3,063,660	4.31%	2,881,586	4.06%	5,389,290	7.59%	6,489,823	9.14%	9,050,383	12.75%
NEEDHAM	FY03	29,197	7,388,294	31,933,021	44.76%	9,311,086	13.05%	3,448,393	4.83%	2,987,037	4.19%	4,046,458	5.67%	6,962,728	9.76%	9,874,607	13.84%
NEEDHAM	FY04	29,137	6,028,987	33,026,822	44.79%	9,330,599	12.65%	3,476,777	4.72%	2,977,153	4.04%	4,343,543	5.89%	7,403,019	10.04%	10,653,226	14.45%
NEEDHAM	FY05	29,022	5,665,326	38,137,060	48.91%	10,088,581	12.95%	4,178,380	5.36%	2,277,590	2.92%	5,199,621	6.67%	3,990,763	5.12%	13,054,278	16.74%
NEEDHAM	FY06	28,418	5,649,061	41,071,294	48.05%	10,577,286	12.38%	3,690,869	4.32%	2,335,994	2.73%	7,277,648	8.52%	3,852,888	4.51%	13,403,194	15.68%
NEEDHAM	FY07	28,368	5,756,501	43,666,108	49.78%	10,907,042	12.43%	3,629,437	4.14%	2,500,518	2.85%	7,165,726	8.17%	4,102,126	4.68%	14,121,528	16.10%
Avg. Annual % Increase			-3.27%	7.20%		3.77%		2.24%		-2.62%		4.96%		-7.96%		9.88%	

Comparative Trends

Peer Group Spending

Town	FY	Town Population	State Aid	Spending Education	% of total	Spending Public Safety	% of total	Spending Public Works	% of total	Spending Culture & Svcs.	% of total	Spending Debt Service	% of total	Spending General Govt.	% of total	Spending Fixed Costs	% of total
WAYLAND	FY01	13,100	4,477,299	21,037,780	52.95%	4,050,571	10.20%	1,658,188	4.17%	2,525,569	6.36%	3,844,213	9.68%	2,013,907	5.07%	3,715,484	9.35%
WAYLAND	FY02	13,100	4,810,382	22,779,597	54.00%	4,007,500	9.50%	1,665,396	3.95%	2,569,646	6.09%	3,952,675	9.37%	2,572,088	6.10%	4,291,464	10.17%
WAYLAND	FY03	13,239	4,803,584	23,985,791	54.47%	4,430,071	10.06%	1,916,896	4.35%	2,861,753	6.50%	3,942,878	8.95%	2,206,124	5.01%	4,461,978	10.13%
WAYLAND	FY04	13,190	3,995,642	25,496,841	53.86%	4,894,548	10.34%	1,705,662	3.60%	3,079,491	6.51%	3,833,235	8.10%	2,203,979	4.66%	5,751,268	12.15%
WAYLAND	FY05	13,063	4,100,179	26,393,902	53.83%	4,577,252	9.34%	2,244,140	4.58%	3,133,784	6.39%	3,752,424	7.65%	2,385,505	4.87%	6,397,753	13.95%
WAYLAND	FY06	13,002	4,065,590	27,307,728	54.08%	4,615,151	9.14%	1,882,689	3.73%	3,016,459	5.97%	3,677,178	7.28%	2,647,698	5.24%	7,169,241	14.20%
WAYLAND	FY07	12,970	3,894,920	28,222,472	53.59%	5,094,231	9.67%	2,093,176	3.97%	2,579,869	4.90%	3,677,010	6.98%	2,572,176	4.88%	8,264,187	15.69%
Avg. Annual % Increase			-2.30%	5.02%		3.89%		3.96%		0.36%		-0.74%		4.16%		14.25%	
WELLESLEY	FY01	26,213	6,243,769	33,045,298	51.65%	7,590,271	11.86%	4,543,406	7.10%	4,468,742	6.98%	2,896,089	4.53%	3,041,076	4.75%	5,154,132	8.06%
WELLESLEY	FY02	26,613	6,572,952	35,192,090	51.58%	7,981,434	11.70%	4,240,880	6.22%	4,440,618	6.51%	4,194,683	6.15%	2,951,133	4.33%	6,449,628	9.45%
WELLESLEY	FY03	26,671	6,439,659	37,893,079	51.77%	8,229,460	11.24%	4,727,862	6.46%	4,566,457	6.24%	4,201,510	5.74%	3,101,924	4.24%	7,859,270	10.74%
WELLESLEY	FY04	26,578	5,208,010	38,447,695	50.34%	8,524,845	11.16%	6,983,966	9.14%	3,804,536	4.98%	4,371,932	5.72%	3,382,560	4.43%	8,566,882	11.22%
WELLESLEY	FY05	26,515	4,654,492	40,839,836	50.93%	8,592,106	10.71%	7,013,628	8.75%	4,105,526	5.12%	5,428,940	6.77%	3,835,793	4.76%	9,382,858	11.70%
WELLESLEY	FY06	26,978	4,847,149	43,407,023	51.42%	8,908,407	10.55%	5,921,716	7.01%	4,141,259	4.91%	6,458,444	7.65%	3,503,364	4.15%	11,087,967	13.13%
WELLESLEY	FY07	26,987	4,859,533	46,763,939	50.92%	9,291,185	10.12%	5,802,864	6.32%	4,373,223	4.76%	8,510,042	9.27%	3,541,547	3.86%	12,548,366	13.66%
Avg. Annual % Increase			-4.05%	5.96%		3.43%		4.16%		-0.36%		19.68%		2.57%		15.99%	
WESTWOOD	FY01	14,117	3,393,243	21,161,223	54.86%	4,203,573	10.90%	3,148,486	8.16%	1,333,563	3.46%	2,441,266	6.33%	2,166,460	5.62%	3,186,842	8.26%
WESTWOOD	FY02	14,117	3,766,169	23,024,420	55.91%	4,570,748	11.10%	3,102,186	7.53%	1,464,381	3.56%	2,027,269	4.92%	2,256,905	5.48%	3,359,283	8.16%
WESTWOOD	FY03	14,181	3,737,103	24,705,349	55.19%	4,711,272	10.52%	3,553,405	7.94%	1,531,814	3.42%	3,194,457	7.14%	2,254,086	5.04%	3,944,513	8.81%
WESTWOOD	FY04	14,113	2,919,679	24,160,071	49.79%	4,776,268	9.84%	3,299,209	6.80%	1,526,791	3.15%	7,286,431	15.02%	2,210,744	4.56%	4,406,587	9.08%
WESTWOOD	FY05	14,020	2,865,275	26,487,349	51.27%	4,926,869	9.54%	3,753,829	7.27%	1,624,736	3.15%	6,722,778	13.01%	2,419,117	4.68%	4,823,477	9.34%
WESTWOOD	FY06	13,900	2,938,854	26,023,789	50.67%	4,893,758	9.53%	3,627,645	7.06%	1,599,820	3.11%	6,305,217	12.28%	2,450,377	4.77%	5,489,496	10.69%
WESTWOOD	FY07	13,832	3,206,681	27,240,779	50.73%	5,400,296	10.06%	3,565,261	6.64%	1,717,064	3.20%	6,153,350	11.46%	2,570,305	4.79%	6,003,475	11.18%
Avg. Annual % Increase			-0.94%	4.30%		4.26%		2.09%		4.30%		16.66%		2.89%		11.13%	
WINCHESTER	FY01	20,810	4,852,171	22,270,169	41.17%	6,083,917	11.25%	5,118,417	9.46%	1,627,870	3.01%	3,352,328	6.20%	4,583,157	8.47%	6,708,469	12.40%
WINCHESTER	FY02	20,810	6,302,367	24,209,277	41.32%	6,000,343	10.24%	5,331,517	9.10%	1,711,267	2.92%	4,411,308	7.53%	5,801,674	9.90%	7,462,603	12.74%
WINCHESTER	FY03	21,093	6,254,902	23,845,988	40.24%	6,119,867	10.33%	4,258,482	7.19%	1,661,909	2.80%	5,501,237	9.28%	6,294,433	10.62%	7,652,542	12.91%
WINCHESTER	FY04	21,182	5,173,664	25,122,212	41.22%	6,349,859	10.42%	3,460,752	5.68%	1,658,111	2.72%	4,007,127	6.57%	6,906,531	11.33%	8,536,467	14.01%
WINCHESTER	FY05	21,167	5,250,795	25,429,528	42.50%	6,892,433	11.52%	3,918,584	6.55%	1,677,748	2.80%	3,980,796	6.65%	6,847,796	11.44%	9,235,485	15.44%
WINCHESTER	FY06	21,181	4,570,925	25,958,675	38.92%	7,083,527	10.62%	3,396,332	5.09%	1,745,200	2.62%	9,352,255	14.02%	7,471,447	11.20%	9,600,185	14.39%
WINCHESTER	FY07	21,092	5,212,943	28,424,829	42.30%	7,329,518	10.91%	5,122,084	7.62%	1,851,582	2.76%	6,487,527	9.65%	5,197,246	7.73%	10,836,604	16.13%
Avg. Annual % Increase			1.20%	4.15%		3.15%		0.01%		2.17%		11.63%		2.12%		8.32%	

Data Source: MA Dept. of Revenue

Public Safety: includes Police, Fire, EMS

Culture & Svcs: includes Library, Recreation, Health Svcs.

Fixed Costs: includes Health Insurance, Pensions, Worker's Comp.

Debt Service: includes debt outside of Prop 2 1/2

How Does Westwood Compare with Other Communities?

In determining the list of communities with which to compare Westwood, three factors were considered: location, population, and per capita equalized valuation (EQV).

Location - Communities within a 30 mile radius of Westwood were considered.

Population - Towns with a population significantly smaller than Westwood probably do not have similar service demands; one larger in population will have increased service delivery demands.

Per Capita Equalized Valuation (EQV) - This factor measures the relative "wealth" of a community by dividing property valuations by population. Per capita valuation is directly related to the amount of revenue that a community can raise via the property tax. It offers some comparison of a community's "ability to pay."

Source: MA Department of Revenue

Municipality	Miles from Westwood	2004 Estimated U.S. Census	2004 EQV Per Capita	2000 Income Per Capita
Canton	8	21,505	\$164,732	\$33,510
Concord	24	16,919	\$285,814	\$51,477
Holliston	14	13,919	\$133,628	\$32,116
Medfield	6	12,397	\$169,463	\$42,891
Sharon	9	17,847	\$147,209	\$41,323
Sudbury	21	17,164	\$218,708	\$53,285
Wayland	17	13,063	\$231,391	\$52,717
Weston	15	11,595	\$401,644	\$79,640
Westwood		14,020	243,613	41,553

Fiscal Year 2007				
Municipality	Residential Tax Rate	Commercial Tax Rate	Tax Levy	Taxes As % of Total Revenue
Canton	8.88	17.94	\$45,760,358	62.66
Concord	10.56	10.56	\$56,065,720	79.83
Holliston	13.35	13.35	\$29,356,767	56.80
Medfield	12.27	12.27	\$29,706,074	63.79
Sharon	14.16	14.16	\$42,463,818	68.46
Sudbury	13.12	20.29	\$57,246,758	74.29
Wayland	13.82	13.82	\$46,081,060	78.55
Weston	10.26	10.26	\$51,442,333	70.04
Westwood	10.73	19.81	\$43,967,446	72.65

Municipality	Fiscal Year 2007			Fiscal Year 2006	2006
	Average Single Family Tax Bill	State Hi-Lo Rank	Free Cash	Stabilization Fund	Moody's Bond Rating*
Canton	\$4,509	84	\$1,571,013	\$2,102,590	Aa2
Concord	\$9,740	6	\$5,730,609	\$2,213	Aaa
Holliston	\$5,810	43	\$1,094,909	\$313,188	A1
Medfield	\$7,635	17	\$1,605,738	\$1,709,604	Aa2
Sharon	\$7,025	25	\$926,507	\$108,269	Aa3
Sudbury	\$9,221	8	\$1,916,902	\$1,597,992	Aa1
Wayland	\$9,548	7	\$2,293,518	\$163,344	Aaa
Weston	\$13,739	1	\$2,366,638	\$16,974	Aaa
Westwood	\$7,005	26	\$1,266,415	\$904,084	Aa1



What Goes On At Town Meeting?

A Message from the Moderator

Our Town Meeting is conducted in accordance with the Town Bylaws (Article 3) and Massachusetts Law. Some major matters of procedure are summarized below.

General Information

- The moderator presides at the meeting and is responsible for ruling on procedural matters, overseeing orderly debate and preserving decorum.
- One hundred and seventy-five (175) registered voters constitute a quorum.
- Registered voters are entitled to attend, address the meeting and vote. Guests may attend the meeting, but can address the meeting only with the approval of the meeting.
- Warrant articles are presented in numerical order. A motion to take an article out of order requires a 2/3 vote of those present and voting.

Motions, Motions to Amend, and Votes Required

- An article in the warrant states a question for the town meeting to answer. A motion is a proposed answer to the question and must be within the scope (intent) of the article.
- The recommendation of the Finance Commission is the first motion under an article and is considered the main motion.
- The motion of the Finance Commission is open for discussion by the voters.
- Motions to amend the main motion, which are within the scope of the warrant article, may be made on town meeting floor.
- Ordinarily motions require a majority vote of the voters present and voting to pass. Certain motions require a 2/3, 4/5 or even a 9/10 due to provisions of Massachusetts law or the Town Bylaws. The moderator will announce the voting requirement before each vote is taken.

Motions for Indefinite Postponement and Motions to Reconsider

- A motion for indefinite postponement is equivalent to a motion that no action be taken under the article and such motion may not be amended.
- If the voters defeat the motion for indefinite postponement, favorable action on the subject matter of the article requires a motion to that effect.
- A motion to reconsider an article may only occur on the same night the article was voted and shall require a two-thirds (2/3) vote of those present and voting and shall not be made again.

Rules of Debate and Vote Counting

- A voter desiring to speak should rise, await recognition by the moderator, identify themselves when recognized and stand while speaking.
- All votes are taken in the first instance by voice vote and the moderator determines whether the motion carried or was lost. If the moderator cannot decide by the sound of voices, or if his announcement of the vote is doubted by seven (7) or more voters raising their hands for that purpose, the moderator shall without debate determine the vote by ordering a standing vote, or he may order a vote by secret written ballot.

**Summary of 2008 Annual Town Meeting
Financial Articles**

Article No.	Article Description	Amount	Description
1	FY08 Supplemental Operating Budget	\$185,000	Article will only transfer funds from one FY08 budget account to another. No increase in cost to residents.
2	FY08 Supplemental Operating Budget	\$269,681	Article will utilize additional FY08 available funds. No increase in cost to residents.
3	FY08 Supplemental Budget – Stabilization Fund	\$25,000	Article transfer funds from free cash to stabilization. No increase in cost to residents.
4	Unpaid Bills of Prior Years	None at this time.	Article will transfer funds from one budget account to another; no increase in cost.
7	Operating Budgets	\$66,494,307	The FY2009 maximum tax levy within Proposition 2 ½ will result in a 2.56% increase or \$170 to the average home. These budgets include use of \$1,750,000 Westwood Station guaranteed payment.
8	FY09 Stabilization Fund	\$75,000	
9	Capital Improvements Stabilization Fund	\$75,000	
10	Municipal Capital	\$757,000	
11	Sewer Capital	\$484,000	
12	School Capital	\$516,000	
	Total FY2009 Appropriation Requests Within Proposition 2 ½	\$68,401,307	
20	Purchase and Installation of Middle School Modular Classrooms	\$4,500,000	Request to borrow.
6	Westwood Station –		Articles will appropriate revenue and expenses expected to be received for Westwood Station in FY09.
15	• FY09 Permit Fee Budget	\$2,926,000	
16	• Mitigation Fund	\$6,500,000	
17	• Public Safety Payments	\$3,900,000	
	• Neighborhood Traffic Calming	\$2,000,000	

TOWN MEETING WARRANT

Norfolk ss:

To either of the Constables of the Town of Westwood in said County, GREETING.

In the name of the Commonwealth of Massachusetts you are hereby directed to notify the inhabitants of said Town who are qualified to vote in elections to vote at:

Precinct One - Senior Center
Precinct Two - William E. Sheehan School
Precinct Three - Paul R. Hanlon School
Precinct Four - Downey School

on the last Tuesday in April, it being the twenty-ninth day of said month, A.D. 2008, from 7 a.m. to 8 p.m. for the following purpose:

To bring their vote for the following persons and on the following question to wit:

ONE ASSESSOR FOR THREE YEARS
TWO LIBRARY TRUSTEES FOR THREE YEARS
ONE MODERATOR FOR ONE YEAR
ONE PLANNING BOARD MEMBER FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS
ONE TAX COLLECTOR FOR THREE YEARS

and you are hereby further directed to notify the inhabitants of said Town of Westwood qualified to vote in elections and Town affairs to meet in the Westwood Senior High School, Nahatan Street, in said Westwood, on Monday, May 5, 2008 at 7:30 in the evening, there and then to act on the following articles:

ARTICLE 1

To see if the Town will vote to appropriate by transfer from available funds the sum of One Hundred Eighty-Five Thousand Dollars (\$185,000) to supplement the following fiscal year 2008 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Waste Collection	\$85,000	Snow and Ice	\$172,000
Reserve Fund	\$100,000	Veterans' Services-Veterans' Benefits	\$13,000
Total	\$185,000	Total	\$185,000

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Articles 1 and 2

These articles make adjustments in various budgets that may have an increase in expenditures and require a supplemental budget. The funds are generally transferred from budgets that have an unanticipated surplus and from the reserve account.

ARTICLE 2

To see if the Town will vote to appropriate by transfer from available funds the sum of Two Hundred Sixty-Nine Thousand Six Hundred Eighty-One Dollars (\$269,681) to supplement the following fiscal year 2008 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Ambulance Receipts	\$81,681	Ambulance Services	\$81,681
Overlay Surplus	\$60,000	Assessors-Full List and Measure Services	\$60,000
Free Cash	\$128,000	Snow and Ice	\$128,000
Total	\$269,681	Total	\$269,681

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

ARTICLE 3

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money for the Stabilization Fund established in accordance with General Laws Chapter 40, Section 5B.

Purpose	Amount	Funding Source
Stabilization Fund	\$25,000	Free Cash

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The Finance Commission unanimously voted to approve the appropriation of \$25,000 to the Stabilization Fund. While this dollar amount represents a small token amount, the Commission feels it is important to demonstrate a continued commitment to funding the Stabilization account. We reiterate our long standing belief that a substantial fund remains vital to the Town. These funds represent a "savings" account for the Town and represent our only real emergency funds. They should not be viewed as "rainy day" funds to be used when the budget is tight but rather as funds needed for a "flood" - a significant unforeseeable emergency. The continued commitment to this account is critical to the Town's fiscal health and bond rating.

ARTICLE 4

To see if the Town will vote to appropriate and/or transfer from available funds the sum of to pay the following unpaid bill of a prior fiscal year, or take any other action thereon:

Unpaid Bill	Amount	From Account
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(Board of Selectmen)

At the time of printing this report, there were no unpaid bills. If necessary, a Finance Commission recommendation will be made at Town Meeting.

ARTICLE 5

To see if the Town will vote to rescind Article 11 of the 2007 Annual Town Meeting which appropriated the sum of One Million Six Hundred Fifty Thousand Dollars (\$1,650,000) for the costs associated with the permitting of the Westwood Station project, or to take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The 2007 Annual Town Meeting included an article that assumed that \$1.6M in building permit fees would be collected and allocated by vote of the Board of Selectmen for specific inspectional and other municipal services related to the construction of the Westwood Station project. Given the current schedule of the permitting process, it is unlikely that the Westwood Station project will pay the full amount of the \$1.6M. Therefore, the upcoming Town Meeting should adjust this vote consistent with MA Department of Revenue requirements in order to avoid an impact on the Town's available free cash funds.

ARTICLE 6

To see if the Town will vote to accept and reserve building permit fees paid by the proponents of the Westwood Station Project to the Town of Westwood and appropriate and allocate said funds by vote of the Board of Selectmen for the cost associated with the resources, staffing and equipment needs and facility plans and land acquisition related to the permitting, inspection and other services for the Westwood Station Project during and after construction; to authorize the Board of Selectmen to apply for and accept any State or Federal Grant, or assistance, or both, that may be available for any of the above purposes, or to take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town vote to raise and appropriate the sum of Two Million Nine Hundred Twenty-Six Thousand Dollars (\$2,926,000) and to allocate said funds by vote of the Board of Selectmen for the costs associated with resources, staffing and equipment needs and facility plans and land acquisition related to the permitting, inspection and other services for the Westwood Station Project during and after construction; to allocate for this purpose all permit fees paid by the proponents of the Westwood Station project to the Town of Westwood; to authorize the Board of Selectmen to apply for and accept any State or Federal Grant, or assistance, or both, that may be available for any of the above purposes.

As was the case in 2007, the Town is not certain about the actual timing of the build out of Westwood Station and therefore cannot fully project the additional resources which will be necessary to provide municipal services or the revenue stream from building permit fees that will fund these services. Therefore, this article seeks authority to allocate the necessary funds that are in fact received, to fund the municipal services during and after construction.

ARTICLE 7

To see what sum(s) of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2008, through June 30, 2009, as set forth in Appendix D of the Finance Commission's Report to the 2008 Annual Town Meeting, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town vote to raise and appropriate and/or transfer from available funds for the operation of the Town and public school system for the fiscal year July 1, 2008 through June 30, 2009 as set forth in Appendix D of this report.

Town Budget Appendix D – See Page 80

Please refer to the Finance Commission's Education (page 4) and Municipal (page 15) Subcommittee reports for a full discussion of the Town's FY09 budget.

This article, traditionally known as the Omnibus Article, compiles all Town budgets and groups them into logically related areas for presentation. Each of the areas represents the work of municipal government or school budget function groups and Finance Commission subcommittees.

During the Moderator's reading of Appendix D, voters wishing to question a particular budget line may call out "hold" when the Moderator indicates the line number of interest. Following a complete reading of the Appendix, the Moderator will start over and read only those lines for which "holds" were called. Discussion may then take place by budget line. The Omnibus Budget Article also contains four additional appendices:

***Appendix A** - The classification and compensation plan for Town employees, as presented by the Personnel Board. This is printed for information only.*

***Appendix B** - The classification and compensation plan for School employees, as voted by the School Committee. This is printed for information only.*

Appendix C - The classification and compensation plan for elected officials as recommended by the Finance Commission. The Moderator will call for a vote on each of these positions.

Appendix D - As noted, the operating budget for all Town departments as recommended by the Finance Commission.

Appendix E - The School Department Budget Summary.

ARTICLE 8

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money for the Stabilization Fund established in accordance with General Laws Chapter 40, Section 5B.

Purpose	Amount	Funding Source
Stabilization Fund	\$75,000	Westwood Station Guaranteed Payment

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The Town has an established policy to build up its stabilization reserves. This policy is an important item in the bond rating reviews which consider the Town's fiscal position when borrowing funds. To date the Town's efforts in establishing a policy have maintained our high bond rating; however, the rating agencies have already indicated they will need to see progress on these goals in the near future.

Westwood Station transitional FY09 funds to the Town (in the amount of \$1.75M) will permit an appropriation of \$75,000 to this very important fund, an effort the Finance Commission totally supports.

ARTICLE 9

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money for the Capital Improvements Stabilization Fund established in accordance with Massachusetts General Laws Chapter 40, Section 5B.

Purpose	Amount	Funding Source
Capital Improvements Stabilization Fund	\$75,000	Westwood Station Guaranteed Payment

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

In 2005, Town Meeting approved the establishment of a special capital stabilization account for the purpose of investing in the long term maintenance of the Town's capital assets--primarily buildings and equipment. The state legislature recently amended MGLc. 40 Sec. 5B which permits cities and towns to establish such special purpose stabilization accounts. Funds designated to these accounts cannot be used for purposes other than the purpose for which the account was established. Funds can be saved in these accounts from year to year, and interest earned on these accounts remains with the account. The account can be funded from the proceeds of an override, or from other sources approved by Town Meeting. Appropriations into and from the stabilization account require a 2/3 vote of Town Meeting.

This article seeks the Town's first appropriation of \$75,000 into this account. As with Article 8, transitional funds received from the Westwood Station project is the source of funding.

ARTICLE 10

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Seven Hundred Fifty-Seven Thousand Dollars (\$757,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Main Library Building Plans/Proj. Manager	Library	\$45,000	Free Cash
Police Vehicles	Police	\$110,500	\$61,500 Taxation/ \$49,000 Free Cash
IS Townwide Software Upgrade	IS	\$135,000	Free Cash
Squad Truck Pumps	Fire	\$70,000	Free Cash
3 Yard Loader (1 st of 2 payments)	DPW	\$92,500	\$36,000 Westwood Station Guaranteed Payment/\$56,500 Free Cash
Heavy Duty Dump Truck, Sander, & Plow (1 st of 2 payments)	DPW	\$75,000	Westwood Station Guaranteed Payment
Vehicle Service Truck	DPW	\$26,000	
Backhoe	DPW	\$98,000	
One Ton Dump Truck & Plow	DPW	\$55,000	
One Heavy Duty Pickup Truck & Plow	DPW	\$50,000	

and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Articles 10, 11, and 12

These articles seek approval from Town Meeting to fund from available funds items critical to the operations and maintenance of several municipal, school, and sewer departments. As noted in previous articles, transitional FY09 funding received from the Westwood Station project is providing an increased level of capital spending for some much needed municipal and school items.

Although not the entire solution to the capital needs of the community, these items represent an important component of an overall capital plan. The Finance Commission supports routinely reinvesting in the community's capital assets, rather than delaying problems that result in a larger infusion of financial resources to correct.

ARTICLE 11

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred Eighty-Four Thousand Dollars (\$484,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Replace Pipe and Controls (oil tanks)	Sewer	\$35,000	Sewer User Fees
Pump Replacements	Sewer	\$44,000	Sewer User Fees
Electrical Control System Upgrade	Sewer	\$25,000	Sewer User Fees
Generator Replacement – Phase I	Sewer	\$80,000	Sewer User Fees
Vacuum Truck	Sewer	\$300,000	Sewer User Fees

and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

ARTICLE 12

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Five Hundred Sixteen Thousand Dollars (\$516,000) for the following capital equipment and improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Technology	School	\$185,000	\$61,500 Taxation/ \$123,500 Free Cash
Furniture, Fixtures and Equipment	School	\$7,000	Free Cash
Repair and Maintenance	School	\$59,300	Free Cash
Copiers	School	\$76,300	Free Cash
Modulars-Hanlon (2 nd of 3 payments)	School	\$78,400	Free Cash
Middle School Expansion Project	School	\$110,000	Westwood Station Guaranteed Payment

and to direct the Board of Selectmen to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

ARTICLE 13

To see if the Town will vote to approve the Tax Increment Financing Agreement between the Town and Romanow, Inc. and 346 University Avenue, LLC substantially in the form as is on file with the Town Clerk (the "TIF Agreement"), pursuant to GL c. 40, §59, and to confirm the Board of Selectmen's designation of the location of the project at 346 University Avenue shown on Westwood Assessors' records as Map 38, Lot 10 as an Economic Opportunity Area designated as the "346 University Avenue Economic Opportunity Area"; (the "346 University Avenue Economic Opportunity Area"), and to authorize the Board of Selectmen to submit an Economic Opportunity Area Application, Tax Increment Financing Plan, and Certified Project Application to the Massachusetts Economic Assistance Coordinating Council, all relating to the project as described in the TIF Agreement to be located in the 346 University Avenue Economic Opportunity Area, and to take such other actions as may be necessary to obtain approval of the Certified Project Application, the Economic Opportunity Area, the Tax Increment Financing Plan and TIF Zone and to implement the TIF Agreement, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Romanow, Inc. d/b/a Romanow Container Company (Romanow) is a company that manufactures, stores, and distributes various commercial containers.

This Article seeks (1) the ratification of the Tax Increment Financing (TIF) Agreement between the Town, Romanow, and 346 University Avenue, LLC, in substantially the form as is on file with the Town Clerk; (2) confirmation of the Board of Selectmen's designation of the location of the building expansion project at 346 University Avenue as the "346 University Avenue Economic

Opportunity Area"; and (3) authorization for the Board of Selectmen to take such other actions relative thereto.

Romanow is presently located in Westwood at 364 University Avenue. Prior to the establishment of the Town's warrant articles for the 2007 Town Meeting, Romanow contacted the Board of Selectmen's office in an effort to enter into a TIF agreement in connection with expansion of its offices and working facilities at 364 University Avenue. Because the Town was going to be considering its first TIF agreement as part of the Westwood Station project during the 2007 Town Meeting, the Board of Selectmen asked Romanow to postpone seeking a TIF agreement for its project last year, and instead encouraged Romanow to seek a TIF agreement for the 2008 Town Meeting. Romanow agreed to that course of action.

As part of the proposed TIF Agreement now before Town Meeting, the Town would exempt from taxation 10% of the annual increase in valuation of the development located at 346 University Avenue for each of the next 20 years. The annual dollar value for this exemption is expected to be approximately \$3,467.

The TIF Agreement would require Romanow to:

- 1. construct an approximately 64,000 sq. ft. addition to the existing building (at a cost of approximately \$3,500,000) located at 346 University Avenue (which the Finance Commission understands has actually been completed or is nearly complete) for manufacturing, warehousing, distribution and offices uses;*
- 2. create at least 15 new permanent, full-time jobs within 5 years of the completion of the building addition (with a priority given to properly qualified Westwood residents); and*
- 3. garage all of its vehicles (other than those used by executives that are garaged in their respective homes) in Westwood so that any local motor vehicle taxes owed by Romanow will be paid to Westwood.*

The Finance Commission supports the Board of Selectmen's efforts to encourage our existing corporate citizens to remain located, and expand, in Westwood, and supports this Article unanimously. Because of external factors (such as rising construction costs), Romanow moved forward with the expansion of the building before securing the approval of the TIF Agreement by Town Meeting. Even so, we think that the good faith efforts Romanow took last year, as well as the continued commitment to grow jobs within Westwood (with priority to Westwood residents) warrants support for this TIF Agreement.

ARTICLE 14

To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state funds to be received as reimbursement for road improvements and deposit said funds into the Town's road improvement account to be used as reimbursement for expenditures made or to continue the Town's road improvement program of crack sealing, secondary resurfacing and major reconstruction; to authorize the Board of Selectmen to enter into contracts for the expenditure of any funds allotted or to be allotted by the Commonwealth for the improvement of Chapter 90 and other public roads within the Town of Westwood and to authorize the Board of Selectmen to make any necessary takings of land and/or easements to accomplish said program or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

This is a standard article which provides the Board of Selectmen with the authority to allocate State provided road improvement funds to maintain the Town's secondary roadways. The distribution of these funds is determined by a long range Road Improvement Plan adopted over 15 years ago which assesses the current condition of all Town streets on a regular basis and determines the appropriate level of maintenance to extend the life expectancy of our streets.

ARTICLE 15

To see if the Town will vote to establish, under Chapter 40 Section 5B of the Massachusetts General Laws, a new stabilization fund, the Westwood Station Mitigation Fund, for the purpose of accepting mitigation payments related to the Westwood Station project; and to further see if the Town will vote to appropriate into this mitigation account upon receipt the following mitigation payments:

- \$3,000,000 School Capital Mitigation.
- \$1,000,000 School Operating Budget Mitigation.
- \$1,500,000 Public Safety Equipment Mitigation.
- \$1,000,000 Municipal Operating Budget Mitigation.

or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The Finance Commission voted to unanimously support this article, which creates a new stabilization fund for the deposit of Westwood station funds. Like other mitigation accounts, this account acts like a savings account in that it provides a depository for the funds until they are needed by the Town. Specific allocations have been provided as described in the article and appropriating and spending these funds requires Town Meeting approval.

ARTICLE 16

To see if the Town will vote to accept a mitigation payment related to Westwood Station and appropriate and/or transfer from available funds the sum of \$3,900,000 for the construction and equipping of a public safety building on land and under construction supervision provided by the Westwood Station developer; and to allocate for this purpose Westwood Station mitigation payments to the Town of Westwood; to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for this purpose, or to take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

This article is intended to permit the Town to accept payments from the developer of Westwood Station for public safety mitigation as set forth in the Westwood Station Development Agreement and Special Permit. The Finance Commission supports the acceptance of these funds, and notes that Town officials advise that this sum should be sufficient to pay for and equip a third fire station to be constructed at Westwood Station. Town officials also advise that they may accept delivery of the new fire station from the developer in lieu of this payment if they get relief from the state's public bidding process.

ARTICLE 17

To see if the Town will vote to accept a mitigation payment related to the Westwood Station Project and appropriate and/or transfer from available funds the sum up to \$2,000,000 for the purpose of designing and installing Westwood Station neighborhood traffic calming measures and to address potential traffic issues; and to authorize the Board of Selectmen to allocate for this purpose Westwood Station mitigation payments to the Town of Westwood; and further to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for this purpose, or to take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Article 17 is a mechanical article intended to permit the Town to accept payments from the developer of Westwood Station for neighborhood traffic calming mitigation as set forth in the Westwood Station Development Agreement and Special Permit. The Finance Commission supports the acceptance of these funds, and notes that Town officials advise that this sum should be sufficient to pay for the traffic calming currently contemplated and vetted through the public Planning Board process.

ARTICLE 18

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court, in compliance with Clause (1), Section 8 of Article LXXXIX of the amendments of the Constitution , for enactment of a special law substantially in the following form of the proposed act printed below as part of the article and entitled:

AN ACT AUTHORIZING THE TOWN OF WESTWOOD TO GRANT A LICENSE FOR THE SALE OF WINE AND MALT BEVERAGES AT A FOOD STORE IN THE MIXED USE OVERLAY DISTRICT:

SECTION 1. Notwithstanding Section 17 of Chapter 138 of the General Laws, the licensing authority of the Town of Westwood may grant a single license for the sale of wine and malt beverages at a food store, not to be drunk on the premises, under Section 15 of said Chapter

138. Except as otherwise provided herein, such license shall be subject to all of said Chapter 138 except said Section 17.

For the purposes of this act, a “food store” shall mean a grocery store or supermarket with a gross floor area of more than one hundred thousand square feet which sells at retail, food for consumption on or off the premises either alone or in combination with grocery items or other non durable items typically found in a grocery store and sold to individuals for personal family or household use; provided, however, that such food store shall carry fresh and processed meats, poultry, dairy products, eggs, fresh fruits and produce, baked goods and baking ingredients, canned goods and dessert items, notwithstanding the foregoing, a food store shall specifically exclude a convenience store or specialty store; provided, however, that the board of selectmen shall determine whether an applicant is a food store under this Act. In making such determination, the board of selectmen shall consider such factors as the volume of sales, actual or proposed, and the extent and range of merchandise offered for sale. The holder of the license under this Act may sell wine and malt beverages alone or in combination with any other items offered for sale and the licensed premises must be located in the mixed use overlay zoning district. The amount of any initial or renewal fee for such license shall be determined by the licensing authority issuing or renewing that license.

Notwithstanding any general or special law or any rule or regulation to the contrary, the licensing authority shall not approve the transfer of the license to any other location, but the license may be granted to a new operator at the same location if an applicant has followed any and all rules prescribed by the board of selectmen as the licensing authority related to the application and procedures for approval of such a transfer including filing a complete application for the transfer of the license to the new operator at the same location, and filing a letter or writing from the Department of Revenue evidencing that the license is in good standing with the Department of Revenue and that all applicable taxes have been paid.

If the license granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority which may grant the license to a new operator at the same location and under the same conditions as specified in this section.

SECTION 2. This act shall take effect upon its passage.

(Board of Selectmen)

The Finance Commission, by a vote of 7 in favor, 6 opposed and 1 abstention, recommends that the Town so vote.

Majority Opinion

This article is on the warrant to help attract Wegmans to Westwood Station. Wegmans is a highly-regarded grocery store business based in Rochester, New York. Known for its charitable work, the consideration it extends to the communities it serves, and its generous employee benefit and scholarship programs, Wegmans currently ranks 3rd on Fortune Magazine’s list of best companies to work for.

Westwood Station would be Wegmans first New England location. Therefore, the company wants this to be its flagship store. An integral part of Wegmans service is the ability to give its customers an opportunity to purchase beer and wine along with their other groceries.

Westwood officials brought in outside counsel with specific expertise in the sale of alcoholic beverages to ensure that the article is carefully drafted to serve its limited purpose- a license for the sale of wines and malt beverages (not liquor) to be consumed off the premises. The article authorizes the sale of beer and wine only at a single, large food store within Westwood Station that sells a large variety of products. It does not allow the sale of beer, wine, or liquor in any other stores in any other part of town. Any other business looking to sell alcohol to be consumed off-premises would need to present a new warrant article at a future Town Meeting.

Some FinCom members and a few residents expressed concern that the article's restrictions put a well-respected local business, Roche Bros., at a competitive disadvantage. All FinCom members agree that Roche Bros. is a valued corporate citizen and should be afforded every possible courtesy and consideration. In fact, the town administration ensured that Roche Bros. was the first prospective grocery tenant approached about leasing at Westwood Station. Roche Bros. declined the offer. In addition, Roche Bros. already sells beer and wine at three of its stores. Under state law, a corporate entity can have no more than three liquor licenses. Roche Bros. has already reached its state authorized legal limit for liquor licenses.

Some FinCom members are opposed to the sale of any beer, wine and liquor within town limits. In 2003, Town Meeting voted to allow the licensing of on premise liquor sales. FinCom members who support this article point out that nearby BJ's, Costco and soon Whole Foods sell or will sell liquor at their stores. Given the new reality of liquor sales in food stores, any new store would be at a competitive disadvantage if it could not sell beer and wine.

In summary, the majority of the Finance Commission believes that an off-premise beer and wine license at Westwood Station would provide a service that many Westwood residents are looking for and would help attract Wegmans as a critical anchor tenant to ensure the economic viability of the Westwood Station project.

Minority Opinion

Six members of the Finance Commission support the Westwood Station development project but feel that the proposed liquor license for a single anchor tenant goes too far. These six members have expressed the following reasons for their opposition to this article.

- *Westwood historically was a dry town. Several years ago, the Town voted to allow licenses for restaurants to serve alcohol for on-premises consumption. As a result, the Town could be headed towards licensing package stores and the potentially negative consequences that accompany them.*
- *If approved, the proposed article would set a precedent. If the Town makes this type of accommodation for Wegmans, would other prospective tenants feel that they have greater leverage to negotiate concessions from the Town.*

- *By restricting the requested licensing authority to one non-transferable license that may be granted only to a very large "food store," the article would give preferential treatment to one pre-identified business, namely Wegmans. Special treatment should be reserved for businesses that have already demonstrated that they are exemplary corporate citizens of the Town and should not be granted to newcomers that have built their reputations elsewhere, no matter how favorable those reputations may be.*

ARTICLE 19

To see if the Town will vote to take the following several actions in furtherance of public necessity and convenience and in conjunction with certain improvements, changes and alterations to the location lines of a new roadway layout and underlying infrastructure existing or planned in that portion of the Town more commonly known as the Westwood Station project, as shown on a plan set entitled "Westwood Station Warrant Article Exhibit Plans" dated _____, 2008, prepared by Chas. H. Sells, Inc. ("Roadway Plans"), or to take any other action in relation thereto:

- (A) To authorize the Board of Selectmen, at no expense to the Town, to acquire by purchase, gift, eminent domain or otherwise, such land or interests in land, and to lay out as a town way, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town or take any other action relative thereto as is necessary to lay out as a town way, those certain areas adjacent to Blue Hill Drive shown on Sheet No. 1 of the Roadway Plans and designated thereon as "New Roadway Area No. 1" and "New Roadway Area No. 2."
- (B) To authorize the Board of Selectmen, at no expense to the Town, to acquire by purchase, gift, eminent domain or otherwise, such land or interests in land, and to lay out as town ways, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town or take any other action relative thereto, as is necessary to lay out as town ways those certain areas adjacent to Canton Street:
 - (i) shown on Sheet No. 2 of the Roadway Plans and designated thereon as "New Roadway Area No. 4," and
 - (ii) shown on Sheet No. 3 of the Roadway Plans and designated thereon as:
 - "New Roadway Area No. 5,"
 - "New Roadway Area No. 6," and
 - "New Roadway Area No. 7;"

and, as is necessary to lay out the above town ways, at no expense to the Town, to acquire by purchase, gift, eminent domain or otherwise, such land or interests in land, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town or take any other action relative thereto, in those certain areas:

- (iii) shown on Sheet No. 2 of the Roadway Plans and designated thereon as "Temporary Construction Easement No. 3," and

- (iv) shown on Sheet No. 3 of the Roadway Plans and designated thereon as
 - “Foundation Easement No. 1,”
 - “Foundation Easement No. 2,”
 - “Access Easement No. 1,”
 - “Access Easement No. 2,”
 - “Access Easement No. 3,”
 - “Temporary Construction Easement No. 4,”
 - “Temporary Construction Easement No. 5,” and
 - “Temporary Construction Easement No. 6.”

(C) To discontinue, at no expense to the Town, a portion of NStar Way substantially as shown on Sheet No. 4 of the Roadway Plans and designated thereon as “Discontinued Roadway Area D,” such discontinuance to be effective at such time as is determined by the Board of Selectmen in consideration of related roadway improvement plans in the project area, and to authorize the Board of Selectmen, at no expense to the town, to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to effect said discontinuance, and to accept temporary right of way easements for public travel and infrastructure facilities over any land necessary to serve as temporary replacement rights of way until completion of applicable portions of related infrastructure and roadway realignment, or take any other action relative thereto.

(D) To authorize the Board of Selectmen, upon finalization of the discontinuance of Discontinued Roadway Area D as set forth in clause (C) above, said area being owned in fee by the Town, to dispose of said discontinued portion, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town or take any other action relative thereto.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

As part of the Westwood Station project, the network of roadways and related infrastructure (e.g., utilities, water supply and sewer pipes) in the University Avenue area of town will be realigned and modified to fit the project design approved by the Planning Board. This realignment entails the discontinuance of portions of existing public ways and the laying out of new public ways that take the place of the discontinued portions. Much of this was accomplished through Article 8 of the 2007 Town Meeting. However, some of the roadway redesign was not yet complete for the 2007 Town Meeting. Moreover, in its review of the Westwood Station project, the Planning Board required certain changes in the design of the roadways. The result is the present article.

This year’s Westwood Station roadway article is limited to three aspects of the roadway system. First is the layout of the Blue Hill Drive Extension over property owned by Cabot, Cabot and Forbes. This is part of a roadway network designed to keep Westwood Station traffic off Whitewood Road and out of the adjoining neighborhood. Second is the layout of the intersection of Canton Street with Westwood Station Boulevard, the four-lane road that is designed to be the principal way through the Westwood Station project site. This layout entails widening portions of

the commercial section of Canton Street near University Avenue in order to make the Westwood Station Boulevard/Canton Street intersection function more fluidly. Third is the discontinuance of a portion of NSTAR Way. The 2007 Town Meeting already authorized the discontinuance of some of NSTAR Way. However, during Planning Board review of the project, Westwood Station Boulevard was moved slightly to the northeast, resulting in a change in the location of the Westwood Station Boulevard/NSTAR Way intersection. Accordingly, a new portion of NSTAR Way must be discontinued such that NSTAR Way ends where it intersects with Westwood Station Boulevard. Because the Town owns NSTAR Way in fee, as opposed to owning an easement for public highway purposes as is usually the case, the article also authorizes the Board of Selectmen to dispose of the town's interest in the discontinued portion of NSTAR Way.

As was noted for the 2007 roadway article, this roadway article is part of a series of actions by which the Board of Selectmen will be able to conform the sewage, drainage, and other municipal infrastructure to the redesigned roadway system for Westwood Station. Because it will help bring about an upgrade of the outdated infrastructure serving this area, the article poses environmental benefits, especially given that most of the area is located within the Water Resource Protection Overlay District. The article also gives the Board of Selectmen authority to take or accept temporary easements for public travel over any portion of the Westwood Station project site so that the public will not be impeded from traveling through this site while construction is underway.

The article imposes no financial burden on the Town. The Selectmen's actions are to be carried out "at no expense to the Town." Pursuant to an agreement with the Selectmen, Cabot, Cabot and Forbes will cover any expenses that arise from the relocation, alteration, construction and redesign of the roadways and associated infrastructure, including any claims arising from the exercise of eminent domain, if necessary.

In summary, the article would discontinue a portion of NSTAR Way that is inconsistent with the realigned roadway system for Westwood Station, authorize the Selectmen to layout the Blue Hill Drive extension and the intersection of Canton Street and Westwood Station Boulevard, and take the actions necessary to bring about improvements to the roadways and infrastructure serving the Westwood Station area and ensure public travel through the project site during construction, all while imposing no financial burden on the Town. It is therefore supported unanimously by the Finance Commission.

ARTICLE 20

To see if the Town will vote to authorize the Board of Selectmen to raise and appropriate and/or borrow, and/or transfer from available funds for the purpose of designing and constructing a modular classroom addition to the Thurston Middle School, and to enter into all agreements and to execute any documents necessary thereto, or to take any other action relative thereto as may be necessary on behalf of the Town, or to take any other action thereon.

(School Committee)

The Finance Commission, by unanimous vote of those present,

Recommends: That the Town votes to appropriate the sum of Four Million Five Hundred Thousand Dollars (\$4,500,000) to pay costs of designing and constructing a modular classroom addition to the Thurston Middle School, including the payment of all other costs incidental and related thereto; that the School Committee and/or the Board of Selectmen are each authorized to enter into all agreements and to execute any documents necessary to carry out the purposes of this vote; that to meet this appropriation, the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said amount under and pursuant to Chapter 44, Section 7(3A) and Section 7(9) of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and that the Board of Selectmen and/or the School Committee is authorized to apply for and accept any State, Federal, or other grants or assistance that may be available for such projects.

This article comes before the Town in anticipation of the need to fund a modular classroom addition to the Thurston Middle School in FY10. The School Department plans for the addition to be installed in time for the start of school in September 2009. However, the lead times required for the bidding process are such that Town Meeting approval must be sought now for FY09. In evaluating the merits of this article, the Finance Commission examined whether the demonstrated space needs at the middle school justify the proposed construction project and whether the costs of the project are manageable. Having concluded that the answer to both questions is "yes," the Finance Commission unanimously supports this article.

With respect to space needs, the middle school is already overcrowded and, unless the school is expanded, would become more so as the population bubble in the elementary grades moves through the middle school. As demonstrated by a comprehensive demographic and facilities study conducted by Symmes, Maini & McKee Associates (SMMA), the teaching and public spaces at the middle school are deficient. With input from SMMA and school administrators, the School Department voted to pursue a modular classroom addition that includes a single-story addition at the rear of the building, an expanded dining space, a new entrance vestibule for the gymnasium, and four handicapped accessible toilets. Although the rear parking lot/drop off area would be reconfigured to maintain most of the existing parking spaces, the soccer field adjacent to the school would not be affected. Notably, the proposed construction project is the least expensive of four options that were considered. In weighing the space needs against the scope of the proposed

project, the Finance Commission believes that the project is justified and should go forward as long as it can be funded.

With respect to funding, the Town is not being asked to approve a particular source of funds at this time. Nonetheless, the Finance Commission examined the timing of the anticipated expenditures and the likely sources of funding to assess whether the costs can be managed. During FY09, the School Department intends to use up to \$110,000 from its capital budget to cover design costs and the bidding process. Any funds left over would be applied to the overall costs of the project. The projected cost of approximately \$4.5 million takes inflation into account, includes a contingency amount of approximately \$300,000, and covers the furniture, fixtures, and equipment needed to outfit the new space. Additional personnel needs related to the new space are expected to be modest. In light of the foregoing, the Finance Commission believes that the middle school addition should go forward.

ARTICLE 21

To see if the Town will vote to amend the Senior Property Tax Work-Off Program by deleting therefrom the second sentence of the first paragraph in its entirety and substituting therefor, "The program will abate the allowable state maximum dollar amount to 100 seniors".

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

This article proposes changes to the existing Senior Property Tax Work Off Program which has been very successful since its inception four years ago. This program allows senior citizens to work in the community at minimum wage to earn property tax credit.

This article increases the number of participants in the program from 75 to 100.

Seniors are an important component of our community. Because of their fixed incomes, they are less able to handle increases in their property taxes. We need to continue to help them find tax relief. This change would provide the tax credit opportunity to a greater number of seniors at a minimal cost to the Town.

ARTICLE 22

To see if the Town will vote to accept Section 18 of Chapter 32B of the General Laws which requires that Medicare eligible retirees, spouses and/or dependants enroll in Medicare Extension Plans provided that the benefits under the Medicare Extension Plan plus Medicare Part A and Part B together are of comparable actuarial value to benefits under the retirees existing coverage, the effective date is January 1, 2009, and that the Town will arrange to be billed for any late enrollment penalty assessed on retirees, spouses, and/or dependents who waive their Medicare eligibility until the adoption of said Section or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by a vote of 13 in favor and 1 abstention, recommends that the Town so vote.

This article will provide for the migration of retirees' health care coverage from the Town's current plans to Medicare. The move will affect approximately 50 current retirees and will provide them with equal or better medical coverage along with saving each retiree approximately \$1,000 annually. Correspondingly, the Town will save approximately \$110,000 on an annual basis. This plan has been tested in other towns, as Westwood is the last in the 15-town West Suburban health care consortium to make this change.

ARTICLE 23

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court, in compliance with Clause (1), Section 8 of Article LXXXIX of the amendments of the Constitution, for enactment of a special law substantially in the following form of the proposed act printed below as part of the article and entitled:

An Act Authorizing the Town of Westwood to establish a Post Employment Health Insurance Trust Fund

Section 1. The following words and phrases are used in this Act and shall have the following meanings:

- a. "Normal cost of post retirement benefits" – That portion of the actuarial present value of premium costs and or claim costs payable by the town on behalf of or direct payments payable by the town to retired employees, including school teachers, of the town and the eligible surviving spouses or dependents of deceased employees, including school teachers, of the town, pursuant to this act which is allocable to a particular fiscal year, as determined by an actuary pursuant to section 2.
- b. "Post retirement benefit liability" – The present value of the town's obligation for premium payments and or claim costs on behalf of or direct payments to retired and prospective retired employees of the town and the eligible surviving spouses or dependents of deceased and prospectively deceased employees of the town, pursuant to this chapter as determined by the actuary, pursuant to section 2.
- c. "Unfunded post-retirement" benefit liability" – The difference between the post-retirement benefit liability on a given date and the actuarial value of the assets of the group insurance liability fund on the same date, as determined by the actuary, pursuant to section 2.
- d. "Unfunded post-retirement benefit liability amortization payments" – The amount which, when paid into the post-retirement benefit fund annually over a period of years together with the normal cost of post-retirement benefits for year of said period of years, will reduce to zero at the end of said period the unfunded post-retirement benefit liability in existence as of the beginning of said period, as determined by the actuary.

Section 2. There shall be a fund to be known as the group insurance liability fund, which shall be under the supervision and management of the town's Finance Director in consultation with the

Town Administrator. The town treasurer shall be the custodian of the fund or may employ an outside custodial service.

Such fund shall be credited with all amounts appropriated or otherwise made available by the town for the purposes of meeting the current and future cost of premiums payable by the town on behalf of or direct payments payable by the town to retired employees of the town and the eligible surviving spouses or dependents of deceased employees of the town pursuant to this act. Amounts in said fund including any earnings or interest accruing from the investment of such amounts shall be expended only for the payment of such premiums or direct payments, except as otherwise provided in this act, and only in accordance with a schedule of such payments developed by the actuary in consultation with the town's retirement board. Subject in each instance to the approval of the town's contributory retirement board the town treasurer shall invest and reinvest the amounts in said fund not needed for current disbursement consistent with sound investment policy; provided however that no funds are to be invested directly in mortgages or in collateral loans, and provided further that no funds are to be invested in any bank or financial institution which directly or through any subsidiary has outstanding loans to any individual corporation engaged in the manufacture, distribution, or sale of firearms, munitions, including rubber or plastic bullets, tear gas, armored vehicles or military aircraft for use of deployment in Northern Ireland, and no asset shall be invested in the stocks, securities or other obligations of any such company so engaged.

The Town may employ any qualified bank, trust company, corporation, firm or person to advise it on the investment of the fund and may pay for such advice and such other services as determined by the town's finance director in consultation with the Town Administrator.

Section 3.

- a. The actuary shall determine, as of January first, **two thousand nine**, and no less frequently than every second year thereafter, the normal cost of post-retirement benefits, the post-retirement benefit liability, and the unfunded post-retirement benefit liability. All such determinations shall be made in accordance with generally accepted actuarial standards, and the actuary shall make a report of such determinations. Said report shall, without limitation, detail the demographic and economic actuarial assumptions used in making such determinations, and each such report subsequent to the first such report shall also include an explanation of the changes, if any, in the demographic and economic actuarial assumptions employed and the reasons for any such changes, and shall also include a comparison of the actual expenses by the town for premium or direct payments constituting the post-retirement benefit liability during the period since the last such determination, and the amount of such expenditures which were predicted pursuant to the previous such report for the said period.
- b. The actuary, in consultation with the town's finance director and Executive secretary, shall establish a schedule of annual payments to be made to the group insurance liability fund designed to reduce to zero the unfunded post-retirement benefit liability. Each such annual payment shall be equal to the sum of the unfunded post-retirement benefit amortization payment required for such year and the payments required to meet the normal cost of post-retirement benefits for such fiscal year.
- c. All payments for the purposes of meeting the town's share of premium costs for direct payments to retired employees of the town and the surviving spouses or dependents of deceased employees of the town pursuant to this act shall be made from the group

insurance liability fund in accordance with a schedule of disbursements established by the actuary.

Section 4. This act shall take effect upon its passage.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Currently, Westwood, similar to other governmental entities, reports the cost of retiree health care costs, on a "pay-as-you-go" basis. This means that the costs for these benefits are recognized when they are actually paid. The Governmental Accounting Standards Board ("GASB") does not believe that the "pay-as-you-go" method accurately reflects the true costs of a town's retiree benefits. This is because the right of town employees to receive retiree health care benefits is earned while they are still working for the town. GASB believes that the town's commitment to pay future benefits is a present expense that must be recorded when the commitment occurs rather than when the benefit payments are actually made. As a result of the newly enacted GASB 45, beginning in FY09, Westwood will be required to disclose the status and amount of the actuarially determined unfunded liability to provide health insurance costs for current and future retirees.

In 2006, the Town employed the services of an actuarial consultant to determine the Town's liability cost. Westwood's current liability for current and future retiree's health care costs is estimated at \$53 million.

This article seeks Town Meeting approval for establishment of the fund in order to accept future appropriations. The Finance Commission feels the Town should take steps to address this liability by establishing this trust fund.

ARTICLE 24

To see if the Town will vote to amend the General Bylaws, Article 19, Communications & Technology Advisory Board by deleting all sections therefrom and replacing with the following:

Communications & Technology Advisory Board

SECTION 1. Purpose.

The Information Technology (IT) Department shall have the sole responsibility to provide information technology services and systems to all Town offices and department. All information services and systems shall be selected, purchased and operated under the guidance of the Communications & Technology Advisory Board (CTAB).

SECTION 2. Organization. There shall be a department of the Town Government, the Information Technology Department which shall be part of the General Government function. There shall be a Communications & Technology Advisory Board (CTAB), as described in Section 3, below. The Department's operations shall be under the

management and control of the Board of Selectmen. The Advisory Board shall serve in an advisory capacity for long-range planning, capital acquisitions and system selection, shall assist in the development of information technology policies and standards. The CTAB shall also provide guidance for matters relating to cable licensing to the Town's issuing authority, Board of Selectmen.

SECTION 3. *Communications & Technology Advisory Board.* There shall be a Communications & Technology Advisory Board consisting of nine (9) members, appointed by the Board of Selectmen and constituted as follows: The Town Administrator, the Director of Information Technology, and seven (7) members at-large who shall not be full time employees of the Town. At least four (4) four of the at-large members shall possess technical knowledge and experience in the fields of information technology or telecommunications. The Town Administrator and the Director of Information Technology shall serve in an ex-officio capacity, and thus, would not be voting members.

The at-large members of the Advisory Board shall serve three (3) year terms, on a staggered basis so that at least one (1) member will be appointed each year. In the event of a vacancy other than the normal expiration of the term of a member of the Advisory Board, the Selectmen shall, within ninety (90) days after the vacancy occurs, appoint a successor to serve for the balance of the unexpired term.

Meetings of the Advisory Board should be held on a regular basis, not less than four (4) times each calendar year. The Town Administrator, the Chairperson or a majority of the Advisory Board may call a meeting at any and all reasonable times. Four (4) voting members of the Advisory Board shall constitute a quorum at all meetings.

The Advisory Board shall within thirty (30) days after the annual appointment, elect from its membership a Chairperson who shall not be an employee of the Town.

SECTION 4. *Information Technology Department.* The Town Administrator, with the approval of the Board of Selectmen, shall appoint a Director of Information Technology who shall manage the daily operations of the Information Technology Department. It shall be the responsibility of the Information Technology Department, through the Town Administrator and the Director of Information Technology to provide information technology services for all Town offices and departments to the extent possible and practical. The Information Technology Department, with the guidance of the Advisory Board, shall be responsible for overseeing and coordinating all information technology activities, including, but not limited to, the selection, acquisition, implementation, operation and maintenance of the Town's information technology, including hardware, software, and applications. The Department shall attempt to accommodate all requests from all departments whenever economically feasible and within the limits of the equipment capability of the Town's resources. All departments shall therefore cooperate to the fullest extent with the Information Technology Department personnel, including the Town Administrator and the Director of Information Technology, provided however, the department's duties as provided by any Federal, State, of Local law, bylaw, rule, or regulation. Materials or equipment used in the school department for classroom instruction shall be excluded from the above provision.

The Town Administrator with the assistance of the Director of Information Technology and the Advisory Board consistent with General Law chapter 41, Section 23D, and all fiscal and budgetary requirements, shall continue to bring together under the jurisdiction

of the Town's budgetary systems all information technology systems and services for all Town offices and departments into one or more centralized unit(s) of operation.

Each office or department of the Town utilizing any service provided by the Information Technology Department covered by this Article shall have control over and be responsible for the data under its jurisdiction as it finds necessary to control its own affairs.

Access to information, issuance of reports, forms controls, operations, commitments, costs of services, training and users approvals as they relate to the Information Technology Department shall be considered appropriate subjects to be covered by rules and regulations to be developed by the Information Technology Department with the assistance of the Advisory Board.

SECTION 5. *Confidentiality.* Although municipal records are generally of a public nature, it is recognized that certain information to be processed by systems under the jurisdiction of the Information Technology Department is of a classified or confidential nature. The head of any department, board, or commission, or other official tribunal having control of such classified or confidential information shall notify the Town Administrator in writing of the classified or confidential nature of the information, who shall thereafter take the necessary steps to protect such classified or confidential information from unauthorized access.

It shall be unlawful for any person to disclose or make known in any manner the contents or nature of any data while in the custody of the Department for processing, or any information originated by the Department without the express consent of the head of the department, board, commission or other official tribunal supplying the information; or tamper with, modify or destroy any data while in the custody of the Department except in accordance with approved routines for processing the data. Whoever violated any provision of this section shall be subject to appropriate disciplinary action.

SECTION 6. *Emerging Technologies.* It will be the responsibility of the IT department and CTAB to look forward and accept new systems, technologies and infrastructure issues as they present themselves. This will continue with CTAB and be expanded as new technologies develop.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The Communications and Technology Advisory Board (CTAB), which consolidated the Information Systems Advisory Board and the Cable Television Advisory Board into one Board, was adopted by the 2003 Annual Town Meeting. Included in the current bylaw is a requirement that Town Meeting reauthorize the Board every five years.

This article seeks to update current job titles in the bylaw and eliminate the requirement that the Town Meeting must readopt the bylaw every five years.

ARTICLE 25

To see if the Town will vote to amend Section 9.6.5.6 [MUOD PERMITTED USES] to delete the word “interior” so that so that Section 9.6.5.6 reads as follows, or take any other action in relation thereto:

“9.6.5.6 In MUOD 2 and MUOD 3 only, establishments selling fast order food;”

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The proposed article would eliminate the requirement that fast food establishments within the MUOD 2 and MUOD 3 districts be limited to interior establishments. This would permit the operation of fast food establishments as individual street front entities within those districts.

Fundamentally the Finance Commission views this as a housekeeping article also. The article simply means that a restaurant can be located along the store frontage of a building and can have exterior windows. This also prevents food courts.

ARTICLE 26

To see if the Town will vote to amend Section 9.6.8.4.1 [MUOD RESIDENTIAL CONTROLS] to insert the following after the word “Bylaw”: “, unless the Planning Board determines a proposed alternative to be at least equivalent in serving the Town’s housing needs” so that Section 9.6.8.4.1 reads as follows, or take any other action in relation thereto:

“9.6.8.4.1 A minimum of twelve percent (12%) of the housing units in the Area Master Plan shall be “affordable” as defined in this Bylaw, unless the Planning Board determines a proposed alternative to be at least equivalent in serving the Town’s housing needs.”

(Board of Selectmen)

The Finance Commission, by a vote of 12 in favor and 2 opposed, recommends that the Town so vote.

One of the zoning provisions previously adopted by the Town for the Mixed Use Overlay District requires that a minimum of 12% of the housing units in the Mixed Use Overlay District Area Master Plan be offered as “affordable” as defined in the Town’s Bylaws. This Article seeks to afford the Planning Board with the flexibility to either (1) require a Mixed Use Overlay District Area Master Plan to include a minimum of 12% of the housing units as “affordable,” or (2) determine whether alternative housing proposals in the Mixed Use Overlay District Area Master Plan better serve the Town’s housing needs.

The Finance Commission continues to support the creation of additional affordable housing units within the Town, and we think that the existing zoning provision was intended to increase the Town's affordable housing stock. The 12% threshold implemented by the Town is actually higher than the affordable housing goal encouraged by the Commonwealth (which is 10% of housing units). In today's difficult economic climate, however, we understand that the existing provision is serving as an unintended obstacle to construction financing of the Westwood Station project.

The Finance Commission thinks it is important to point out that our support of this Article does not mean that we have approved of the alternative housing arrangement recently agreed upon by the Board of Selectmen and developer of Westwood Station. Although we recognize that an analysis of this Article frequently leads to discussion of the revised affordable housing proposal for the Westwood Station project, it is, in fact, premature to evaluate the merits of that proposal. Rather, we understand that approval of this Article allows the Planning Board to review a revised proposal if one is submitted by the developer. We are confident that any such proposal will be thoroughly evaluated by the Planning Board and subjected to comprehensive public review and discussion.

To be clear, this Article would in no way limit or bind the Planning Board's decision-making authority with regard to affordable housing requirements it may establish. For example, the Planning Board could consider the kind of proposals suggested to us by Jerold Wolfe, the Chairman of the Town's Housing Authority. In his letter to us, Mr. Wolfe said that the Planning Board could require 'linkage' payments similar to those required by the City of Boston, and also stated that "[i]t is clear that the financial markets are going through some difficult times, lending has been curtailed, or commitments have been reduced by significant amounts. [Mr. Wolfe] would support the proposed amendment to enable CC&F to secure the financing they need to proceed with the first phase. However, [the Town] would need guarantees that phase two would require twelve percent affordable housing and five percent moderate as stated in the zoning. Anything less than this would be unacceptable." This statement reflects a worthwhile commitment to increasing the Town's affordable housing stock, while at the same time recognizing that the cessation of the project will not yield any increase in the Town's affordable housing units.

We think proposals such as the one proposed by the Board of Selectmen, as well as other alternatives and requirements, can be properly vetted by the Planning Board, and support this Article so that such discussions can be held.

ARTICLE 27

To see if the Town will vote to amend Section 9.6.9 [MUOD CONDITIONS] to insert a new Section 9.6.9.5 that reads as follows, or take any action in relation thereto:

- “9.6.9.5 Signs. Notwithstanding the requirements of Section 6.2 of this Bylaw, the Planning Board may through the Environmental Impact and Design Review process under Section 7.3 of this Bylaw approve the erection and maintenance of such signs that (a) are located within the boundaries of, or relate to, a project for which an MUOD Area Master Plan special permit has been issued under Section 9.6.4 of this Bylaw, and (b) comply with signage guidelines approved by the Planning Board in connection with the issuance of such Area Master Plan special permit and with the conditions of any

consolidated special permit issued as part of such Area Master Plan special permit pursuant to Sections 9.6.4 and 6.2.17 of this Bylaw. The provisions of Section 6.2 of this Bylaw shall apply to signs erected and maintained other than in accordance with an Area Master Plan special permit that establishes signage guidelines.”

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The proposed article would permit the Planning Board’s consideration and approval of on-site and off-site signs related to proposed developments within the Mixed Use Overlay District as part of the Environmental Impact Design Review for such developments.

ARTICLE 28

To see if the Town will vote to amend Section 8.6 [SENIOR RESIDENTIAL DEVELOPMENT] to insert a new Section 8.6.2.6 that reads as follows, or take any other action in relation thereto:

“8.6.3.6 The minimum lot area shall be five (5) acres.”

(Planning Board)

The Finance Commission, by a vote of 8 in favor and 6 opposed, recommends that the Town vote Indefinite Postponement.

As a general rule, Massachusetts law prohibits the restriction on selling or leasing housing to people based on age. There is an exception to this general anti-discrimination rule for housing developments that are restricted to people 55 years of age or older, provided that these developments comply with certain rules. From 1973 to 1987, so-called “retirement communities” were exempt from this restriction if they were located on a single parcel of at least 20 acres. The 20 acre rule was modified to 10 acres in 1987, five acres in 2001 and recently, the acreage requirement was eliminated as long as the operators of the developments register biennially with the Massachusetts Department of Housing and Community Development.

With this modification, the Planning Board was left to consider whether the Town would favor application for senior residential projects on land parcels that are less than five acres (provided they registered with the DOH). In a split decision, the Planning Board recommended that the Town consider adopting the same five acre limit that existed under prior state law, which would have the effect of prohibiting the consideration of senior residential programs on smaller lots. (At the time of this writing, we understand that the Planning Board intends to hold public hearings on this issue.)

In an eight-to-six vote, the Finance Commission voted to recommend indefinite postponement to the Town on this Article. The majority took note of two overarching principles supported by the FinCom: (i) belief that the Town desires to offer its senior citizens ample opportunities to remain

in Westwood at affordable prices throughout their lives if they so chose and (ii) confidence in our democratically elected Planning Board and their open processes. We believe that it is possible that a senior housing project of less than five acres can have great merit to the Town, and the majority has confidence that the Planning Board would not permit such a development if it is of inappropriate scope, design or location.

ARTICLE 29

To see if the Town will vote to amend Section 6.3 [ENCLOSURE, SCREENING AND BUFFERS] 1) to insert the words “Screening Standards” after the number “6.3.9” so that the section title reads as “Screening Standards Special Permit”; 2) to insert a new Section 6.3.10 that reads as follows, or take any other action in relation thereto:

“6.3.10 Perimeter Fence Special Permit. The Board of Appeals may grant a special permit to install a freestanding fence a maximum of eight (8) feet in height, or a fence attached to a wall with a combined height of a maximum of eight (8) feet in height, measured from the lowest point of grade adjacent to the fence or wall attached to the fence, on a lot line only upon its written determination that the adverse effects of the project will not outweigh its beneficial impacts on the Town or the neighborhood, in view of the particular characteristics of the site, and of the project in relation to the site. In addition to any specific factors that may be set forth in this Bylaw, the determination shall include consideration of each of the following:

- 6.3.10.1 degree to which existing landscaping, vegetation and other screening will be maintained;
- 6.3.10.2 proximity to abutting residences;
- 6.3.10.3 proximity to heavily traveled roadways; and
- 6.3.10.4 consistency with the interests of public safety, particularly sight distances for traffic visibility.”;

3) to amend Section 2 [DEFINITIONS] definition of “Structure” to delete the second sentence in its entirety and replace it as follows so that the definition of “Structure” reads as follows and redesignating others to maintain appropriate alphabetical order, or take any other action in relation thereto:

“Structure An assembly of materials forming a construction for occupancy or use including among others, buildings, stadiums, gospel and circus tents, reviewing stands, platforms, staging, observation towers, communication towers, flag poles, water tanks, trestles, piers, wharfs, open sheds, coal bins, shelters, fences and display signs, tanks in excess of 500 gallons used for the storage of any fluid other than water and swimming pools. A freestanding fence or wall six (6) feet or less in height, or a fence attached to a wall (other than a retaining wall as defined in the Massachusetts Building Code as amended from time to time) with a combined height of six (6) feet or less, measured from the lowest point of grade adjacent to the fence or wall attached to the fence, will not be considered a structure.”

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Under the current Zoning Bylaw, no boundary fence can exceed six (6) feet in height unless a variance is granted by the Zoning Board of Appeals. The proposed article would allow a boundary fence (or a fence in combination with a wall) up to eight (8) feet in height to be allowed by special permit. The definition of "structure" would also be amended to specify that where a fence is installed on top of a wall, the combined height of the wall and the fence together would be considered in determining compliance with the height requirement.

ARTICLE 30

To see if the Town will vote 1) to amend Section 2 [DEFINITIONS] by inserting the following definition and redesignating others to maintain appropriate alphabetical order or take any action in relation thereto:

"Commercial Vehicle Any motor vehicle bearing commercial plates, or on which is affixed any writing or logo to designate the business or professional affiliation of said vehicle, or any vehicle with ladders, tools, stock or supplies visibly stored on the exterior of the vehicle." ;

2) to amend Section 4.3.3.1 [ACCESSORY USES IN RESIDENTIAL DISTRICTS] to delete the word "passenger" and to delete the parentheses and insert the words "with a gross vehicle weight of less than 26,000 pounds" at the end of the sentence so that Section 4.3.3.1 reads as follows, or take any other action in relation thereto:

"4.3.3.1 Private garage for not more than three (3) motor vehicles including not more than one (1) commercial vehicle with a gross vehicle weight of less than 26,000 pounds.";

3) to amend Section 4.3.3.2 [ACCESSORY USES IN RESIDENTIAL DISTRICTS] to insert "Private garage or the parking or storage area for" in place of the words "The garaging or maintaining of", to delete the word "passenger", and to insert the words "with a gross vehicle weight of less than 26,000 pounds" after the word "vehicle" so that Section 4.3.3.2 reads as follows, or take any other action in relation thereto:

"4.3.3.2 Private garage and/or the parking or storage area of more than three (3) motor vehicles, or of more than one (1) commercial vehicle with a gross vehicle weight of less than 26,000 pounds, but only where in connection with a Principal Use on the same premises."

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Currently, the Zoning Bylaw allows for one commercial vehicle by right in residential districts, and permits more than one commercial vehicle by special permit in residential districts, with no size restrictions. In addition, any commercial vehicle in excess of 8,500 pounds and 20 feet in length that is parked overnight in a residential district must be screened so that it can not be seen at normal eye level from any abutting lot in a residential district. The proposed article would provide for a definition of "commercial vehicle", and would restrict the size of commercial vehicles allowed in residential districts (both as of right and by special permit) to a gross vehicle weight of 26,000 pounds or less. This would prohibit Class 7 and Class 8 vehicles with a gross vehicle weight of more than 26,000 pounds from being parked or stored in residential districts (i.e. tractor trailers 40 feet or more in length, moving trucks, dump trucks, concrete trucks) regardless of screening.

ARTICLE 31

To see if the Town will vote to amend Section 7.1.1 [EARTH MATERIAL MOVEMENT] so that it reads as follows, or take any other action in relation thereto:

“7.1.1 Special Permit Required. No soil, loam, sand, gravel, topsoil, borrow, rock, sod peat, humus, clay, stone or other earth material shall be exported, imported and/or regraded on any premises within the Town unless such export, import and/or regrading will constitute an exempt operation as hereinafter provided or is done pursuant to a special permit therefor granted by the Board of Appeals. The Planning Board shall be the Special Permit Granting Authority for the export, import and/or regrading of earth material on any parcel of land in connection with 1) the construction of streets and the installation of municipal services as shown on a subdivision plan; or 2) a plan submitted pursuant to Section 7.2, Major Business Development (MBD), Section 7.3, Environmental Impact and Design Review, Section 8.5, Major Residential Development (MRD), Section 8.6, Senior Residential Development (SRD) or Section 9.5, Planned Development Area Overlay District (PDAOD).”

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The proposed article would designate the Planning Board as the Special Permit Granting Authority for the Earth Material Movement special permit for commercial projects which also require special permits from the Planning Board for Section 7.2 Major Business Development, Section 7.3 Environmental Impact and Design Review, and Section 9.5 Planned Development Area Overlay District. This would allow required hearings to be held simultaneously, and would result in site development and site disturbance issues being dealt with by a single board.

ARTICLE 32

To see if the Town will vote to amend Section 4.5.8 [RECONSTRUCTION AFTER

CATASTROPHE OR VOLUNTARY DEMOLITION] so that it reads as follows, or take any other action in relation thereto:

“4.5.8 Single and Two-Family Reconstruction after Catastrophe or Voluntary Demolition. Any single and two-family nonconforming structure may be reconstructed after a catastrophe or after voluntary demolition in accordance with the following provisions:

4.5.8.1 Reconstruction of said premises shall commence within one (1) year after such catastrophe or demolition.

4.5.8.2 The building as reconstructed shall:

4.5.8.2.1 be located on the same footprint as the original structure, and shall only be as great in volume or area as the original nonconforming structure; or;

4.5.8.2.2 comply with all current setback, yard and building coverage requirements and shall have a maximum building height of twenty-five (25) feet regardless of whether the lot complies with current lot area and lot frontage requirements.

4.5.8.3 In the event that the proposed reconstruction does not meet the provisions of Sections 4.5.8.1 and 4.5.8.2, a special permit shall be required from the Board of Appeals for such demolition and reconstruction.”

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Currently, the Zoning Bylaw permits additions to non-conforming one and two family structures. However, in the case where an applicant chooses to demolish a non-conforming structure and reconstruct it to match exactly the existing structure with a new addition, a special permit is required from the Board of Appeals. The proposed amendment would allow for more flexibility in the voluntary demolition and reconstruction of non-conforming one and two family residential structures, where the stated conditions are met.

ARTICLE 33

To see if the Town will vote to amend Section 9.4.7.5 [WIRELESS COMMUNICATIONS OVERLAY DISTRICT] to insert the words “on a Major Wireless Communications facility” after the first recitation of the word “antennae”, and replace the word “antennae” where it appears in this section with the word “antennas”, so that Section 9.4.7.5 reads as follows, or take any action in relation thereto:

“9.4.7.5 All antennas on a Major wireless communications facility shall be single unit cross-polar antennas.”

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The proposed article would clarify that the Wireless Communications Overlay District requirement for cross-polar antennas refers only to those located on monopoles. Most antennas that are located on existing structures, by virtue of current technology, can not be cross-polar.

ARTICLE 34

To see if the Town will vote 1) to amend Section 4.3.3.7 [ACCESSORY USES IN RESIDENTIAL DISTRICTS] to insert the word “vehicle” after the word “passenger” so that it reads as follows, or take any other action in relation thereto:

“4.3.3.7 Parking or storage area, for use by the occupant of the dwelling, for the purpose of parking or storing in the rear of the yard and not substantially visible from the street one of the following: one (1) unoccupied recreational vehicle of less than thirty (30) feet length; one (1) inoperative passenger vehicle which has not been partially or wholly dismantled.”;

2) to amend Section 4.3.3.8 [ACCESSORY USES IN RESIDENTIAL DISTRICTS] to delete the words “one of the following:” so that it reads as follows, or take any other action in relation thereto:

“4.3.3.8 Parking or storage area, for use by the occupant of the dwelling, for the purpose of parking or storing in the rear of the yard and not substantially visible from the street one (1) unoccupied recreational vehicle of thirty (30) feet length or more.”;

3) to amend Section 4.4.3.3 [ACCESSORY APARTMENTS] to delete the word “habitable” in the first sentence so that it reads as follows, or take any other action in relation thereto:

“4.4.3.3 The accessory apartment shall contain not less than five hundred (500) square feet of floor area, and the floor area of the accessory apartment shall not exceed either thirty-three (33%) of the floor area of the combined dwelling or dwellings if the footprint of the principal dwelling is not changed or twenty-four percent (24%) in other cases. In no case shall the accessory apartment exceed nine hundred (900) square feet.”

4) To amend Section 2.60 [DEFINITION OF HEIGHT, BUILDING], Section 5.4.2 [HEIGHT DETERMINATION AND EXCEPTIONS] and Section 9.4 [WIRELESS COMMUNICATION OVERLAY DISTRICT] to replace the word “antennae” with the word “antennas”.

(Planning Board)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

The proposed article would clarify certain sections of the Zoning Bylaw, and correct minor errors in the drafting of those sections.

ARTICLE 35

To see if the Town will vote to amend Article 10 of the 1997 Special Town Meeting to authorize the Board of Selectmen, to raise and appropriate and/or borrow, and/or transfer from available funds for the purpose of preparing for the acquisition of real property authorizing the Board of Selectmen to enter into purchase and sales agreement for such acquisitions, place a deposit, conduct appraisals, and to enter into all agreements and to execute any documents necessary thereto, or to take any other action relative thereto as may be necessary on behalf of the Town or to take any other action in relation thereto.

(Board of Selectmen)

The Finance Commission, by a vote of 12 in favor, 1 abstention and 1 opposed, recommends that the Town so vote.

The land option account was established in 1997 at Special Town Meeting for the purpose of acquiring open space. The Board of Selectmen wishes to expand the use of this land option account to include real property as well as open space.

A forthcoming Town Facilities Report will identify many deficiencies in existing Town buildings and properties. Giving the Selectmen the ability to use this account for deposits, appraisals and options on parcels that may become available for use as Town property could greatly facilitate these acquisitions, as it has for open space secured in the past.

The final decision to acquire property will be made by Town Meeting. The expanded use of this land option account will not change that. We believe that by committing to use proceeds from Westwood Station building fees to supplement and replace funds expended from this account, the Selectmen are maintaining their commitment to open space in the Town of Westwood.

ARTICLE 36

To see if the Town will vote to accept Sections 3 to 7 inclusive of Chapter 44B of the General Laws, otherwise known as the Massachusetts Community Preservation Act, by approving a surcharge on real property for the purposes permitted by said Act, including the acquisition, creation and preservation of open space, the acquisition and preservation of historic resources, the acquisition, creation and preservation of land for recreational use, the acquisition, creation, preservation and support of community housing, and the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created as provided under such Act; that the amount of such surcharge on real property shall be 1.5% of the annual real estate tax levy against real property commencing in the fiscal year 2010; and that the Town

hereby accepts the following exemptions from such surcharge permitted under Section 3(e) of said Act: the first \$100,000 of taxable value of residential real estate be exempted; and property owned and occupied as a domicile by low-income residents and low to median income senior citizens be exempted.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town vote Indefinite Postponement.

The Community Preservation Act ("CPA") provides a state sponsored option for cities and towns to adopt it and get authorization to increase property taxes up to 3% annually, a surcharge. The Board of Selectman has requested authorization to charge up to 1 1/2 % in additional property taxes annually. The proceeds from the property tax increase would be allocated to preservation of open space, historical preservation and affordable housing with some availability of state funds

This is not the time to increase property taxes.

First, the Finance Commission notes that this request comes one year after the Town approved a \$2.8M operational override for the schools and at a time when the Town continues to work diligently to review and approve the Westwood Station project in order to increase the tax revenues to the Town and to realize long-term economic benefits.

The Finance Commission emphasizes the added tax burden the CPA would impose on Westwood residents. Even though the increase in taxes would provide an opportunity to obtain state matching funds, now is not the time. Proposing the CPA at a time when much work needs to be done to stabilize and increase the Town's finances is premature. The Finance Commission stresses that, financially, there is no option to fund the CPA within Proposition 2 1/2.

Finally, the Finance Commission has concerns with the structure of the Community Preservation Act itself. Adoption of the CPA requires the establishment of a new town governing body charged with administering the CPA, and we believe the Town currently has agencies with the necessary planning tools to address these goals without the creating another bureaucratic entity.

ARTICLE 37

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court, in compliance with Clause (1), Section 8 of Article LXXXIX of the amendments of the Constitution, for enactment of a special law substantially in the following form:

AN ACT EXEMPTING RICHARD CORCORAN AND KAZIMIERZ R. PIORKOWSKI, JR. FROM THE MAXIMUM AGE REQUIREMENT AS FIREFIGHTERS IN THE TOWN OF WESTWOOD.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding sections 58, 61A and 61B of Chapter 31 of the General Laws or any other general or special law to the contrary, Richard Corcoran of the Town of Mendon and Kazimierz R. Piorkowski, Jr. of the Town of Millis may have their names certified for original appointment to the position of firefighters in the Town of Westwood, notwithstanding having reached the age of 32 before taking any civil service examination in connection with such appointment. In all other respects, Richard Corcoran and Kazimierz Piorkowski, Jr. shall be eligible for appointment to the position of firefighter in the Town of Westwood only insofar as they qualify and are selected for employment under Chapter 31 of the General Laws, any regulations of the Civil Service Commission and any lawful hiring practices of the Town of Westwood.

SECTION 2. This act shall take effect upon its passage.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Approval of this article exempting two individuals from the maximum age requirement of 32 as firefighters in Westwood would allow the Town to appoint two extremely well qualified and experienced firefighters. Both are certified paramedics, hazmat trained, with special rescue training including trench and high angle rescue. One is a certified fire inspector. This would allow the Town of Westwood to consider hiring individuals who are already trained and experienced.

ARTICLE 38

To see if the Town will vote to amend the General Bylaws of the Town Article 11, Use of Ways, by adding a new section 9 that shall read as follows:

Section 9. Trenches: The Director of the Department of Public Works is hereby designated, pursuant to Massachusetts General Laws, Chapter 82A, Section 2, as the Officer to issue permits for the excavation of trenches on privately owned land and for the excavation of a public way of the Town of Westwood, subject to the requirements of said Chapter 82A and the Regulations promulgated thereunder, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends that the Town so vote.

Article 38 proposes to designate the Director of the Westwood Department of Public Works as the person responsible for issuing permits with respect to trench safety on private or town land under new Chapter 82A of the Massachusetts General Laws. Chapter 82A, also referred to as "Jackie's Law," was enacted by the Commonwealth following the death of 4-year-old Jaclyn

Moore, who died when a trench collapsed in a private backyard. The chief elements of the new state law are:

- A requirement that excavators obtain a permit prior to creating any "trench" (defined in the regulations as "an excavation which is narrow in relation to its length, made below the surface ground in excess of 3 feet below grade and the depth of which is, in general, greater than the width, but the width of the trench, as measured at the bottom, is no greater than 15 feet");*
- The establishment of standards for securing a trench when it is unattended; and*
- Providing the authority to state and town regulators to fine excavators for the failure to adhere to the state law and local permitting requirements.*

The state law requires towns to establish a permitting authority to act as the permit-granting body for the town where trenches are created on a public way, municipal property, or private property. The Mass. Department of Safety has delayed the enforcement of their regulations until January 1, 2009 to provide municipalities and excavators with the opportunity to become familiar with the regulations and take necessary steps to implement the required provisions.

The Finance Commission believes that Chapter 82A is, in effect, an unfunded mandate on the Town by the Commonwealth as it requires already over-worked Town officials to take on another potentially time-consuming duty without commensurate economic aid from the state. In addition, the FinCom is concerned that vagueness of the mandate could result in overly broad regulation, compliance with which could be expensive or time-consuming for residents in instances where there are no legitimate public safety concerns. Notwithstanding these concerns, the Finance Commission recognizes the requirement to appoint a Town official to oversee these new permitting requirements. We have seen ample evidence that our DPW director can manage these processes fairly and efficiently.

ARTICLE 39

An article to permit the sale of the Town owned parcel, currently being used as a parking lot on Washington Street, Assessors Map 23, Lot 163, and a certain tax title parcel, Assessors Map 23, Lot 156, for a sum to be determined by a request for proposal for development.

(Edward Richardson, 67 Webster Street)

The Finance Commission, by unanimous vote of those present, recommends that the Town vote Indefinite Postponement.

Articles 39 and 40

The Finance Commission voted Indefinite Postponement on these articles because the petitioner stated he is no longer interested in pursuing the issues.

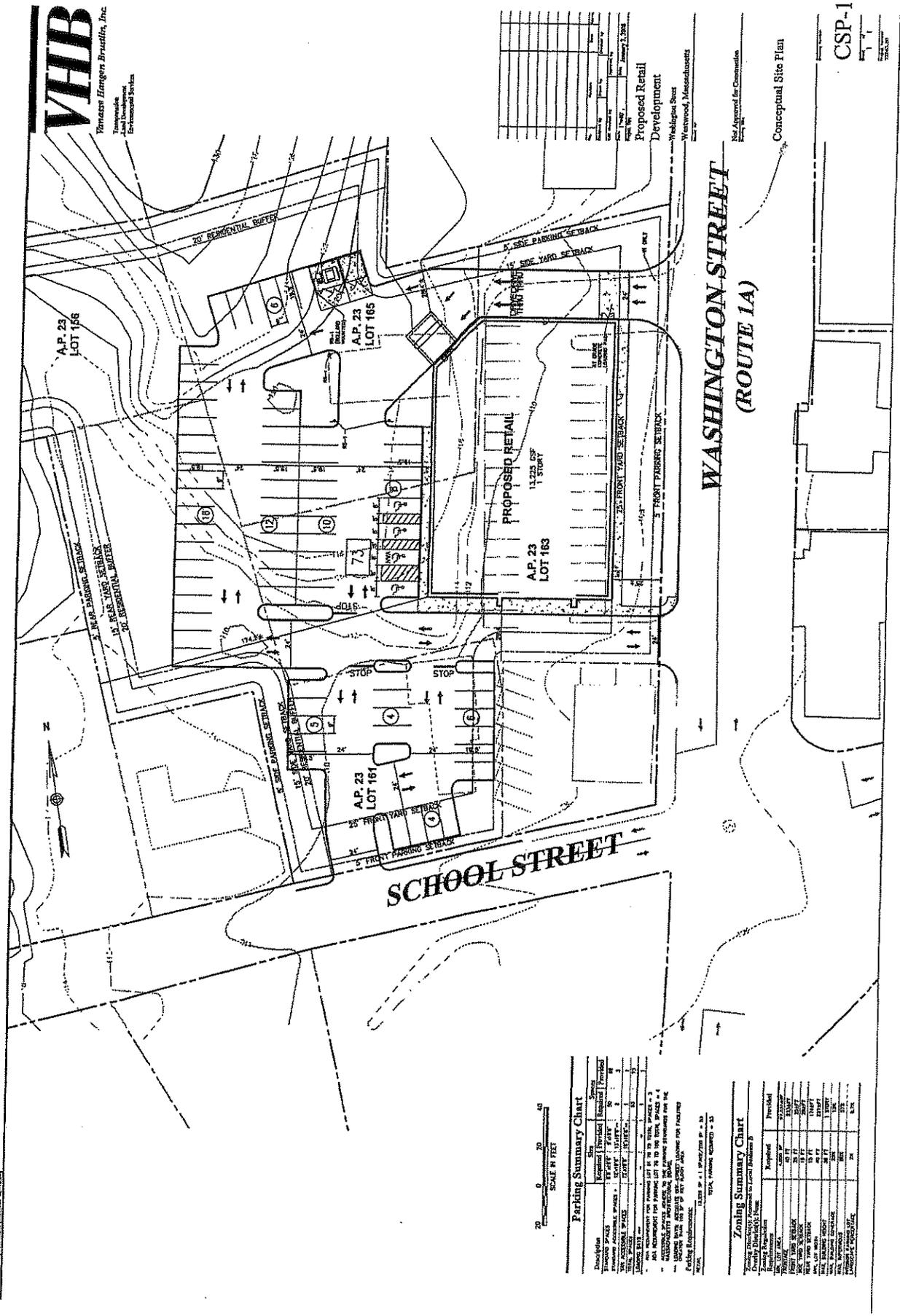
ARTICLE 40

To amend the official Zoning Map of the Town of Westwood by adding four parcels to the existing Local Business B district located on Washington Street. The parcels to be added are Assessors Map Lots 156, 161 and 165, currently zoned as Single Residence A, and Assessors Map 23, Lot 163. The general location of the change in the Zoning Map is shown on the attached sheet.

(Edward Richardson, 67 Webster Street)

The Finance Commission, by unanimous vote of those present, recommends that the Town vote Indefinite Postponement.

VHB
 Vanessa Hengen Brautlin, Inc.
 Temporary
 Land Development
 Site Preparation Services



SCALE IN FEET
 0 20 40

Parking Summary Chart

Description	Required	Provided	Excess/Deficit
Minimum Required	18	18	0
Actual Provided	18	18	0
Net Excess/Deficit	0	0	0

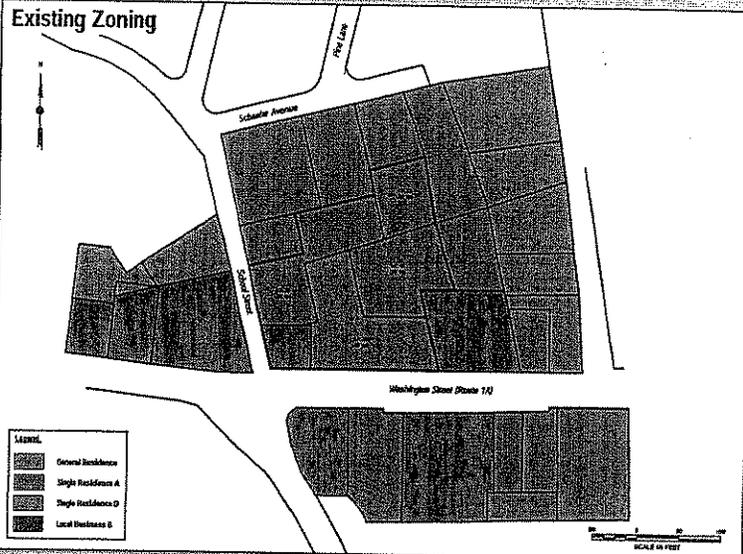
NOTES:
 1. Minimum required parking is based on 100 sq ft per vehicle.
 2. Actual provided parking is based on 100 sq ft per vehicle.
 3. Net excess/deficit is based on the difference between required and provided parking.
 4. Minimum required parking is based on 100 sq ft per vehicle.
 5. Actual provided parking is based on 100 sq ft per vehicle.
 6. Net excess/deficit is based on the difference between required and provided parking.

Zoning Summary Chart

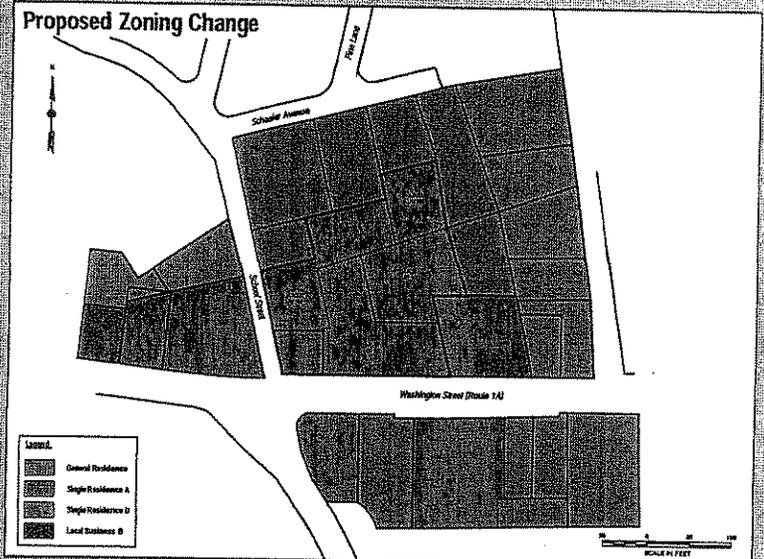
Property Address	Proposed Zoning	Permitted Zoning
11225 School Street	Commercial	Commercial
11226 School Street	Commercial	Commercial
11227 School Street	Commercial	Commercial
11228 School Street	Commercial	Commercial
11229 School Street	Commercial	Commercial
11230 School Street	Commercial	Commercial
11231 School Street	Commercial	Commercial
11232 School Street	Commercial	Commercial
11233 School Street	Commercial	Commercial
11234 School Street	Commercial	Commercial
11235 School Street	Commercial	Commercial
11236 School Street	Commercial	Commercial
11237 School Street	Commercial	Commercial
11238 School Street	Commercial	Commercial
11239 School Street	Commercial	Commercial
11240 School Street	Commercial	Commercial
11241 School Street	Commercial	Commercial
11242 School Street	Commercial	Commercial
11243 School Street	Commercial	Commercial
11244 School Street	Commercial	Commercial
11245 School Street	Commercial	Commercial
11246 School Street	Commercial	Commercial
11247 School Street	Commercial	Commercial
11248 School Street	Commercial	Commercial
11249 School Street	Commercial	Commercial
11250 School Street	Commercial	Commercial

Proposed Retail Washington Street Westwood, Massachusetts

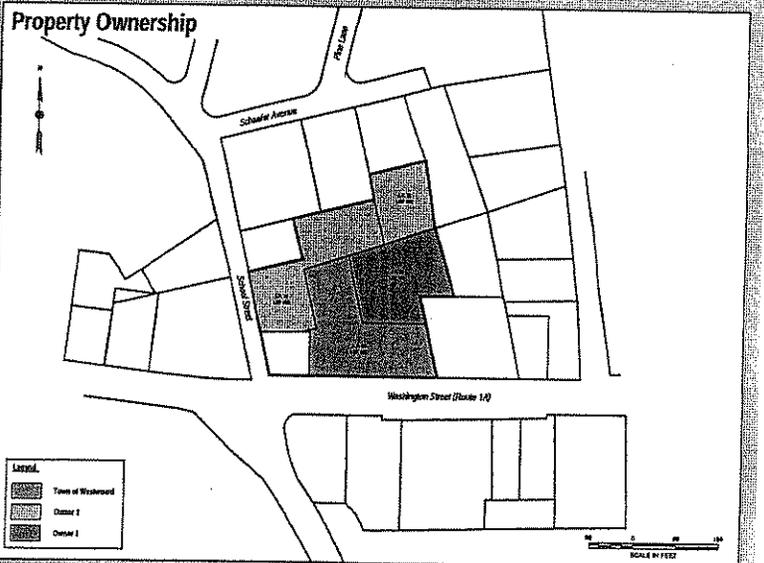
Existing Zoning



Proposed Zoning Change



Property Ownership



ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN							
Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 4+ to Maximum
4	COA Van Driver	7/1/07-6/30/08 Annual	\$ 27,187	\$ 28,274	\$ 29,405	\$ 30,581	\$ 36,491
		7/1/08-6/30/09 Annual	\$ 28,002	\$ 29,122	\$ 30,287	\$ 31,499	\$ 37,586
5	<i>no positions assigned</i>	7/1/07-6/30/08 Annual	\$ 29,633	\$ 30,819	\$ 32,051	\$ 33,334	\$ 39,775
		7/1/08-6/30/09 Annual	\$ 30,522	\$ 31,743	\$ 33,013	\$ 34,334	\$ 40,969
6	COA Outreach Worker Recreation Programmer Town Service Representative	7/1/07-6/30/08 Annual	\$ 32,300	\$ 33,592	\$ 34,936	\$ 36,334	\$ 43,355
		7/1/08-6/30/09 Annual	\$ 33,269	\$ 34,600	\$ 35,984	\$ 37,424	\$ 44,656
7	Civilian Communications Officer Custodial Supervisor/Animal Control Officer	7/1/07-6/30/08 Annual	\$ 35,207	\$ 36,616	\$ 38,080	\$ 39,604	\$ 47,257
		7/1/08-6/30/09 Annual	\$ 36,264	\$ 37,714	\$ 39,223	\$ 40,792	\$ 48,675
8	Finance Commission Administrator Solid Waste Coordinator/Facilities Mgr Supervisor of Fitness/Physical Programs	7/1/07-6/30/08 Annual	\$ 38,376	\$ 39,911	\$ 41,508	\$ 43,168	\$ 51,510
		7/1/08-6/30/09 Annual	\$ 39,527	\$ 41,108	\$ 42,753	\$ 44,463	\$ 53,056
9	COA Program Development Director Sanitarian/Food Inspector Youth Services Counselor	7/1/07-6/30/08 Annual	\$ 41,830	\$ 43,503	\$ 45,243	\$ 47,053	\$ 56,146
		7/1/08-6/30/09 Annual	\$ 43,085	\$ 44,808	\$ 46,601	\$ 48,465	\$ 57,831
10	Assistant Building Inspector Assistant Recreation Director Conservation Specialist Electrical Inspector Executive Assistant Gas/Plumbing Inspector Public Health Nurse	7/1/07-6/30/08 Annual	\$ 45,595	\$ 47,418	\$ 49,315	\$ 51,288	\$ 61,199
		7/1/08-6/30/09 Annual	\$ 46,962	\$ 48,841	\$ 50,795	\$ 52,826	\$ 63,035
11	Aquatics Manager Computer Systems Analyst Economic Development Officer Geographic Information Specialist	7/1/07-6/30/08 Annual	\$ 49,698	\$ 51,686	\$ 53,754	\$ 55,904	\$ 66,707
		7/1/08-6/30/09 Annual	\$ 51,189	\$ 53,237	\$ 55,366	\$ 57,581	\$ 68,709

NOTE: The annual salary levels above are based on full-time employment.

ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN continued

Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 4+ to Maximum
12	Assessor Assistant Town Engineer Assistant Town Treasurer Construction Inspector Council on Aging Director Director of Youth and Family Services Recreation Director Superintendent of Turf Management (vacant) Town Planner	7/1/07-6/30/08	\$ 54,171	\$ 56,338	\$ 58,591	\$ 60,935	\$ 72,711
		7/1/08-6/30/09	\$ 55,796	\$ 58,028	\$ 60,349	\$ 62,763	\$ 74,892
13	Building Commissioner Health Director Human Resources Director Sewer Superintendent Superintendent of Highways/Cemeteries/Trees Town Accountant	7/1/07-6/30/08	\$ 59,046	\$ 61,408	\$ 63,865	\$ 66,419	\$ 79,255
		7/1/08-6/30/09	\$ 60,818	\$ 63,250	\$ 65,780	\$ 68,412	\$ 81,633
14	Deputy Fire Chief Library Director Police Lieutenant Project Manager Town Engineer	7/1/07-6/30/08	\$ 64,361	\$ 66,935	\$ 69,612	\$ 72,397	\$ 86,388
		7/1/08-6/30/09	\$ 66,291	\$ 68,943	\$ 71,701	\$ 74,569	\$ 88,980
15	Director of Information Technology	7/1/07-6/30/08	\$ 70,153	\$ 72,959	\$ 75,877	\$ 78,913	\$ 94,163
		7/1/08-6/30/09	\$ 72,258	\$ 75,148	\$ 78,154	\$ 81,280	\$ 96,988
16	Director of Public Works Finance Director Fire Chief Police Chief	7/1/07-6/30/08	\$ 76,467	\$ 79,525	\$ 82,706	\$ 86,015	\$ 102,638
		7/1/08-6/30/09	\$ 78,761	\$ 81,911	\$ 85,188	\$ 88,595	\$ 105,717
17	Town Administrator	7/1/07-6/30/08	\$ 83,349	\$ 86,683	\$ 90,150	\$ 93,756	\$ 111,875
		7/1/08-6/30/09	\$ 85,849	\$ 89,283	\$ 92,855	\$ 96,569	\$ 115,231

NOTE: The annual salary levels above are based on full-time employment.

LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN

Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 4+ to Max.	
L-4	Library Custodian	7/1/07 - 6/30/08	Annual	\$27,186.05	\$28,205.53	\$29,263.23	\$30,360.61	\$36,496.47
		7/1/07 - 6/30/08	Hourly	\$14.94	\$15.50	\$16.08	\$16.68	\$20.05
		7/1/08 - 6/30/09	Annual	\$28,001.63	\$29,051.70	\$30,141.13	\$31,271.42	\$37,591.37
		7/1/08 - 6/30/09	Hourly	\$15.39	\$15.96	\$16.56	\$17.18	\$20.65
L-5	Library Assistant and Technical Services Assistant	7/1/07 - 6/30/08	Annual	\$29,360.93	\$30,461.97	\$31,604.29	\$32,789.45	\$39,416.19
		7/1/07 - 6/30/08	Hourly	\$16.13	\$16.74	\$17.36	\$18.02	\$21.66
		7/1/08 - 6/30/09	Annual	\$30,241.76	\$31,375.83	\$32,552.42	\$33,773.14	\$40,598.68
		7/1/08 - 6/30/09	Hourly	\$16.62	\$17.24	\$17.89	\$18.56	\$22.31
L-6	Library Bookkeeper	7/1/07 - 6/30/08	Annual	\$31,709.81	\$32,898.93	\$34,132.64	\$35,412.61	\$42,569.49
		7/1/07 - 6/30/08	Hourly	\$17.42	\$18.08	\$18.75	\$19.46	\$23.39
		7/1/08 - 6/30/09	Annual	\$32,661.10	\$33,885.90	\$35,156.62	\$36,474.99	\$43,846.58
		7/1/08 - 6/30/09	Hourly	\$17.95	\$18.62	\$19.32	\$20.04	\$24.09
L-7	Senior Library Custodian	7/1/07 - 6/30/08	Annual	\$34,246.59	\$35,530.84	\$36,863.25	\$38,245.62	\$45,975.05
		7/1/07 - 6/30/08	Hourly	\$18.82	\$19.52	\$20.25	\$21.01	\$25.26
		7/1/08 - 6/30/09	Annual	\$35,273.99	\$36,596.76	\$37,969.15	\$39,392.99	\$47,354.30
		7/1/08 - 6/30/09	Hourly	\$19.38	\$20.11	\$20.86	\$21.64	\$26.02
L-8	Branch Librarian, Children's Librarian, Circulation Supervisor and Reference Librarian	7/1/07 - 6/30/08	Annual	\$36,986.32	\$38,373.31	\$39,812.31	\$41,305.27	\$49,653.06
		7/1/07 - 6/30/08	Hourly	\$20.32	\$21.08	\$21.87	\$22.70	\$27.28
		7/1/08 - 6/30/09	Annual	\$38,095.91	\$39,524.51	\$41,006.68	\$42,544.43	\$51,142.65
		7/1/08 - 6/30/09	Hourly	\$20.93	\$21.72	\$22.53	\$23.38	\$28.10
L-9	<i>no positions assigned</i>	7/1/07 - 6/30/08	Annual	\$39,945.23	\$41,443.17	\$42,997.29	\$44,609.69	\$53,625.30
		7/1/07 - 6/30/08	Hourly	\$21.95	\$22.77	\$23.62	\$24.51	\$29.46
		7/1/08 - 6/30/09	Annual	\$41,143.58	\$42,686.47	\$44,287.21	\$45,947.98	\$55,234.06
		7/1/08 - 6/30/09	Hourly	\$22.61	\$23.45	\$24.33	\$25.25	\$30.35
L-10	Head of Adult Services, Head of Children's Services, and Head of Technical Services	7/1/07 - 6/30/08	Annual	\$43,140.85	\$44,758.63	\$46,437.08	\$48,178.47	\$57,915.32
		7/1/07 - 6/30/08	Hourly	\$23.70	\$24.59	\$25.51	\$26.47	\$31.82
		7/1/08 - 6/30/09	Annual	\$44,435.07	\$46,101.39	\$47,830.19	\$49,623.82	\$59,652.78
		7/1/08 - 6/30/09	Hourly	\$24.41	\$25.33	\$26.28	\$27.27	\$32.78

PART TIME SEASONAL POSITIONS	Date	Hourly range
Substitute Librarian	7/1/07 - 6/30/08	\$16.67 - \$18.91
	7/1/08 - 6/30/09	\$17.17 - \$19.48
Substitute Librarian Assistant	7/1/07 - 6/30/08	\$12.16 - \$14.21
	7/1/08 - 6/30/09	\$12.16 - \$14.64
Temporary Support Staff	7/1/07 - 6/30/08	\$9.00 - \$14.07
	7/1/08 - 6/30/09	\$9.00 - \$14.50

SEIU CLERICAL EMPLOYEES

Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8*
	<i>no positions assigned</i>									<i>10+ yrs. Service</i>
2		7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$14.77 \$15.21	\$15.36 \$15.82	\$15.66 \$16.13	\$15.98 \$16.46	\$16.30 \$16.79	\$16.62 \$17.12	\$16.95 \$17.46	\$17.29 \$17.81
3	Department Clerk	7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$15.94 \$16.42	\$16.58 \$17.08	\$16.91 \$17.42	\$17.25 \$17.77	\$17.60 \$18.13	\$17.95 \$18.49	\$18.31 \$18.86	\$18.67 \$19.23
4	Principal Clerk	7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$17.22 \$17.74	\$17.91 \$18.45	\$18.27 \$18.82	\$18.63 \$19.19	\$19.01 \$19.58	\$19.39 \$19.97	\$19.77 \$20.37	\$20.17 \$20.78
5	Accounting Specialist Office Assistant Staff Accountant	7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$18.78 \$19.34	\$19.53 \$20.11	\$19.92 \$20.52	\$20.32 \$20.93	\$20.72 \$21.34	\$21.14 \$21.77	\$21.56 \$22.21	\$21.99 \$22.65
6	Administrative Assistant Benefits Coordinator Conservation Coordinator Payroll Coordinator	7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$20.47 \$21.08	\$21.28 \$21.92	\$21.71 \$22.36	\$22.14 \$22.81	\$22.59 \$23.27	\$23.04 \$23.73	\$23.50 \$24.21	\$23.97 \$24.69
7	<i>no positions assigned</i>									
		7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$22.30 \$22.97	\$23.19 \$23.89	\$23.66 \$24.36	\$24.13 \$24.85	\$24.61 \$25.35	\$25.10 \$25.86	\$25.61 \$26.37	\$26.12 \$26.90
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Purchasing Administrator/ Facilities Site Manager	7/1/07 - 6/30/08 7/1/08 - 6/30/09	\$24.31 \$25.04	\$25.28 \$26.04	\$25.79 \$26.56	\$26.30 \$27.09	\$26.83 \$27.63	\$27.36 \$28.19	\$27.91 \$28.75	\$28.47 \$29.32

*SEIU Clerical Union Employees who have completed Step 7 and have 10+ years of service shall qualify for Step 8

POLICE DEPARTMENT										
Grade	Title	Fiscal Year	Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Service Step	
P-3	SERGEANT	7/1/07 - 6/30/08		\$58,235.24	\$59,399.94	\$60,587.94			30 yrs+	\$61,799.70
		7/1/08 - 6/29/09		\$59,982.29	\$61,181.94	\$62,405.58			30 yrs+	\$63,653.69
		6/30/2009*							10yrs+	\$63,653.69
P-4	OFFICER	7/1/07 - 6/30/08		\$43,489.80	\$45,813.02	\$48,937.17	\$49,915.90	\$50,914.22	30 yrs+	\$51,932.50
		7/1/08 - 6/29/09		\$44,794.50	\$47,187.41	\$50,405.28	\$51,413.38	\$52,441.64	30 yrs+	\$53,490.48
		6/30/2009**							10 yrs+	\$53,490.48
P-5	STUDENT OFFICER***	7/1/07 - 6/30/08	\$41,163.23							
		7/1/08 - 6/30/09	\$42,398.13							

*Effective 6/30/09 Step 3 Sergeants with 10+ years of service (5 years in the rank of Sergeant) shall qualify for 10 year Service Step

**Effective 6/30/09 Step 5 Police Officers with 10+ years of service shall qualify for 10 year Service Step

*** Student Officer moves to P-4, Step 1 salary rate, upon successful completion of graduation from police academy in accordance with CH 41, Sec 96B

FIRE DEPARTMENT

Grade	Title	Fiscal Year	Step 1	Step 2	Step 3	Step 4	Step 5	Service Step		
F-2	CAPTAIN NON-EMT	7/1/07 - 6/30/08	\$62,035.15					30+ year	\$63,275.84	
		7/1/08 - 6/29/09	\$63,896.20					30+ year	\$65,174.12	
		6/30/2009*	\$63,896.20					10+ year	\$65,174.12	
	CAPTAIN EMT - B	7/1/07 - 6/30/08	\$66,067.43						30+ year	\$67,388.78
		7/1/08 - 6/29/09	\$68,049.46						30+ year	\$69,410.45
		6/30/2009*	\$68,049.46					10+ year	\$69,410.45	
	CAPTAIN EMT - P	7/1/07 - 6/30/08	\$70,099.72						30+ year	\$71,501.71
		7/1/08 - 6/29/09	\$72,202.71						30+ year	\$73,646.76
		6/30/2009*	\$72,202.71					10+ year	\$73,646.76	
F-3	LIEUTENANT NON-EMT	7/1/07 - 6/30/08	\$55,250.05					30+ year	\$56,355.06	
		7/1/08 - 6/29/09	\$56,907.56					30+ year	\$58,045.71	
		6/30/2009**	\$56,907.56					10+ year	\$58,045.71	
	LIEUTENANT EMT - B	7/1/07 - 6/30/08	\$58,841.31						30+ year	\$60,018.13
		7/1/08 - 6/29/09	\$60,606.55						30+ year	\$61,818.68
		6/30/2009**	\$60,606.55					10+ year	\$61,818.68	
	LIEUTENANT EMT - P	7/1/07 - 6/30/08	\$62,432.56						30+ year	\$63,681.21
		7/1/08 - 6/29/09	\$64,305.54						30+ year	\$65,591.65
		6/30/2009**	\$64,305.54					10+ year	\$65,591.65	
	F-4	FIREFIGHTER NON-EMT	7/1/07 - 6/30/08	\$39,966.72	\$42,225.68	\$44,481.31	\$47,514.68	\$48,464.96	30+ year	\$49,434.26
			7/1/08 - 6/29/09	\$41,165.72	\$43,492.45	\$45,815.75	\$48,940.12	\$49,918.91	30+ year	\$50,917.29
			6/30/2009***	\$41,165.72	\$43,492.45	\$45,815.75	\$48,940.12	\$49,918.90	10+ year	\$50,917.28
FIREFIGHTER EMT - B		7/1/07 - 6/30/08	\$42,564.56	\$44,970.35	\$47,372.60	\$50,603.13	\$51,615.18	30+ year	\$52,647.49	
		7/1/08 - 6/29/09	\$43,841.49	\$46,319.46	\$48,793.77	\$52,121.22	\$53,163.63	30+ year	\$54,226.91	
		6/30/2009***	\$43,841.49	\$46,319.46	\$48,793.77	\$52,121.22	\$53,163.63	10+ year	\$54,226.91	
FIREFIGHTER EMT - P		7/1/07 - 6/30/08	\$45,162.39	\$47,715.02	\$50,263.88	\$53,691.59	\$54,765.40	30+ year	\$55,860.71	
		7/1/08 - 6/29/09	\$46,517.27	\$49,146.47	\$51,771.80	\$55,302.34	\$56,408.37	30+ year	\$57,536.53	
		6/30/2009***	\$46,517.26	\$49,146.47	\$51,771.80	\$55,302.33	\$56,408.36	10+ year	\$57,536.53	
*Effective 6/30/09 Step 1 Captains with 10+ years of service (5 years in the rank of Captain) shall qualify for 10 year Service Step										
**Effective 6/30/09 Step 1 Lieutenants with 10+ years of service(5 years in the rank of Lieutenant) shall qualify for 10 year Service Step										
***Effective 6/30/09 Step 5 Firefighters with 10+ years of service shall qualify for 10 year Service Step										

DEPARTMENT OF PUBLIC WORKS											
Grade	Title	Fiscal Year	Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step	
D-6	Senior Working Foreman Grounds Fields Foreman	7/1/07-6/30/08	Weekly	\$916.05	\$934.72	\$953.81	\$973.27	\$992.74	\$1,012.59	\$1,032.85	30 yrs + \$1,053.50
		7/1/08-6/29/09	Weekly	\$943.53	\$962.76	\$982.43	\$1,002.47	\$1,022.52	\$1,042.97	\$1,063.83	30 yrs + \$1,085.11
		6/30/2009*									10 yrs+ \$1,085.11
D-5	Cemetery Foreman Head Mechanic	7/1/07-6/30/08	Weekly	\$890.50	\$906.37	\$923.88	\$944.97	\$963.87	\$983.15	\$1,002.81	30 yrs + \$1,022.87
		7/1/08-6/29/09	Weekly	\$917.21	\$933.56	\$951.60	\$973.32	\$992.79	\$1,012.65	\$1,032.90	30 yrs + \$1,053.56
		6/30/2009*									10 yrs + \$1,053.56
D-4	Head Pump Station Oper	7/1/07-6/30/08	Weekly	\$832.63	\$849.63	\$865.18	\$889.36	\$907.15	\$925.29	\$943.79	30 yrs + \$962.67
		7/1/08-6/29/09	Weekly	\$857.61	\$875.12	\$891.14	\$916.04	\$934.36	\$953.05	\$972.11	30 yrs + \$991.55
		6/30/2009*									10 yrs+ \$991.55
D-3	Heavy Equip Op/Mechanic Heavy Equipment Oper Pumping Station Oper	7/1/07-6/30/08	Weekly	\$774.76	\$792.86	\$806.47	\$833.73	\$850.41	\$867.41	\$884.76	30 yrs + \$902.46
		7/1/08-6/29/09	Weekly	\$798.00	\$816.65	\$830.67	\$858.75	\$875.92	\$893.44	\$911.31	30 yrs + \$929.53
		6/30/2009*									10 yrs + \$929.53
D-2	Operator-Laborer	7/1/07-6/30/08	Weekly	\$735.48	\$747.77	\$768.55	\$786.40	\$802.12	\$818.16	\$834.53	30 yrs + \$851.22
		7/1/08-6/29/09	Weekly	\$757.55	\$770.20	\$791.61	\$810.00	\$826.19	\$842.71	\$859.56	30 yrs + \$876.75
		6/30/2009*									10 yrs + \$876.75
D-1	Building Custodian	7/1/07-6/30/08	Weekly	\$639.05	\$661.09	\$685.08	\$716.52	\$730.84	\$745.46	\$760.37	30 yrs + \$775.58
		7/1/08-6/29/09	Weekly	\$658.22	\$680.93	\$705.63	\$738.01	\$752.77	\$767.82	\$783.18	30 yrs + \$798.84
		6/30/2009*									10 yrs+ \$798.84

*Effective 6/30/09 DPW Union Employees with 10+ years of service who have completed Step 6 shall qualify for 10 year Service Step

PART-TIME, SEASONAL AND OTHER POSITIONS		
July 1, 2008 - June 30, 2009		
DEPARTMENT / POSITION:	FY2008 SALARY 7/1/07 - 6/30/08	FY2009 SALARY 7/1/08 - 6/30/09
OFFICE OF THE TOWN CLERK		
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$200 per day	\$200 per day
Election Clerk	\$180 per day	\$180 per day
Deputy Warden	\$150 per day	\$150 per day
Deputy Election Clerk	\$150 per day	\$150 per day
Deputy Election Inspector	\$150 per day	\$150 per day
INSPECTORS		
Inspector of Animals	\$500 per year	\$500 per year
Sealer of Weights and Measures	<i>vacant</i>	<i>vacant</i>
Assistant Plumbing, Wiring, Gas Inspectors	\$22.66 - \$28.84 per hour	\$23.34 - \$29.71 per hour
PUBLIC SAFETY		
Assistant Animal Control Officer	\$13.07 - \$17.54 per hour	\$13.46 - \$18.07
Fire Alarm Maintenance Specialist	\$27.11 per hour	\$27.92 per hour
Fire Apparatus Maintenance Specialist	\$27.11 per hour	\$27.92 per hour
Fire EMS Coordinator	\$1500 per year	\$1550 per year
Fire Training Officer	\$1500 per year	\$1550 per year
Police Matron	\$21.00 per hour	\$21.42 per hour
Traffic Supervisors:		
Level 1	\$14.94 per hour	\$15.39 per hour
Level 2	\$16.11 per hour	\$16.59 per hour
Level 3	\$17.27 per hour	\$17.79 per hour
RECREATION		
Coach / Specialized Instructor	\$9.29 - \$29.82 per hour	\$9.57 - \$30.72 per hour
Lifeguard	\$7.50 - \$17.90 per hour	\$8.25 - \$18.44 per hour
Recreation Assistant	\$7.50 - \$17.90 per hour	\$8.25 - \$18.44 per hour
Recreation Attendant	\$7.50 - \$14.78 per hour	\$8.25 - \$15.22 per hour
Recreation Instructor	\$7.50 - \$21.50 per hour	\$8.25 - \$22.15 per hour
Recreation Supervisor	\$9.02 - \$29.82 per hour	\$9.30 - \$30.72 per hour
MISCELLANEOUS POSITIONS		
Board / Commission Secretary	\$10.82 - \$21.38 per hour	\$11.15 - \$22.00 per hour
Engineering Intern	\$12.57 - \$15.43 per hour	\$12.95 - \$16.00 per hour
Seasonal Laborer - Highway	\$10.60 - \$12.77 per hour	\$11.15 - \$12.77 per hour
Temporary Support Staff	\$10.30 - \$19.72 per hour	\$11.15 - \$22.00 per hour
Town Counsel	\$80.58 per hour	\$83.00 per hour
Veterans Agent	\$1200 per year	\$1200 per year
Veterans Service Director	\$1800 per year	\$1800 per year

Appendix B
Salary Schedule for School Employees

ADMINISTRATION

Superintendent	FY '08	\$ 154,371
	FY '09	\$ 162,089
Assistant Superintendent	FY '08	\$ 130,724
	FY '09	TBD

PRINCIPALS

Senior High School	FY '09	NA
	FY '08	\$127,366
Middle School	FY '09	NA
	FY '08	\$ 113,641
Elementary	FY '09	NA
	FY '08	\$ 96,853 - 108,474

NURSES

Step		RN w/ Bachelors	RN w/Masters
A	FY '09	\$ 40,849	\$ 42,210
A	FY '08	\$ 39,701	\$ 41,024
B	FY '09	\$ 41,401	\$ 43,382
B	FY '08	\$ 40,237	\$ 42,163
4	FY '09	\$ 43,415	\$ 45,913
4	FY '08	\$ 42,195	\$ 44,622
5	FY '09	\$ 46,057	\$ 48,558
5	FY '08	\$ 44,762	\$ 47,193
6	FY '09	\$ 48,141	\$ 50,636
6	FY '08	\$ 46,788	\$ 49,213
7	FY '09	\$ 50,224	\$ 52,726
7	FY '08	\$ 48,812	\$ 51,244
8	FY '09	\$ 51,890	\$ 54,392
8	FY '08	\$ 50,431	\$ 52,863
9	FY '09	\$ 54,593	\$ 57,098
9	FY '08	\$ 53,059	\$ 55,493
10	FY '09	\$ 56,476	\$ 58,978
10	FY '08	\$ 54,888	\$ 57,320
11	FY '09	\$ 58,558	\$ 61,265
11	FY '08	\$ 56,912	\$ 59,542
12	FY '09	\$ 60,642	\$ 63,565
12	FY '08	\$ 58,937	\$ 61,779
13	FY '09	\$ 61,897	\$ 66,785
13	FY '08	\$ 60,157	\$ 64,907
14	FY '09	\$ 63,146	\$ 70,018
14	FY '08	\$ 61,371	\$ 68,050
15	FY '09	\$ 68,822	\$ 76,273
15	FY '08	\$ 66,888	\$ 74,129

Appendix B
Salary Schedules for School Employees
(Continued)

Teachers

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '09	A	40849	41643	42210	43623	45902	47986	50065	56860
FY '08	A	39701	40472	41024	42397	44612	46637	48658	55262
FY '09	B	41401	42592	43382	44614	47117	49196	51282	58074
FY '08	B	40237	41394	42163	43359	45792	47813	49840	56442
FY '09	4	43415	44661	45913	47370	49869	51959	54039	60834
FY '08	4	42195	43406	44622	46039	48467	50498	52520	59124
FY '09	5	46057	47511	48558	50011	52519	54593	56267	63061
FY '08	5	44762	46175	47193	48605	51043	53059	54685	61288
FY '09	6	48141	49598	50636	52100	54593	56683	58767	65560
FY '08	6	46788	48203	49213	50635	53059	55090	57115	63717
FY '09	7	50224	51684	52726	54181	56683	58348	60849	67640
FY '08	7	48812	50231	51244	52658	55090	56708	59139	65738
FY '09	8	51890	53344	54392	55848	58348	60432	62515	69308
FY '08	8	50431	51844	52863	54278	56708	58733	60758	67360
FY '09	9	54593	56057	57098	58767	61061	63352	65228	72021
FY '08	9	53059	54481	55493	57115	59345	61571	63395	69996
FY '09	10	56476	57513	58978	60431	62937	65018	67097	73891
FY '08	10	54888	55896	57320	58732	61168	63191	65210	71814
FY '09	11	58558	59547	61265	62515	65433	67097	69189	75981
FY '08	11	56912	57873	59542	60758	63593	65210	67244	73845
FY '09	12	60642	62515	63565	65018	67934	69567	71689	78482
FY '08	12	58937	60758	61779	63191	66024	67611	69673	76276
FY '09	13	61897	63863	66785	68461	70746	72708	74818	81613
FY '08	13	60157	62067	64907	66537	68757	70664	72715	79319
FY '09	14	63146	65211	70018	71899	73564	75856	77935	84731
FY '08	14	61371	63378	68050	69877	71496	73723	75744	82349
FY '09	15	68822	70737	76273	78399	80106	82457	84586	91534
FY '08	15	66888	68748	74129	76195	77854	80139	82209	88960

Appendix B
Salary Schedule for School Employees
(Continued)

SCHOOL SECRETARIES

	Step	1	2	3	4	5
Classification 1	FY '08	\$ 760.00	\$ 840.00	\$ 891.60	\$ 925.20	
	FY '09	\$ 779.20	\$ 861.20	\$ 914.00	\$ 948.40	\$ 983.20
	FY '10	\$ 802.40	\$ 886.80	\$ 941.20	\$ 976.80	\$1,012.80
Classification 2	FY '08	\$ 717.60	\$ 791.60	\$ 838.00	\$ 872.40	
	FY '09	\$ 735.60	\$ 811.20	\$ 858.80	\$ 894.00	\$ 928.80
	FY '10	\$ 757.60	\$ 835.60	\$ 884.80	\$ 920.80	\$ 956.80
Classification 3	FY '08	\$ 697.60	\$ 760.00	\$ 804.80	\$ 838.40	
	FY '09	\$ 714.80	\$ 779.20	\$ 824.80	\$ 859.20	\$ 894.40
	FY '10	\$ 736.40	\$ 802.40	\$ 849.60	\$ 885.20	\$ 921.20
Classification 4	FY '08	\$ 660.00	\$ 720.00	\$ 762.80	\$ 796.40	
	FY '09	\$ 676.40	\$ 738.00	\$ 781.60	\$ 816.40	\$ 851.20
	FY '10	\$ 696.80	\$ 760.40	\$ 805.20	\$ 840.80	\$ 876.40
Longevity	FY '08 '09 '10	Five Years		\$12.00/wk		
		Ten Years		\$18.00/wk		
		Fifteen Years		\$20.00/wk		
		Twenty Years		\$22.00/wk		
		Twenty five Years		\$24.00/wk		
		Thirty Years		\$26.00/wk		

SCHOOL CUSTODIANS

	Step	1	2	3	4	5	6
Jr. Building Custodian	FY '09	623.60	657.20	680.80	716.80	750.80	796.40
	FY '08	606.80	639.60	662.40	697.60	730.40	774.80
Head Grounds	FY '09	654.80	692.00	715.20	751.60	786.40	833.20
	FY '08	637.20	673.60	696.00	731.60	765.20	810.80
Sr. Building Custodian or Maintenance	FY '09	681.20	721.20	744.40	780.00	816.80	864.00
	FY '08	663.20	702.00	724.80	759.20	794.80	840.80

Night differential of \$0.55 / hour where applicable

Director of Operations

FY '08	\$ 81,495
FY '09	NA *

* also, in Food Services

Appendix B
Salary Schedule for School Employees
(Continued)

CAFETERIA EMPLOYEES

		Step 1	Step 2	Step 3	Step 4	Step 5
Managers	FY '08	\$ 13.01	\$ 13.64	\$ 14.38	\$ 15.39	\$ 16.24
	FY '09	NA	NA	NA	NA	NA
Cooks	FY '08	\$ 10.89	\$ 11.79	\$ 12.49	\$ 13.47	\$ 14.34
	FY '09	NA	NA	NA	NA	NA
General Kitchen	FY '08	\$ 10.03	\$ 11.13	\$ 11.79	\$ 12.75	\$ 13.62
	FY '09	NA	NA	NA	NA	NA

Seniority

FY '08	FY '09	Ten Years	\$ 1.50 per hour
		Fifteen Years	\$ 1.70 per hour
		Twenty Years	\$ 1.80 per hour

INSTRUCTIONAL ASSISTANT'S

	Step 1	Step 2	Step 3	Step 4	Step 5
FY'09	NA	NA	NA	NA	NA
FY'08	12.95	13.64	14.33	15.12	15.69

Seniority

FY '08	FY '09	Five years	\$1.00 per hour
		Ten years	\$2.00 per hour
		Fifteen years	\$3.00 per hour

Appendix C

Salary Schedule for Elected Town Officers Fiscal Year July 1, 2008 – June 30, 2009

<i>Position</i>	<i>Fiscal Year 2008 Salary</i>	<i>Fiscal Year 2009 Salary</i>
<i>Town Clerk (Full Time)</i>	\$57,680	\$61,000
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Selectman</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Selectmen						
1. Salaries	348,622	376,906	392,955	16,049	4.3%	Taxation
2. Expenses	53,635	51,700	52,500	800	1.5%	Taxation
	<u>402,257</u>	<u>428,606</u>	<u>445,455</u>	<u>16,849</u>	<u>3.9%</u>	
Finance Commission						
3. Salary	31,768	32,379	33,363	984	3.0%	Taxation
4. Expenses	27,200	22,064	22,064	0	0.0%	Taxation
	<u>58,968</u>	<u>54,443</u>	<u>55,427</u>	<u>984</u>	<u>1.8%</u>	
Accounting						
5. Salaries	143,687	153,634	165,806	12,172	7.9%	Taxation
6. Expenses	3,272	5,700	5,700	0	0.0%	Taxation
	<u>146,959</u>	<u>159,334</u>	<u>171,506</u>	<u>12,172</u>	<u>7.6%</u>	
Audit - School & Municipal Financials						
7. Expenses	45,990	50,000	50,000	0	0.0%	Taxation
Assessors						
8. Salaries	150,863	157,530	164,507	6,977	4.4%	Taxation
9. Expenses	23,319	25,390	44,950	19,560	77.0%	Taxation
	<u>174,182</u>	<u>182,920</u>	<u>209,457</u>	<u>26,537</u>	<u>14.5%</u>	
Treasurer						
10. Salary	68,731	72,111	79,078	6,967	9.7%	Taxation
11. Expenses	5,579	15,130	15,130	0	0.0%	Taxation
	<u>74,310</u>	<u>87,241</u>	<u>94,208</u>	<u>6,967</u>	<u>8.0%</u>	
Collector						
12. Salaries	90,145	90,063	99,436	9,373	10.4%	Taxation
13. Expenses	61,985	62,150	66,900	4,750	7.6%	\$26,000 Amb.Receipts/ Taxation
	<u>152,130</u>	<u>152,213</u>	<u>166,336</u>	<u>14,123</u>	<u>9.3%</u>	
Legal						
14. Salary	81,528	84,073	86,617	2,544	3.0%	Taxation
15. Expenses	56,483	56,500	123,500	67,000	118.6%	Taxation
	<u>138,011</u>	<u>140,573</u>	<u>210,117</u>	<u>69,544</u>	<u>49.5%</u>	
Personnel Board						
16. Salary	82,633	88,105	117,733	29,628	33.6%	Taxation
17. Expenses	3,398	9,300	23,850	14,550	156.5%	Taxation
	<u>86,031</u>	<u>97,405</u>	<u>141,583</u>	<u>44,178</u>	<u>45.4%</u>	
Information Systems						
18. Salaries	190,033	196,692	205,409	8,717	4.4%	Taxation
19. Expenses	194,935	210,000	210,000	0	0.0%	Taxation
	<u>384,968</u>	<u>406,692</u>	<u>415,409</u>	<u>8,717</u>	<u>2.1%</u>	

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Town Clerk						
20. Salaries	138,103	128,551	132,905	4,354	3.4%	Taxation
21. Expenses	51,908	43,750	50,050	6,300	14.4%	Taxation
	190,011	172,301	182,955	10,654	6.2%	
Conservation Commission						
22. Salary	35,546	36,985	38,857	1,872	5.1%	\$17,000 Consv.receipts/
23. Expenses	2,445	5,300	5,550	250	4.7%	Taxation
	37,991	42,285	44,407	2,122	5.0%	
Planning Board						
24. Salaries	72,698	76,335	90,870	14,535	19.0%	Taxation
25. Expenses	2,582	3,230	3,715	485	15.0%	Taxation
	75,280	79,565	94,585	15,020	18.9%	
Zoning Board of Appeals						
26. Salaries	20,784	21,074	23,153	2,079	9.9%	Taxation
27. Expenses	1,240	3,350	3,350	0	0.0%	Taxation
	22,024	24,424	26,503	2,079	8.5%	
Economic Development Task Force						
28. Salaries	51,662	54,114	69,093	14,979	27.7%	Taxation
29. Expenses	4,644	5,300	5,300	0	0.0%	Taxation
	56,306	59,414	74,393	14,979	25.2%	
Outside Professional Services						
30. Expenses	33,947	35,000	38,000	3,000	8.6%	Taxation
Mass Housing Partnership						
31. Expenses	1,800	2,000	15,000	13,000	650.0%	Taxation
Housing Authority						
32. Expenses	1,000	1,000	10,000	9,000	900.0%	Taxation
Communications Systems						
33. Expenses	112,780	121,000	121,000	0	0.0%	Taxation
Training/Professional Development						
34. Expenses	2,931	4,000	10,000	6,000	150.0%	Taxation
Total General Government	2,197,876	2,300,416	2,576,341	275,925	12.0%	

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Police Department						
35. Salaries	2,347,086	2,425,155	2,498,945	73,790	3.0%	\$150,000 Westwood Station Guaranteed Payment/Taxation
36. Expenses	184,328	190,900	217,150	26,250	13.8%	Taxation
	<u>2,531,414</u>	<u>2,616,055</u>	<u>2,716,095</u>	<u>100,040</u>	<u>3.8%</u>	
37. State Funded Education Incentive	139,759	142,966	156,717	13,751	9.6%	State aid
Auxiliary Police/Civil Defense						
38. Expenses	404	2,000	2,000	0	0.0%	Taxation
	<u>404</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
39. Salary	30,430	31,961	41,814	9,853	30.8%	Taxation
40. Expenses	6,611	7,000	7,500	500	7.1%	Taxation
	<u>37,041</u>	<u>38,961</u>	<u>49,314</u>	<u>10,353</u>	<u>26.6%</u>	
Fire Department						
41. Salaries	2,181,425	2,259,931	2,391,239	131,308	5.8%	\$132,500 Westwood Station Guaranteed Payment/ \$304,000 Amb. Receipts/Taxation
42. Expenses	168,622	170,450	174,950	4,500	2.6%	\$40,000 Amb. Receipts/Taxation
	<u>2,350,047</u>	<u>2,430,381</u>	<u>2,566,189</u>	<u>135,808</u>	<u>5.6%</u>	
Building Inspection						
43. Salaries	220,996	228,843	238,923	10,080	4.4%	Taxation
44. Expenses	23,962	31,350	34,950	3,600	11.5%	Taxation
	<u>244,958</u>	<u>260,193</u>	<u>273,873</u>	<u>13,680</u>	<u>5.3%</u>	
Total Public Safety	5,303,623	5,490,556	5,764,188	273,632	5.0%	

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Department of Public Works						
45. Salaries - admin	157,985	173,469	180,753	7,284	4.2%	\$132,500 Westwood Station Guaranteed Payment/Taxation
46. Salaries - operations	1,143,026	1,241,717	1,281,681	39,964	3.2%	\$10,000 Perp Care/Taxation
47. Expenses	365,680	402,100	415,500	13,400	3.3%	Taxation
	1,666,691	1,817,286	1,877,934	60,648	3.3%	
Building Maintenance						
Salaries						
48. Expenses	508,899	538,520	591,700	53,180	9.9%	Taxation
			591,700	53,180	9.9%	
49. Municipal & School Field Maintenance	84,999	120,200	120,200	0	0.0%	Taxation
50. Snow & Ice	216,192	141,200	250,000	108,800	77.1%	\$108,000 Westwood Station Guaranteed Payment/Taxation
51. Street Lighting/ Traffic Light Maint	108,320	121,000	140,000	19,000	15.7%	Taxation
Waste Collection/Disposal						
52. Expenses	1,490,904	1,414,000	1,225,000	(189,000)	-13.4%	Taxation
Total Public Works	4,076,005	4,152,206	4,204,834	52,628	1.3%	
Health Department						
53. Salaries	153,374	168,030	174,221	6,191	3.7%	Taxation
54. Expenses	9,956	10,000	10,750	750	7.5%	Taxation
	163,330	178,030	184,971	6,941	3.9%	
55. Outside Health Agencies	12,796	14,316	14,316	0	0.0%	Taxation
56. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
57. Salaries	164,989	181,339	194,585	13,246	7.3%	Taxation
58. Expenses	19,394	23,935	25,535	1,600	6.7%	Taxation
	184,383	205,274	220,120	14,846	7.2%	
Youth and Family Services Commission						
59. Salaries	140,845	148,576	155,343	6,767	4.6%	Taxation
60. Expenses	14,022	15,282	15,282	0	0.0%	Taxation
	154,867	163,858	170,625	6,767	4.1%	
Veterans Services						
61. Salaries	22,867	23,699	24,541	842	3.6%	Taxation
62. Expenses	29,581	37,800	37,800	0	0.0%	Taxation
	52,448	61,499	62,341	842	1.4%	
Total Human Services	567,824	623,477	652,873	29,396	4.7%	

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Public Library						
63. Salaries	680,369	700,529	736,954	36,425	5.2%	Taxation
64. Expenses	198,590	204,800	214,350	9,550	4.7%	Taxation
65. Lost Books	819	850	850	0	0.0%	Taxation
	<u>879,778</u>	<u>906,179</u>	<u>952,154</u>	<u>45,975</u>	<u>5.1%</u>	
Recreation						
66. Salaries	222,468	230,961	244,281	13,320	5.8%	Taxation
67. Expenses	41,140	41,550	41,550	0	0.0%	Taxation
	<u>263,608</u>	<u>272,511</u>	<u>285,831</u>	<u>13,320</u>	<u>4.9%</u>	
Memorial/Veteran's Day						
68. Expenses	3,418	5,600	5,600	0	0.0%	Taxation
Total Culture and Recreation	1,146,804	1,184,290	1,243,585	59,295	5.0%	
Other						
69. Operating Equipment & Projects	53,200	53,200	105,000	51,800	97.4%	\$52,000 Westwood Station Guaranteed Payment/Taxation
Fire S.C.B.A. upgrade & replacement						
Fire radio upgrade & replacement						
Fire rescue equipment						
IS/Library public access						
IS/COA equipment upgrade						
Police radio infrastructure plan						
Police livescan digital fingerprint system						
Police CCTV security system						
Total Other	53,200	53,200	105,000	51,800	97.4%	
Total Municipal Budget	13,345,332	13,804,145	14,546,821	742,676	5.4%	

**Appendix D
FY2009 Departmental Salary/Expense Budgets**

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
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Fixed Costs Budgets - School and Municipal

Municipal Employee Benefits/Costs

Retirement Assessment	1,267,592	1,296,702	1,494,903	198,201	15.3%	Taxation
Non-Contrib Pension	51,598	53,146	54,740	1,594	3.0%	Taxation
Worker's Compensation	58,234	63,910	65,827	1,917	3.0%	Taxation
Unemployment Comp	13,093	12,000	12,000	0	0.0%	Taxation
Health Insurance	974,631	1,020,606	1,143,079	122,473	12.0%	Taxation
Life Insurance	2,610	3,500	3,675	175	5.0%	Taxation
Pre-Hire/EAP/Payroll	59,812	53,830	85,149	31,319	58.2%	Taxation
Public Safety Medical	7,994	16,000	30,000	14,000	87.5%	Taxation
Medicare Part B Refund	28,003	27,000	30,510	3,510	13.0%	Taxation
Social Security	13,527	23,000	23,000	0	0.0%	Taxation
Medicare Payroll Tax	110,549	112,942	118,589	5,647	5.0%	Taxation
Municipal Employee Benefits/Costs	2,587,643	2,682,636	3,061,472	378,836	14.1%	

School Employee Benefits/Costs

Retirement Assessments	543,235	555,399	640,283	84,884	15.3%	Taxation
Worker's Compensation	123,745	135,703	139,774	4,071	3.0%	Taxation
Unemployment Comp	55,198	75,000	75,000	0	0.0%	Taxation
Health Insurance	2,498,892	2,890,534	3,321,398	430,864	14.9%	Taxation
Life Insurance	5,386	5,680	5,964	284	5.0%	Taxation
EAP/Payroll	34,983	33,775	37,155	3,380	10.0%	Taxation
Medicare Part B Refund	70,873	68,870	77,823	8,953	13.0%	Taxation
Social Security	17,758	30,000	30,000	0	0.0%	Taxation
Medicare Payroll Tax	273,894	329,597	346,077	16,480	5.0%	Taxation
School Employee Benefits/Costs	3,623,964	4,124,558	4,673,474	548,916	13.3%	

70. **Total Benefits/Costs** **6,211,607** **6,807,194** **7,734,946** **927,752** **13.6%**

Insurance/Reserves

Comprehensive And Liability Insurance - School & Municipal						
71. Expenses	335,255	406,810	446,091	39,281	9.7%	Taxation
72. Energy/Utility Reserve Fund*	0	225,000	225,000	0		\$110,000 Free Cash/Taxation
73. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Ins./Reserve	335,255	1,031,810	1,071,091	39,281	3.8%	

Total Fixed Costs Budget	6,546,862	7,839,004	8,806,037	967,033	12.3%	
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Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.

* This energy reserve account has been established in order to handle FY08/FY09 utility costs.

The account contains \$175,000 of school and \$50,000 of municipal utility/energy budget requests.

The \$225,000 energy reserve account was fully expended in FY07.

This reserve fund budget will be transferred if needed to the respective budgets upon vote by the Board of Selectmen .

Debt Service Budget

Municipal Related						
74. Debt Service	659,032	685,321	887,713	202,392	29.5%	Taxation
School Related						
75. Debt Service	5,494,317	5,438,748	5,485,093	46,345	0.9%	\$3,008,895 sch bid reimb/\$33,859 Bond Premium/ Taxation
Total Debt Budget	6,153,349	6,124,069	6,372,806	248,737	4.1%	

FY09 Debt Change

Change in Debt within Prop 2 1/2	\$372,165
Change in Exempt Debt	(\$123,428)
Total Debt Change	\$248,737

Appendix D
FY2009 Departmental Salary/Expense Budgets

Description	Expended FY2007	Current FY2008 Budget	Proposed FY2009 Budget	\$ Change FY09 vs FY08 vs	% Change FY09 vs FY08	Funding Source
Westwood Public Schools						
Salaries		23,366,272	24,979,061	1,612,789	6.9%	
Expenses		7,373,240	7,509,623	136,383	1.8%	
76. School salaries & exps	27,352,123	30,739,512	32,488,684	1,749,172	5.7%	\$575,000 Westwood Station Guaranteed Payment/ \$356,720 Overlay Surplus (add'l FY08 Ch 70 received after May 2007 Town Meeting)/Taxation
77. Blue Hills Regional School	134,870	138,657	168,144	29,487	21.3%	Taxation
Crossing Guards						
78. Salaries	92,234	97,185	99,352	2,167	2.2%	Taxation
79. Expenses	667	2,800	4,900	2,100	75.0%	Taxation
	92,901	99,985	104,252	4,267	4.3%	
Total School Budgets	27,579,894	30,978,154	32,761,080	1,782,926	5.8%	

Sewer Enterprise

80. Salaries	297,281	309,432	311,805	2,373	0.8%	Sewer Enterprise Funds
81. Expenses	92,979	108,500	118,900	10,400	9.6%	Sewer Enterprise Funds
82. Pumping Stations	138,200	158,000	150,900	(7,100)	-4.5%	Sewer Enterprise Funds
83. MWRA Assessment	1,973,685	2,384,200	2,550,000	165,800	7.0%	Sewer Enterprise Funds
84. Mandated Inspections	107,170	120,000	120,000	0	0.0%	Sewer Enterprise Funds
85. Indirect Costs	290,978	290,978	290,978	0	0.0%	Sewer Enterprise Funds
86. Sewer Debt & Int	460,848	449,491	439,980	(9,511)	-2.1%	Sewer Enterprise Funds
87. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds

Total Sewer Enterprise	3,386,141	3,845,601	4,007,563	161,962	4.2%	
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Total Operating Budget	57,011,577	62,590,973	66,494,307	3,903,334	6.2%	
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Appendix E
School Department Budget Summary

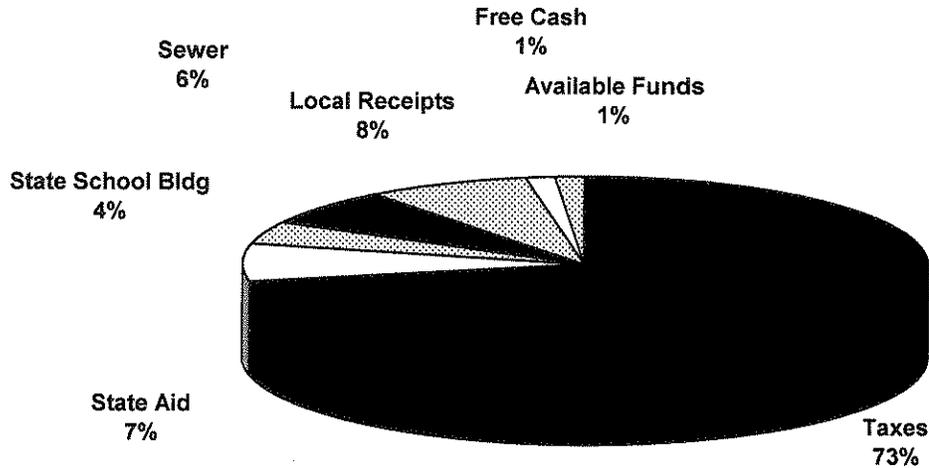
Exhibit 1
FY '08 Appropriation vs. FY '09 Superintendent's Recommended Budget

	FY'08 Appropriation	FY'09 Proposed Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
I. INSTRUCTIONAL				
Personal Services	\$ 21,251,210	\$ 22,665,441	\$ 1,414,231	6.65%
Expenses	2,496,510	2,506,450	9,940	0.40%
<i>Instructional Sub-total</i>	\$ 23,747,720	\$ 25,171,891	\$ 1,424,171	6.00%
II. CENTRAL ADMINISTRATION				
Personal Services	807,248	\$ 888,094	\$ 80,846	10.02%
Expenses	193,050	204,500	11,450	5.93%
<i>Administration Sub-total</i>	\$ 1,000,298	\$ 1,092,594	\$ 92,296	9.23%
III. OPERATIONS				
Personal Services	1,344,354	\$ 1,425,510	\$ 81,156	6.04%
Expenses	2,337,140	2,614,680	277,540	11.88%
<i>Operations Sub-total</i>	\$ 3,681,494	\$ 4,040,189	\$ 358,695	9.74%
Sub-Total Sections I-III.	\$ 28,429,512	\$ 30,304,674	\$ 1,875,162	6.60%
IV. SPECIAL TUITION AND TRANSP.				
Tuition	1,687,500	\$ 1,507,000	\$ (180,500)	-10.70%
Transportation	622,500	677,010	54,510	8.76%
<i>Spec. Ed. Tuition and Transp. Sub-total</i>	\$ 2,310,000	\$ 2,184,010	\$ (125,990)	-5.45%
Sub-Total Section IV.	\$ 2,310,000	\$ 2,184,010	\$ (125,990)	-5.45%
TOTAL OPERATING BUDGET	\$ 30,739,512	\$ 32,488,684	\$ 1,749,172	5.69%

**Town of Westwood
Summary of Budget - FY09**

	FY2006 Approved Per recap	FY2007 Approved Per recap	FY2008 Approved Per recap	FY2009 Current Proposed
BUDGET CATEGORIES				
Appropriations Made by Town Meeting:				
Operations Budget	\$55,478,712	\$57,684,185	\$62,590,973	\$66,494,307
Capital - Municipal	\$417,000	\$417,000	\$417,000	\$757,000
Capital Schools	\$406,000	\$406,000	\$406,000	\$516,000
Capital - Sewer	\$0	\$355,000	\$155,000	\$484,000
Stabilization Account Appropriation	\$25,000	\$25,000	\$25,000	\$175,000
Other Financial Warrant Articles	\$190,000	\$450,000	\$11,175	\$0
Prior yr Adjustments voted at Town Meeting	\$256,621	\$159,433	\$139,000	\$269,681
Library/rd improvement ATM 2005	\$224,000			
			\$0	\$0
	\$56,997,333	\$59,496,618	\$63,744,148	\$68,695,988
Other Amounts to be Raised (not Voted at Town Meeting)				
State Aid Offsets (Funds which must be restricted)	\$217,988	\$29,099	\$30,678	\$30,365
State and County Charges	\$486,312	\$510,423	\$519,915	\$522,608
Overlay (Reserve for abatements/exemptions)/other-snow	\$745,750	\$482,175	\$1,084,368	\$500,755
	\$1,450,050	\$1,021,697	\$1,634,961	\$1,053,728
	\$58,447,383	\$60,518,315	\$65,379,109	\$69,749,716
Financial Resources				
State Revenue:				
State Aid	\$3,425,166	\$3,717,104	\$4,257,310	\$4,732,394
State School Building Assistance Funding	\$3,600,190	\$3,193,029	\$3,089,590	\$3,008,895
Local Revenue:				
Total Property Taxes	\$42,197,019	\$43,967,446	\$48,519,936	\$50,062,121
Local Receipts	\$3,573,959	\$3,662,483	\$3,812,483	\$3,812,483
Enterprise (Sewer) Funding (for all - capital , articles, etc)	\$4,025,935	\$3,889,149	\$4,000,601	\$4,491,563
Available Funds/ - for misc articles	\$451,000	\$509,433	\$139,000	\$141,681
Available Funds	\$288,765	\$529,671	\$428,540	\$787,579
Westwood Station Guaranteed Revenue			\$0	\$1,750,000
Free Cash	\$885,349	\$1,050,000	\$1,131,648	\$963,000
	\$58,447,383	\$60,518,315	\$65,379,108	\$69,749,716
	(\$0)	\$0	(\$1)	\$0
Note: - FY08/09 does not include potential \$1.65m/\$2.9 Westwood Station article				
Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :				
Approved at 2005 ATM	\$1,000,000			
Approved at 2006 ATM		\$1,950,000		
Approved at 2006 ATM		\$195,000		
Approved at Special 2007			\$475,000	
Proposed for 2008 ATM				\$4,500,000

FY2009 Projected Budget Revenue



FY2009 Projected Budget Revenue

	FY2008 Budget	FY2009 Proj	\$ Increase	% Increase
Taxes	\$48,519,937	\$50,062,121	\$1,542,184	3.2%
State Aid	\$4,257,310	\$4,732,394	\$475,084	11.2%
State School Bldg Reimbursement	\$3,089,590	\$3,008,895	(\$80,695)	-2.6%
Sewer Enterprise	\$4,000,601	\$4,491,563	\$490,962	12.3%
Local Receipts	\$3,812,483	\$5,562,483	\$1,750,000	45.9%
Available Funds	\$567,540	\$929,260	\$361,720	63.7%
Free Cash	\$1,131,648	\$963,000	(\$168,648)	-14.9%
Total Revenue	\$65,379,109	\$69,749,716	\$4,370,607	6.7%

- * Tax revenue to increase by changes per Proposition 2 1/2 and estimated new growth.
- * State aid estimates are based on House/Senate budget released in March, 2008.
- * FY09 local receipts include \$1,750,000 Westwood Station guaranteed payment.

A Look at Taxes

Tax Levy Calculation	FY2004	FY2005	FY2006	FY2007	FY2008	Projected FY2009
Prior Year Levy Limit	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531
Plus 2.5% Increase	\$876,627	\$922,914	\$968,157	\$1,007,044	\$1,048,466	\$1,161,063
Plus New Growth**	\$974,866	\$886,775	\$587,334	\$649,858	\$678,020	\$300,000
General Overrides	\$0	\$0	\$0	\$0	\$2,777,387	
Tax Levy Limit	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531	\$47,903,594
Exempt Debt*	\$6,265,148	\$4,367,789	\$1,948,546	\$2,219,419	\$2,199,779	\$2,158,527
Levy Capacity	\$43,181,723	\$43,094,054	\$42,230,301	\$43,808,218	\$48,642,309	\$50,062,121
Actual Levy Assessed	\$43,112,383	\$43,092,347	\$42,197,019	\$43,967,446	\$48,519,937	\$50,062,121

FY09 Tax Change	
2.5/new growth/excess levy	\$1,583,436
Change in exempt debt	(\$41,252)
Total Taxes	\$1,542,184

*Exempt debt – This is the principal and interest payment required each year for borrowing projects approved outside Proposition 2 ½.

**New Growth – This represents taxes from new residential and commercial development.

	FY03	FY04	FY05	FY06	FY07	FY08	Projected FY09
Average Tax Bill Increase	15.57%	13.2%	0.67%	(-3.84%)	3.5%	9.4%	2.56%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$651.2	\$767	\$663	\$673	\$725	\$789	
Average Residential Tax Bill Home Value	\$468,075	\$468,075	\$510,202	\$566,324	\$566,324	\$566,324	
*Average Tax Bill	\$5,359	\$6,065	\$6,107	\$5,873	\$6,076	\$6,648	\$6,818

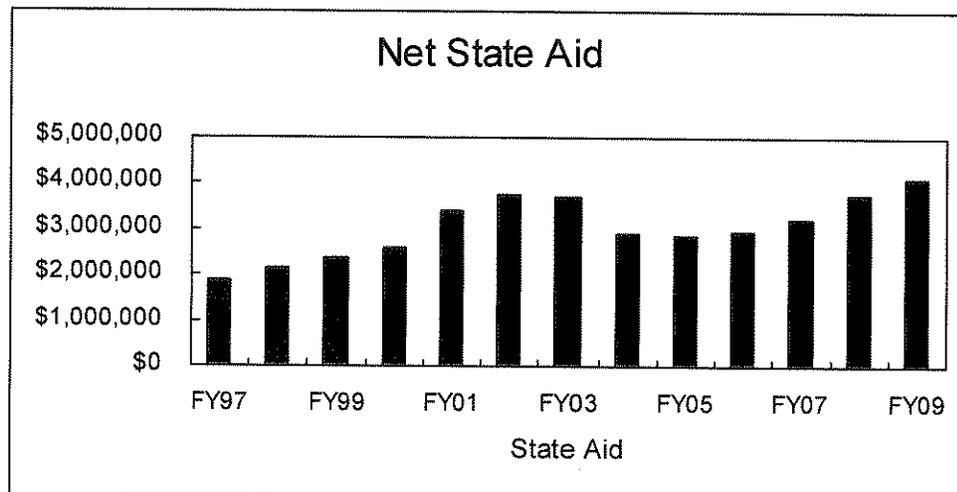
- FY08 increase greater than 2 ½ % due to school override of \$2.7M.
- FY05 increase less than 2 ½% due to receipt of state building funds for Martha Jones and Downey School projects.
- FY06 was a decrease in taxes due to completion of 1994 road improvement bond and receipt of state building funds for the High School project.

FY08 State Aid

Cherry Sheet Receipts

	FY2004	FY2005	FY2006	FY2007	FY2008	Projected FY2009
Chapter 70-Education	\$2,108,502	\$2,108,502	\$2,250,702	\$2,588,559	\$3,096,779	\$3,547,941
School Building Assistance	\$327,161	\$226,025	*\$0	*\$0	*\$0	*\$0
Lottery	\$635,077	\$635,077	\$721,560	\$857,639	\$871,741	\$871,741
Other	\$197,069	\$222,123	\$234,916	\$241,807	\$258,112	\$282,347
Offsets (Restricted to Metco, Library, School Lunch)	\$166,850	\$188,436	\$217,988	\$29,099	\$30,678	\$30,365
Prior Year Adjustment						
Total Receipts	\$3,434,659	\$3,380,163	\$3,425,166	\$3,717,104	\$4,257,310	\$4,732,394
Charges						
County Tax	153,089	156,916	154,381	158,240	152,576	156,390
MBTA Assessment	297,187	280,407	263,622	271,824	279,854	278,767
Other	64,704	77,565	68,309	80,359	87,485	87,451
Prior Year Adjustment	0	0	0	0	0	0
Total Charges	\$514,980	\$514,888	\$486,312	\$510,423	\$519,915	\$522,608
Net State Aid	\$2,919,679	\$2,865,275	\$2,938,854	\$3,206,681	\$3,737,395	\$4,209,786

- FY04 state aid was a 20% reduction. FY05 was level funded, slight increase in FY06.
- FY07 had first significant increase in 5 years. FY07 Chapter 70 still not recovered to FY02 amounts (FY02 - \$2.6M).
- FY08 reflects positive change to state Chapter 70 formula.
- FY09 reflects House/Senate budget resolution.



State School Building Assistance

The Town is currently receiving State School Building reimbursement on 4 school construction projects. All audits are completed and the remaining annual payments finalized and guaranteed.

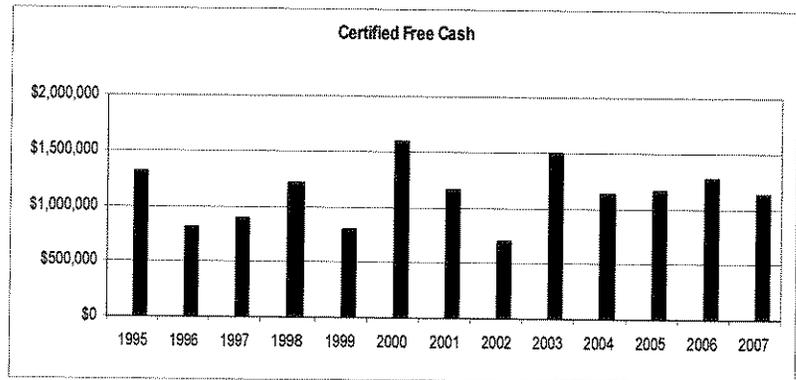
School Building Reimbursement			
Project	Payment Years	Total State Reimbursement (59% of Project)	Remaining Annual State Payments
1997 Middle School	FY01-FY2010	\$2,396,493	\$248,732/yr
Downey School	FY05-FY2012	\$4,983,848	\$620,168/yr
Martha Jones School	FY05-FY2012	\$5,237,717	\$617,180/yr
High School-Annual Payments	FY06-FY2023	\$33,092,311	\$1,522,815/yr

Total State Reimbursement	
FY05	\$1,544,068
FY06	\$3,600,190
FY07	\$3,193,029
FY08	\$3,089,590
FY09	\$3,008,895

In addition to these annual payments, the Town also received a one-time lump sum payment of \$5,474,763 on 9/1/05 for the High School project.

A Look at Free Cash

- Certified Free Cash as of July 1, 2007 is \$1,142,342, which is approximately 2% of the FY07 budget.
- The 5-year average Free Cash has been \$1.2 million.
- Financial policy not to use free cash for operating budget.
- FY08 used \$170,473 of free cash for operating budget and \$225,000 for energy reserve.
- FY09 projections use \$700,000 for capital and \$25,000 for stabilization fund and \$110,000 energy reserve; also \$128,000 to cover snow and ice expenditures.

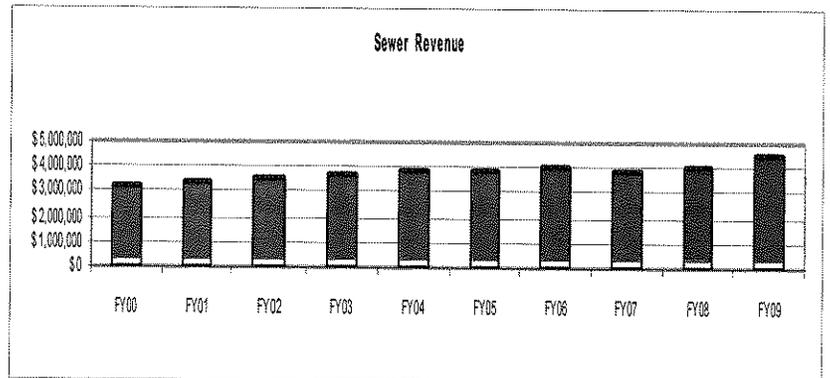


	July 2007	July 2006	July 2005	July 2004	July 2003	July 2002
Certified	\$1,142,342	\$1,266,415	\$1,154,408	\$1,138,014	\$1,498,110	\$700,938
Used to Fund Subsequent Budget	Energy Reserve \$110,000 Capital \$700,000 Stabilization \$25,000 Articles \$128,000	Energy Reserve \$225,000 Capital \$700,000 Stabilization \$25,000 Articles \$11,175 Budget \$170,473	Energy Reserve \$225,000 Capital \$700,000 Articles \$100,000 Stabilization \$25,000	Capital \$737,899 Budgets \$122,450 Stabilization \$25,000	Capital \$696,000 Budgets \$725,270 Article \$5,000 Stabilization \$25,000	Capital \$600,000 Articles \$100,000
Certified Free Cash as % of Total Budget	2%	2%	2%	2%	3%	2%

Sewer

Assumptions in FY09:

- Revenue is set to fully recover sewer operating and capital budget.
- Current revenue funds operating budget of \$4,007,563 and \$484,000 of sewer capital.



FY2009 Local Receipts

	FY05	FY06	FY07	FY07	FY08	FY09
	Actual	Actual	Budget	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$2,309,888	\$2,298,851	\$2,250,000	\$2,135,755	\$2,150,000	\$2,130,000
Penalties and Interest	\$80,853	\$55,045	\$50,000	\$67,238	\$50,000	\$60,000
License/Permits	\$488,923	\$566,317	\$338,000	\$438,495	\$360,000	\$360,000
Departmental Receipts	\$202,443	\$281,089	\$257,041	\$301,570	\$260,000	\$266,505
Special Assessments	\$2,196	\$227	\$200	\$219	\$0	\$0
Investment Income	\$402,355	\$688,030	\$280,100	\$707,268	\$504,505	\$500,000
Sewer Indirect	\$212,000	\$212,000	\$290,978	\$290,978	\$290,978	\$290,978
Recreation	\$145,000	\$145,000	\$151,164	\$151,164	\$152,000	\$160,000
Other	\$67,083	\$49,686	\$45,000	\$195,757	\$45,000	\$45,000
WW Station Guaranteed Payment						\$1,750,000
Total Local Receipts	\$3,910,741	\$4,296,245	\$3,662,483	\$4,288,444	\$3,812,483	\$5,562,483

- FY09 primarily level funded. As prudent financial policy, the Town has not budgeted and spent higher than average local receipts on operating funds. These funds have closed to free cash and have been spent on one-time needs (such as \$400,000 capital in FY02).
- Motor vehicle excise actual revenue has declined for 3 years.
- FY06 departmental receipts started to include rental income from the Islington Community Center.
- FY07 actual – other – included Westwood Station filing fees.

Budget Summary

The following summary was included in the *Budget Summary* document and contains useful background information for the FY09 budget process.

FY2009 Budget Summary

The FY09 budget presents another challenging year. It continues to be difficult to prepare a balanced budget for the community within the constraints of Proposition 2 ½. Westwood's budget experience is similar to that of municipalities across the state. For the last few years, the limited revenue increases available under Proposition 2 ½ are consumed by increases in fixed costs, particularly health insurance and pension assessment costs without a Proposition 2 ½ override. This leaves little or no revenue available for increases to the operating budgets for school and municipal services. As a result, level services cannot be maintained within Proposition 2 ½ and a structural budget deficit is created. Thus, without overrides, it is difficult each year to maintain the quality services that Westwood residents desire and deserve.

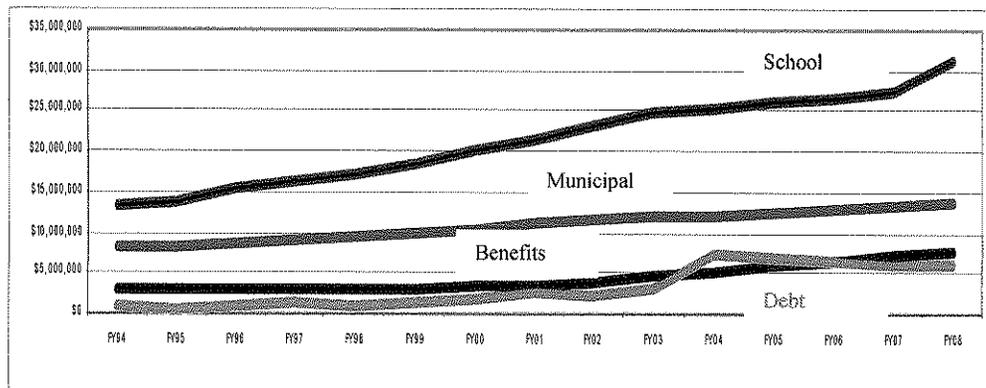
The structural deficit has been particularly difficult since FY03. During these years, state aid declined by 20% and only began to increase again in FY07. Against this decline in revenue, fixed costs greatly increased, including pension assessment increases of 17% and 13% in FY06 and FY07 and health insurance increases over 10% per year.

During the years FY04 to FY07, against the dramatic growth in fixed costs, the school and municipal operating budgets grew only an average 2% per year. This growth has not been enough to sustain level services, resulting in a decline of service level and quality.

Only with general overrides and significant increases to state aid can operating budgets experience growth.

In FY08, the residents approved a \$2.7M school general override. This allowed for a significant 13% increase to the school budget. The municipal budget had a 3.7% increase in FY08.

The graph below shows a view of the history of budget levels for each component of the operating budget.

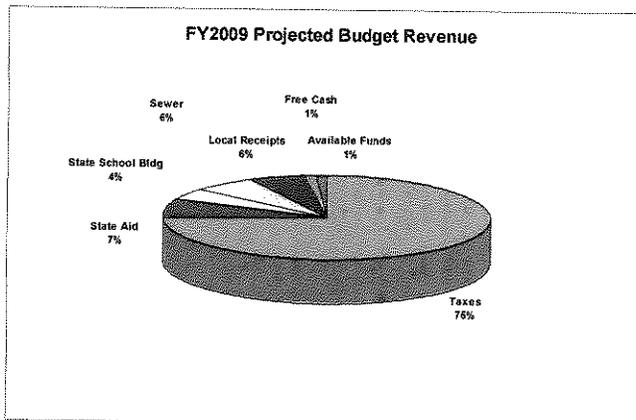


FY09 Current Budget Gap

The current budget gap for FY09 between requested expenditures and projected revenue is \$1,691,873.

Currently, the FY09 budget has a significant budgetary gap. Increases in fixed costs and debt service consume almost all of the available new revenue, leaving limited revenue available to fund increases to the school and municipal operating budgets. When comparing requested increases against estimated revenue, the gap is \$1.69M. It is important to note that this gap is based on a projected FY09 Chapter 70 state aid increase per the Governor's January 2008 budget. If this increase does not materialize, the projected gap of revenues vs. requested increases widens even further, exceeding \$2M.

FY09 Revenue Projections



FY09 revenue projections are detailed in this summary book in the budget section. In summary, revenue for FY09 is projected to be \$67.1M, \$1.78M or 2.7% greater than FY08.

The Town continues to experience limited growth in revenue. The Town's major revenue source, property taxes, is limited by the constraints of Proposition 2 ½. The only significant growth in the tax base comes from new commercial development, which has been limited in

the recent struggling economy. Recent efforts to attract new commercial development should bring critical new commercial tax dollars to future budgets, but may not impact FY09.

It is unclear what to expect for state aid for FY09. The new Governor has been very vocal in voicing support for municipalities and looking to alleviate the pressure on the property tax bill. This was evident in the Chapter 70 and lottery increases received in FY08. However, the state is again experiencing budget problems, thereby potentially limiting the revenue available for state aid to cities and towns. Other revenue sources, including local receipts are not projected to increase in FY09.

Taxes

FY09 tax revenue will increase to the limit allowed by Proposition 2 ½, resulting in \$1.5M in new tax revenue.

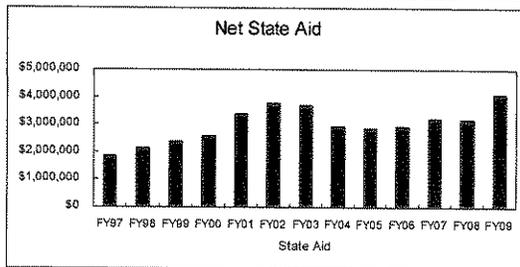
Tax Levy Calculation	FY2006	FY2007	FY2008	Projected FY2009
Prior Year Levy Limit	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531
Plus 2.5% Increase	\$968,157	\$1,007,044	\$1,048,466	\$1,161,063
Plus New Growth**	\$587,334	\$649,858	\$678,020	\$300,000
General Overrides	\$0	\$0	\$2,777,387	
Tax Levy Limit	\$40,281,755	\$41,938,657	\$46,442,531	\$47,903,594
Exempt Debt*	\$1,948,546	\$2,219,419	\$2,199,779	\$2,158,527
Levy Capacity	\$42,230,301	\$43,808,218	\$48,642,309	\$50,062,121
Actual Levy Assessed	\$42,197,019	\$43,967,446	\$48,519,937	\$50,062,121

FY09 Tax Change	
2.5/new growth/excess levy	\$1,583,436
Change in exempt debt	(\$41,252)
Total Change in taxes	\$1,542,184

State Aid

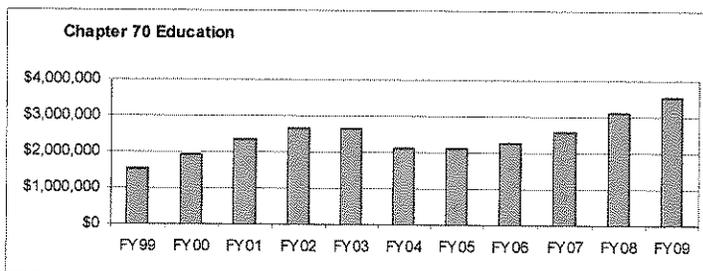
FY09 state aid will again be difficult to predict in a timely manner.

The Town does not receive final notification of state aid funding until after the May Town Meeting process. This timing is often problematic for our budget process. Over the past few years, state aid has been an inconsistent source of revenue, with significant reductions in FY04 and FY05, and then increases in FY07 and FY08.

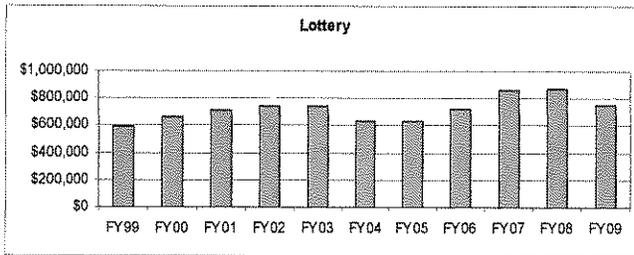


The two main sources of state revenue are the Chapter 70 education aid and the lottery receipts.

While the Town has benefited from a recent change in the Chapter 70 formula, it is unclear what will be the final FY09 amount.



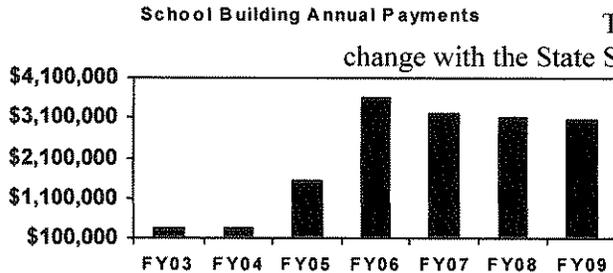
The Governor's budget includes \$3.5M, or a \$451,000 increase in Chapter 70 for FY09.



For the lottery receipts, the Governor's budget includes \$755,991, a \$115,750 reduction for FY09. The Governor's budget proposes to restore this funding to FY08 levels by appropriating new state gaming revenue receipts. The current Westwood budget conservatively uses the lower lottery estimate.

State School Building Assistance

The FY09 budget includes projected revenue of \$3,008,095 from the State School Building Authority.



The Town continues to benefit from the major change with the State School Building Assistance Program. The Town will receive \$3.08M in FY09 from the state. Immediately upon the change in the program in 2004, the Town was very aggressive in its efforts to secure our funding. After waiting many years for the state share for three school projects,

Westwood received payments for all projects in FY05 and FY06. These significant payments, totaling \$3.08 million in FY09, flow directly to offset debt payments raised in taxes. Therefore, the state payments directly reduce the tax burden for our residents for the construction projects. These annual state payments will continue each year until the debt payments are retired. All projects have received final audits and the payment stream is guaranteed going forward.

Free Cash

The current FY09 budget proposes to utilize \$725,000 of free cash.

The FY09 budget proposal includes \$700,000 of free cash to support the overall school and municipal capital budget. The FY09 budget proposal includes \$25,000 of free cash to be transferred into the stabilization fund. This is an annual nominal appropriation done each year at Town Meeting. Free cash is essentially the remaining retained earnings from the previous fiscal year. It is poor financial policy to appropriate free cash as a revenue source for ongoing operating budgets.

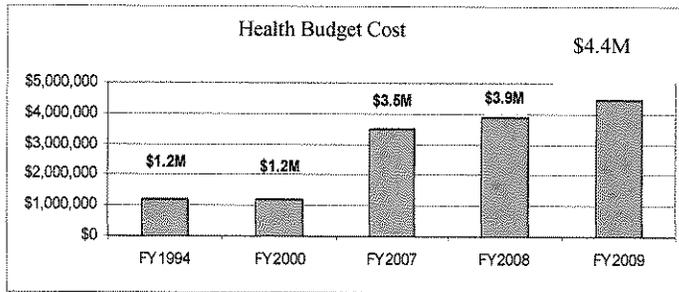
FY09 Proposed Expenditures

Fixed Costs

The total fixed costs budget is projected to increase \$967,000 or 12.3% for FY09.

There continues to be significant growth in the fixed cost budgets which cover all school and municipal employees, particularly employee costs, such as health insurance, pension assessments, and payroll taxes.

The Norfolk County pension assessment will increase by \$283,000 or 15.3% for FY09.



The health insurance budget continues to grow at a significant rate. This growth is caused not only from rate increases, but by the continuing growth in the number of employees and retirees on the health plans. The health insurance budget burden is significantly offset by the 40% employee contribution rate,

which is much higher than other municipalities. However, the total health insurance budget has more than tripled since FY2000, growing from \$1.2 million to over \$4.4 million for FY09.

The overall fixed costs budget does include a proposal to maintain the \$225,000 energy reserve account which was started in FY07. For FY09, the energy reserve account will be funded by the tax levy, not free cash.

Capital

The current budget proposal for FY09 is to level fund capital at the FY08 levels.

This level of funding only would provide \$417,000 to municipal capital, \$406,000 to school capital; and \$155,000 to sewer capital. This is an inadequate level of capital and is at less than half the level recommended by the Town's financial policies.

Efforts must continue to increase the Town's capital budget spending. The Long Range Financial Planning Subcommittee has created a comprehensive capital document that incorporates all school and municipal capital requests. At the 2005 Annual Town Meeting, the Town took the next step and approved the creation of a capital stabilization fund, currently at \$0 balance. It remains a goal to eventually use this account to provide a source of ongoing funding for capital needs.

The Town's assets, including school and municipal buildings, roadways and sewer, vehicles and equipment are valued at over \$135 million. We must properly maintain these assets and not defer maintenance which delays problems for future generations. The capital plan must ensure appropriate maintenance of the Town's assets and provide the necessary equipment for departments to perform their services safely and efficiently.

Debt

The FY09 debt budget will increase by \$248,737 or 4.1% over FY08.

There are two components to the debt budget; debt voted outside of Proposition 2 ½ called exempt debt, and debt within Proposition 2 ½.

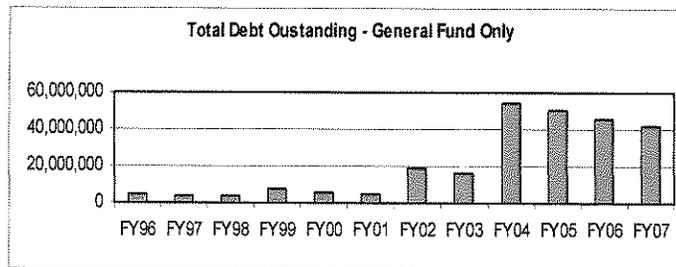
- FY09 exempt debt, and therefore exempt taxes, will decrease by \$123,428.
- FY09 debt within Proposition 2 1/2, which must be provided for in the budget, will increase by \$372,165.

The increase in non-exempt debt of \$372,165 is due to issuance of new debt for borrowings authorized by previous Town Meetings. These borrowings include:

- \$1,950,000 High School completion.
- \$195,000 High Street lighting.
- \$1,000,000 High Street construction.
- \$245,000 eminent domain land purchase.
- \$475,000 High School fields.
- **\$3,865,000 Total**

The \$372,165 of new debt consumes a significant portion of new available revenue for FY09.

The Town's current long term debt outstanding is \$41.9M and will be reduced by \$4M in principal payments in FY09.



Operating Budgets

The current requested school and municipal operating budgets exceed available revenue.

Proposed budgets have been submitted by the various areas of government.

- The current requested municipal budget is \$14,629,591, a \$825,446 or 6% increase over FY08.
- The current requested school budget is \$32,712,792, a \$1,973,280 or 6.4% increase over FY08.
- The Blue Hills Regional School FY09 assessment is \$168,144, a \$29,487 or 21.3% increase over FY08.

These budgets all strive to provide quality services to the community. However, all of these requests currently significantly exceed the funding available. Budget requests will need to be adjusted in order to achieve a balanced budget for May Town Meeting.

Reserves

The FY09 budget contains only the annual \$25,000 nominal transfer to the stabilization account.

It is particularly important as the Town in recent years has taken on significant debt to maintain appropriate reserve funds in the stabilization account. These funds are vital in protecting the Town against unforeseen risks, as well as being a major component in securing a good credit rating and resulting lower borrowing costs. The Town has an excellent credit rating, with an AA1

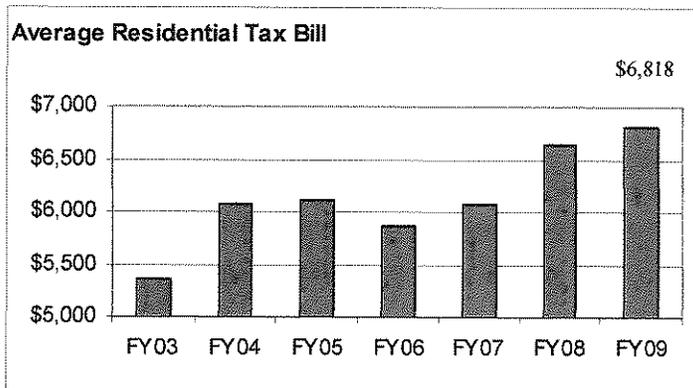
from Moody's Investor Services and an Aa+ from Standard and Poor's. This excellent rating helps lower the Town's cost of borrowing.

The credit ratings were reaffirmed by the rating agencies in February 2007. While the agencies are impressed with the many positive accomplishments the Town has achieved over the last few years, they have strongly put the Town on notice that current reserves are significantly too low and dwindling. The Town must start to build reserves, properly fund capital, and address long term post employment benefits in order to maintain our credit rating. A reduction in credit rating will increase the Town's cost to borrow money.

The current stabilization fund balance is far short of the level required by the Town's financial policies, currently at only 48% of target. In addition, there has been no funding to the capital stabilization account. Therefore, efforts must continue to build up this account, and these funds should not be used as one-time options to balance the budget.

Impact on Tax Bill

The FY09 budget proposal will increase the average tax bill by 2.56%.



The budget requests each year must be balanced against the tax bill impact for our residents. Proposition 2 ½ limits the base tax growth each year and in times of increases in fixed costs, has resulted in a significant structural imbalance in simply maintaining services. Override options are available to supplement the budget, but result in higher tax payments by our residents.

The average residential tax bill in Westwood had experienced significant increases in FY03 and FY04, primarily related to the debt payments associated with school construction projects. The Town paid 100% of the costs of these projects before the state share of funding began.

As mentioned, receipt of state funding for the construction projects has had a positive impact on the tax bills and with the state payments continuing now on an annual basis, the dramatic impact on taxes from construction projects has stabilized.

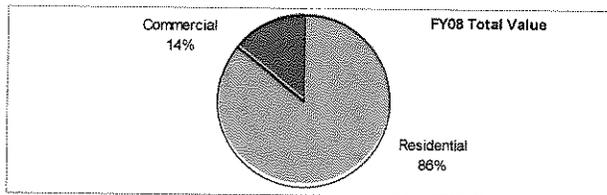
The FY08 tax bill had a significant 9% increase due to the approved school override. The FY09 projection will be the more standard 2.56% increase.

Importance of Commercial Development

FY09 current proposed budget does not include any revenue from the Westwood Station development.

Commercial property is an important component of the overall financial health of the Town. Commercial property is taxed at a higher rate than residential. In FY08, commercial property will pay 23% of the overall tax levy, while representing 14% of total value. This represents a \$789 annual savings to the average home.

Significant new commercial tax dollars is really the only method to bring relief to our structural budget imbalance and to ease the tax burden on residents.



At this time, the significant new commercial development, Westwood Station, is on the horizon. While this project may not generate tax dollars for FY09, it does represent a major opportunity to enhance commercial

revenue that will help the Town in future years. Town leaders are working hard to ensure this project brings positive financial relief to the community while mitigating any other impact. It is important that any significant new tax revenue generated from this project be identified to properly fund the Town's reserve accounts and capital plans, as well as help with the structural deficit and providing for healthy operating budgets.

Commitment to Westwood

While confronting all the issues and challenges of the budget process, we must continue a unified commitment to keep Westwood a wonderful community.

Westwood officials will continue attempts to provide quality programs and services to residents even in difficult economic times. The Board of Selectmen is committed to all the needs of the Town, including quality schools; the public safety needs of the community, including police, fire, inspection, and ambulance services; as well as providing quality recreational facilities, safe roadways and services for our senior population. In addition, significant funds must be provided for the capital budget to ensure proper maintenance of the Town's assets. Westwood is known for its impressive and comprehensive quality of life and we must work to maintain that position despite the challenges.

Debt Management

Prudent use of debt financing is an important part of the Town's overall fiscal planning. The primary objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Attainment of this objective requires clear positions regarding for what purposes to borrow, when to schedule debt-financed projects and how long to extend the repayment (generally, debt issued for longer periods bears a higher interest rate).

The Town Treasurer and Selectmen support a rapid repayment schedule of ten years or less. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads. The High School was bonded for 20 years to mitigate the effect of the annual tax burden.

All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town's enterprise operation (sewer) is, however, supported by sewer user revenues when authorized by vote of Town Meeting.

A significant portion of the overall debt is paid by State School Building Assistance funds.

As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.

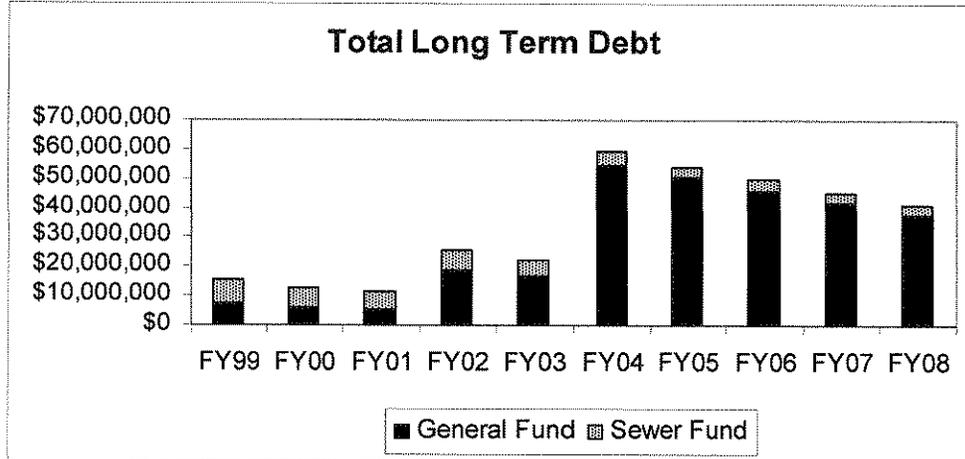
During the summer of 2003, the Town underwent a major credit review in preparation for the sale of the High School bond. Moody's Investor Service reaffirmed the Town's credit rating of Aa1. In addition, Standard & Poor's issued the Town an Aa+ rating. These excellent ratings place Westwood in the top 5% of Massachusetts communities.

In February 2007, these credit ratings were reaffirmed by Moody's and Standard & Poor's. However, the agencies expressed concern with the Town's low level of reserves.

Other debt information:

- Total Legal Debt Limit - approx. \$191 Million.
- The Town's general fund debt service is approximately 10.7 % of the operating budget for FY07.

The Town currently has \$3.8 million in authorized debt remaining to be issued.



Total Long Term Debt Issued and Outstanding	FY08	FY07	FY06	FY05	FY04	FY03	FY02	FY01
General Fund	37,760,000	41,925,000	46,090,000	50,255,000	54,670,000	16,595,000	18,955,000	5,145,000
Sewer Fund	2,600,875	3,022,828	3,440,498	3,854,664	4,823,582	5,872,408	6,786,885	6,114,567
Total	40,360,875	44,947,828	49,530,498	54,109,664	59,493,582	22,467,408	25,741,885	11,259,567

Long Term General Fund Debt Outstanding as of June 30, 2008

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-08
General Fund					
Roads	4.40 - 5.70	04/95	04/2005	\$2,200,000	\$0
Land Acquisition	4.40 - 5.70	04/95	04/2005	\$300,000	\$0
Middle School/Gym	3.79	12/98	12/2008	\$2,923,000	\$290,000
Land Acquisition	3.79	12/98	12/2008	\$400,000	\$40,000
Senior Center	3.79	12/98	12/2008	\$239,000	\$24,000
School Fields	3.79	12/98	12/2008	\$189,000	\$19,000
Middle School/Gym Completion	3.79	12/98	12/2008	\$225,000	\$22,000
Martha Jones Construction	4.04	3/21/02	3/21/2012	\$7,200,000	\$2,880,000
Downey Construction	4.04	3/21/02	3/21/2012	\$6,300,000	\$2,520,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$1,300,000	\$520,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$300,000	\$120,000
High School Project	4.25	8/01/03	06/01/2023	\$39,262,300	\$29,625,000
Municipal DPW Building	4.25	8/01/03	06/81/2014	\$2,600,000	\$1,560,000
Public Building	4.25	8/01/03	06/08/2014	\$240,700	\$140,000
Total General Fund					\$37,760,000

Scheduled Principal & Interest Repayment of Current Long Term General Fund Debt Issued

FY08	\$6,000,447	FY13	\$3,291,731
FY09	\$5,858,057	Fy14	\$3,178,981
FY10	\$5,293,055	FY15	\$2,786,231
FY11	\$5,140,367	FY16	\$2,687,481
FY12	\$4,985,793	Fy17-23	\$16,272,519

Total repayment of Long Term Debt Currently Issued \$55,494,662

General Fund Debt authorized - Not Yet Issued Long Term

High Street Construction	ATM 5/05	\$1,000,000
High Street Lighting	ATM 5/06	\$195,000
High School Consturction	ATM 5/06	\$1,950,000
High School Fields	STM 6/07	\$475,000
Eminent Domain Land Purchase	ATM 5/01	\$245,000
Total		\$3,865,000

Stabilization Fund

The Stabilization Fund is a reserve account authorized by MA General Laws Chapter 40, Section 5B. Appropriations into the Stabilization Fund require a 2/3 vote of Town Meeting. A 2/3 vote of Town meeting is required to use Stabilization funds. The Stabilization account may be used for any purpose approved by Town Meeting. As with all Town monies, the cash in the Stabilization Fund is overseen and invested by the Town Treasurer.

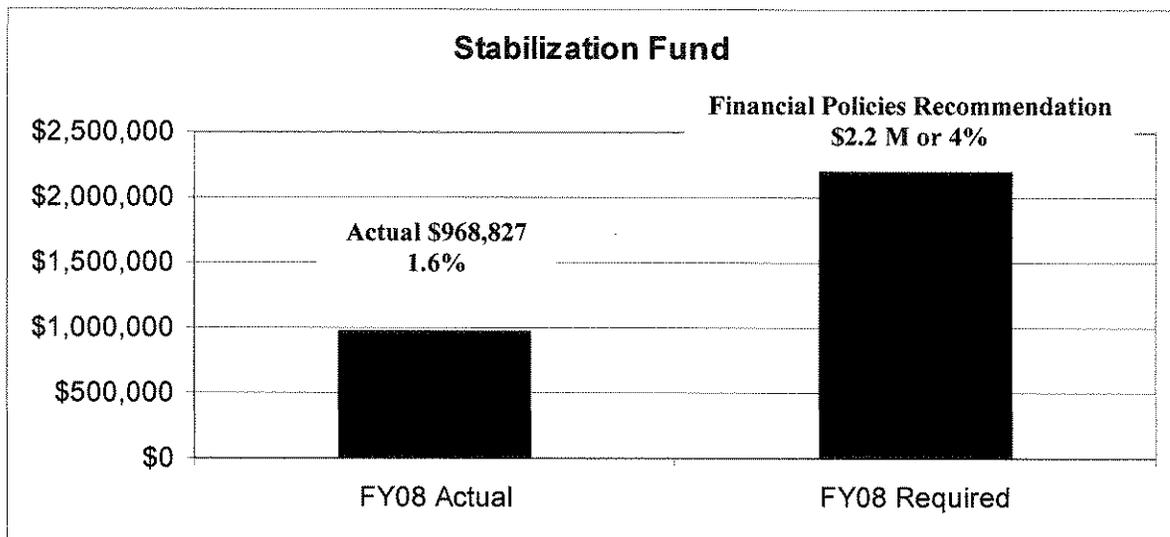
As with any business, it is important for the Town to have a reserve account to provide for unforeseen emergencies or future expenditures. As like most communities, Westwood was not able in the late '80's and early '90's to continue the practice of appropriating funds in to the Stabilization account.

The Town must now address this account, as prudent use of a reserve fund is vital to good financial management, protection for the Town against unforeseen emergencies, and maintenance of a top bond rating.

In FY2000, the Town began to rebuild the Stabilization Fund. A major addition was added in FY2002 with the appropriation of \$450,000 of NStar funds. While the FY03 budget did not include an appropriation, \$25,000 was transferred from available funds at the May 2002 Annual Town Meeting. An additional \$25,000 was transferred from free cash into the account at the May 2004, 2005, 2006, and 2007 Annual Town Meetings.

In January, 2004 the Selectmen adopted revised financial policies; those policies include a statement that the Town shall strive to maintain 4% of general fund operating revenues in the stabilization account. Accordingly, Westwood should have a balance of \$2.2 million. The current balance, at 1.6% of revenue, is inadequate. Recognizing the importance of this account, the Town shall strive to make an annual appropriation to the stabilization fund.

This account must start to reach the policy targets, or the Town's credit rating may drop.



	FY2007	FY2006	FY2005	FY2004	FY2003	FY2002	FY2001	FY99
Town Meeting Appropriated Into Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$450,000	\$50,000	0
Balance	\$968,827	\$904,083	\$848,225	\$782,142	\$760,200	\$735,200	\$270,000	\$4,003

The Tax Levy

Proposition 2 ½

Proposition 2 ½, passed in November 1980, places a limit on the property taxes a community can levy each year. The taxing capacity of the Town is limited to a 2.5 percent increase of the prior year's levy limit. In addition, the total levy may increase by taxes attributable to new growth. Therefore, without any overrides, the total levy limit is increased by 2.5 percent and a new growth amount certified by the Department of Revenue.

Overrides

What is a General Override?

A general override can be passed to obtain additional funds for any municipal purpose. A general override permanently increases the Town's levy limit. An override question may be placed on the ballot by a majority vote of the Board of Selectmen and must be passed by a majority of voters.

What is a Debt Exclusion?

What is a Capital Outlay Expenditure Exclusion?

Proposition 2 ½ allows communities to raise funds for certain purposes above the amount of their levy limits or levy ceilings. Subject to voter approval, a community can assess taxes in excess of its levy limit or levy ceiling for the payment of certain

capital projects and for the payment of specified debt service costs. An exclusion for the purpose of raising funds for debt service costs is referred to as a *debt exclusion* and an exclusion for the purpose of raising funds for capital projects costs is referred to as a *capital outlay expenditure exclusion*.

The additional amount for the payment of debt service is added to the levy limit or levy ceiling *for the life of the debt only*. The additional amount for the payment of the capital project cost is added to the levy limit or levy ceiling *only for the year in which the project is being undertaken*. Unlike overrides, exclusions *do not* become part of the base upon which the levy limit is calculated in future years.

The history of Westwood's total tax levy is presented on the following chart. In addition, the history of Westwood's override questions is presented.

Proposition 2 1/2 Overrides

General Overrides Approved

Project Date of Vote	Amount	Type of Override	Year Cost Impact to be Completed
School Override 1995 Annual Town Election	\$560,413	General Override	Permanent change to the allowable taxation levy limits
School Override 1999 Special Town Election	\$999,164	General Override	Permanent change to the allowable taxation levy limits.
School Override 2002 Special Town Election	\$1,615,203	General Override	Permanent change to the allowable taxation levy limits.
School Override 2007 Annual Town Election	\$2,777,387	General Override	Permanent change to the allowable taxation levy limits.

Debt/Capital Exemption Overrides Approved

Vote to Exempt Sewer Construction Bonds 1982 Annual Town Election	\$4,000,000	Debt Exemption	Completed - FY93
Capital Equipment 1989 Annual Town Election	\$298,000	Capital Exemption	Completed - FY90
Road Improvement Program 1990 Special Town Election	\$1,703,000	Debt Exemption	Completed - FY2001
Reconstruction of Middle School 1990 Special Town Election	\$2,282,000	Debt Exemption*	Completed - FY2002
Road Improvement Program 1994 Annual Town Election	\$2,200,000	Debt Exemption	Completed - FY2005
Middle School/Fields 1997 Annual Town Election	\$2,373,430	Debt Exemption*	Will be completed in FY2009
Middle School/Gymnasium 1997 Annual Town Election	\$550,000	Debt Exemption*	Will be completed in FY2009
Downey School Expansion 1999 Annual Town Election	\$6,500,000	Debt Exemption*	Will be completed in FY012. Net cost to average home \$480 total or \$48/yr. for ten years.
Martha Jones School Expansion 2000 Special Town Election	\$7,200,000	Debt Exemption*	Will be completed in FY012. Net cost to average home \$547 total or \$54/yr. for ten years.
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	\$39,262,300 bond issued. Will be completed 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Special Town Election	\$8,333,640	Debt Exemption*	

*Amount of taxation is directly reduced by state reimbursement (59% of total project).

For debt exemption overrides - debt payment each year is raised outside of Proposition 2 1/2.

Overrides Not Approved

1984 Annual Town Election		Debt Exempt	Exempt Sewer Bond for Sewer Work
1988 Annual Town Election		Debt Exempt	Exempt Road/Sewer Bond
1989 Special Town Election	\$1,500,000	General	General Override for Budget
1991 Special Town Election	\$394,435	Capital Excl	Specific Capital Items
1991 Special Town Election	\$1,282,000	Debt Exempt	Bond for Road Improvement Work
1991 Special Town Election	\$250,000	Debt Exempt	Bond for Purchase of Conservation Land
1993 Annual Town Election	\$500,000	General	General Override to fund teaching positions/curbside recycling
1999 Annual Town Election	\$1,285,320	General	General Override for School Budget
2005 Annual Town Election	\$525,616	General	General Override for Municipal Budget
2005 Annual Town Election	\$2,394,199	General	General Override for School Budget
2005 Annual Town Election	\$1,500,000	General	General Override to fund Capital Stabilization Fund

**Town of Westwood
History of Tax Levy**

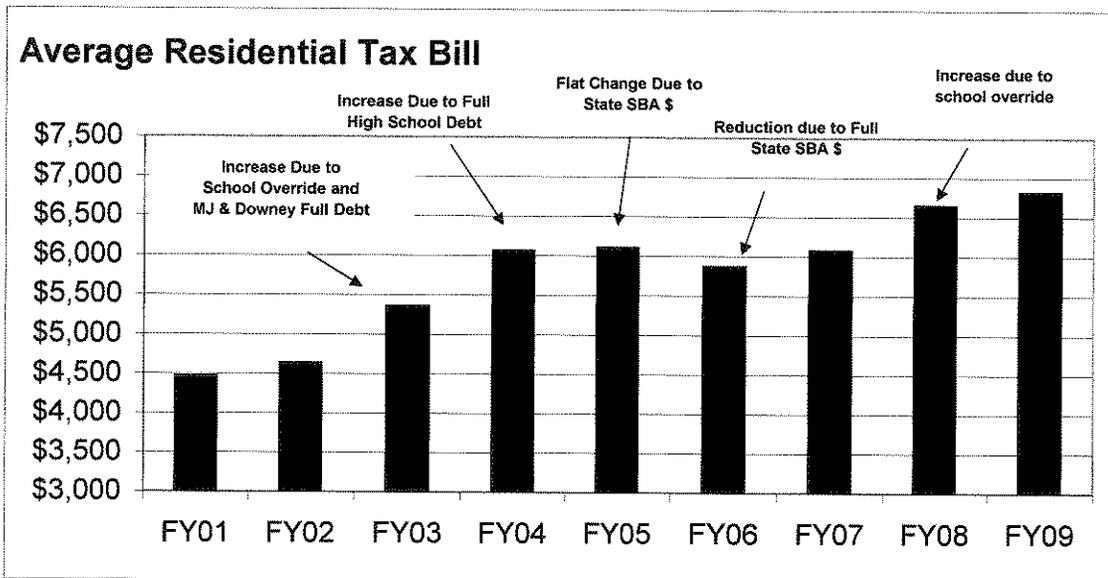
Tax Levy Calculation	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	Projected FY2009
Prior Year Levy Limit	\$32,012,390	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531
Plus 2.5% Increase	\$800,310	\$876,627	\$922,914	\$968,157	\$1,007,044	\$1,048,466	\$1,161,063
Plus New Growth**	\$637,179	\$974,866	\$886,775	\$587,334	\$649,858	\$678,020	\$300,000
General Overrides	\$1,615,203	\$0	\$0	\$0	\$0	\$2,777,387	\$0
Tax Levy Limit	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531	\$47,903,594
Exempt Debt*	\$2,257,706	\$6,265,148	\$4,367,789	\$1,948,546	\$2,219,419	\$2,199,779	\$2,158,527
Levy Capacity	\$37,322,788	\$43,181,723	\$43,094,054	\$42,230,301	\$44,158,076	\$48,642,309	\$50,062,121
Actual Levy Assessed	\$37,288,628	\$43,112,383	\$43,092,347	\$42,197,019	\$43,967,446	\$48,519,937	\$50,062,121
Excess Levy (Taxes not raised)	\$34,160	\$69,340	\$1,707	\$33,282	\$190,630	\$122,373	\$0
Increase in Actual Levy (including new growth)	12.5%	15.6%	0.0%	-2.1%	4.2%	10.4%	3.2%
Increase in Levy without new growth	10.62%	13.00%	-2.10%	-3.44%	2.66%	8.81%	2.56%

* Exempt debt - This is the principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.
 **New Growth - This represents taxes from new residential and commercial development.

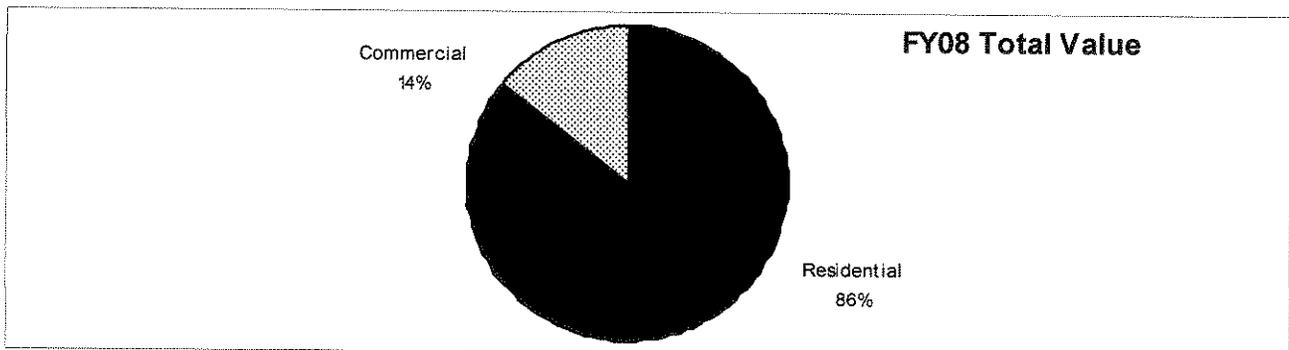
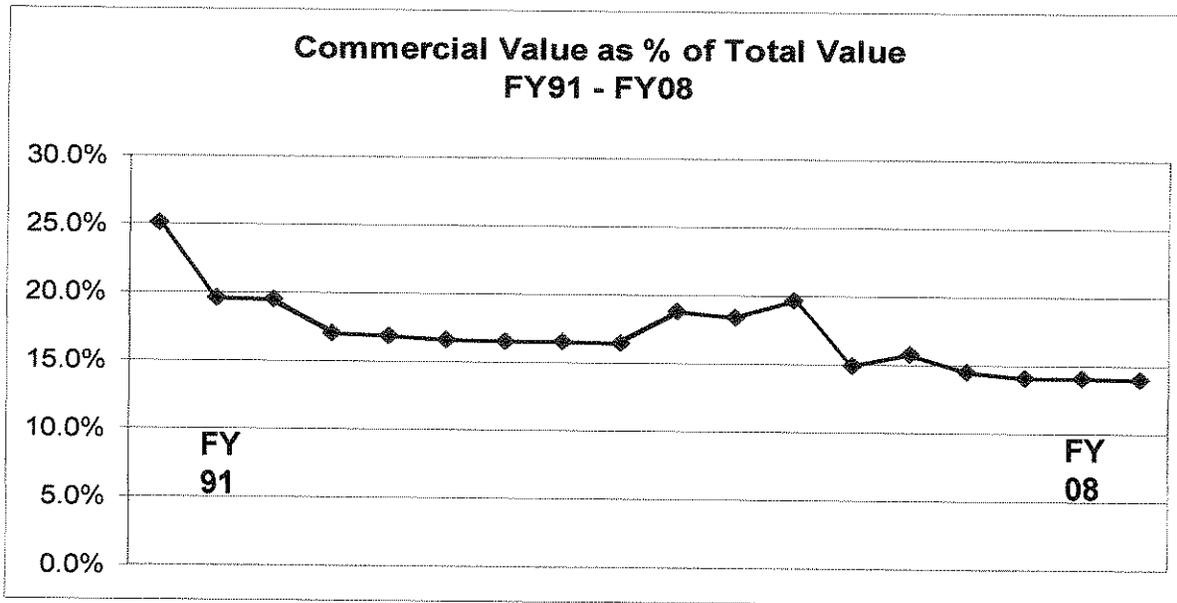
FY09 Tax Change	
2.5/new growth	\$1,461,063
FY08 excess levy	\$122,373
change in exempt debt	<u>-\$41,252</u>
Total Taxes	\$1,542,184

Tax Rate/Tax Bill History

Tax Rate per Thousand	FY02	FY03	FY04	FY05	FY06	FY07	FY08	Projected FY09
Residential	\$13.87	\$11.45	\$12.96	\$11.97	\$10.37	\$10.73	\$11.74	
Commercial	\$21.52	\$20.80	\$23.36	\$20.97	\$18.85	\$19.81	\$21.67	
% of Total Town Value								
Residential Property	80.4%	85.1%	84.2%	85.5%	85.9%	85.9%	85.9%	
Commercial Property	19.6%	14.9%	15.8%	14.5%	14.1%	14.1%	14.0%	
Tax Shift Factor	1.40	1.62	1.60	1.58	1.63	1.65	1.65	
% of Total Town Taxes								
Residential Properties	72.5%	75.9%	74.7%	77.1%	77.1%	76.8%	76.8%	
Commercial Properties	27.5%	24.1%	25.3%	22.9%	22.9%	23.2%	23.2%	
Average Residential Tax Bill								
Home Value	\$334,339	\$468,075	\$468,075	\$510,202	\$566,324	\$566,324	\$566,324	
Tax Bill	\$4,637	\$5,359	\$6,066	\$6,107	\$5,873	\$6,076	\$6,648	\$6,818
Average Tax Bill Increase	3.74%	15.57%	13.2%	0.67%	-3.84%	3.50%	9.40%	2.56%
Single Tax Rate	\$15.37	\$12.84	\$14.60	\$13.27	\$11.56	\$12.01	\$13.13	
Savings to Average Tax Bill from Having Split Tax Rate	\$502.6	\$651.2	\$767.0	\$663.0	\$673.7	\$725.5	\$789.8	



Commercial as % of Total Town Value – Has Been Declining



- Commercial taxed at higher rate:
 - FY08 Commercial - \$21.67
 - FY08 Residential - \$11.74
- FY08 – commercial pay 23% of taxes, while only represents 14% of total value.
- Split rate savings average home \$789 in FY08.

Town of Westwood

Financial Management Policies and Objectives

It is the policy of the Town of Westwood that financial management is conducted with the objectives of safeguarding public funds, protecting the Town's assets, and complying with financial standards and regulations.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the Board of Selectmen seeks policies and procedures that are financially prudent and in the Town's best economic interests.

In adherence to this policy, the Town shall pursue the following objectives:

- To provide effective financial management within the Town that conforms to generally accepted accounting principles;
- To provide public confidence in public financial management;
- To protect and enhance the Town's credit rating and prevent default on any municipal debts;
- To provide quality, essential public safety and education services at the most efficient cost.
- To provide safeguards to ensure the quality and integrity of the financial systems;
- To minimize the Town's financial risk due to unforeseen emergencies;
- To protect and maintain the Town's capital assets.

In order to achieve the above objectives, the Board of Selectmen adopts the following financial policies. The Board of Selectmen will review these financial policies on an annual basis. As part of that review, the Finance Director will report on the status of the goals, particularly how the current reserve balances compare to stated goals.

Further, it is the intention of the Board of Selectmen that these financial policies will serve as the Town's guiding financial principles. The Selectmen will not diverge from the policies without a clear, public statement and analysis of the change(s); (i.e., schedule of long term borrowing).

A. Accounting, Auditing and Financial Planning

1. The Town will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Government Accounting Standards Board.
2. An annual audit will be performed by an independent public accounting firm.
3. The Town will maintain strong financial controls to ensure compliance with Town Meeting appropriations and state regulations.
4. The Town will strive to produce quality financial reporting including clear financial statements, high quality, user friendly annual budget documents, and an annual Comprehensive Annual Finance Report (CAFR).
5. The Town shall strive to attain an extremely favorable credit rating. The Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest rate costs on the Town's long term debt issues. The Town will strive to maintain an extremely favorable credit rating by practicing prudent financial management, strong budget control, good cash management and timely billing and collection.

B. General Fund

1. The annual budget should be prepared such that all current operating expenditures will be paid for with current operating revenue. The Town should not fund ongoing operating expenditures with non-recurring revenue sources, such as free cash or borrowing. Operating expenses shall be supported by ongoing recurring revenue sources, including taxes, state aid, local receipts and fees.
2. The annual operating budget shall include an appropriation to an operating reserve fund. This account shall be used to fund any unforeseen and extraordinary expenses that occur during the fiscal year. Funds are transferred to individual departments during the year only upon recommendation of the Finance Commission. The annual appropriation to this account shall be 1% of the total general fund operating budget, net of debt service. The reserve account may also be used by Town Meeting to meet unexpected, small increases in service delivery costs. This funding will only occur by a transfer article voted at Town Meeting.
3. The Town will maintain adequate working capital in the General Fund by seeking to refrain from using available fund balance equivalent to 4% of the annual general fund operating budget. Specifically, the Town shall strive to maintain free cash at 4% of general fund operating budget, net of debt service. This balance of free cash will provide sufficient cash flow to meet payroll and expenditures without having to borrow in anticipation of tax receipts and will serve as liquid funds that can be used in case of emergency.
4. Free Cash in excess of the goal reserve shall not be used to fund ongoing operating expenditures or budget shortfalls. Free cash in excess of goal amount should be used to:
 - Fund non-recurring, unforeseen expenditures, such as unusually high snow and ice costs;
 - Provide funding for additional capital projects;
 - Build stabilization reserves to goal targets.

C. Revenue

1. The Town will follow an aggressive and equitable policy of collecting revenues.
2. The Town will utilize all available tools to collect revenues including tax title process, title liens, and motor vehicle flagging procedures.
3. The Town will consider the use of service charges as a means of financing services not equitably supported through the existing tax structure.
4. The Town will strive to maintain a healthy commercial tax base to supplement residential tax revenues.
5. The Town will set the annual tax classification factor with the goal to provide residential relief while encouraging appropriate business development. The annual classification factor will be determined utilizing the separate, written document, "Tax Rate Shift Policy".
6. The Town will thoroughly analyze any unexpected and unusual one-time revenue sources before appropriation. One-time revenue sources include items such as unusually high receipts, unanticipated state funds, legal settlements, or other one-time revenues. These funds shall first be considered for use toward meeting reserve level goals and capital needs before being utilized for funding general fund operating budget needs.
7. The Town will thoroughly analyze any new, recurring revenue sources before appropriation. New, recurring revenue sources include significant new commercial development, or other permanent

8. revenue sources. These funds shall first be considered, particularly in the first year, toward meeting reserve level goals and capital needs before being utilized for funding general fund operating budget needs.

D. Reserves

1. The Town will maintain adequate reserve funds to protect the Town from unforeseen, extraordinary needs of an emergency nature. Prudent stewardship of the Town requires such planning and protection for the Town's financial health.
2. Reserve funds will be maintained as part of long term goals to reduce borrowing costs. The Town's reserves are a major factor in the Town's bond rating. Sudden decline in reserve amounts could result in a decline in bond rating and potential increases in costs of borrowing.
3. The Town shall strive to maintain reserve accounts at a minimum of 8% of general fund operating revenues, net of debt service. The total reserve goal should be maintained at 4% in the general fund and 4% in the stabilization account.
4. Stabilization reserve funds shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.
5. The Town shall strive to make an annual appropriation to the stabilization fund. Even if a nominal amount, this annual appropriation will demonstrate the commitment to reserves and keep the account in focus.
6. Funds shall be allocated from reserves only after an analysis and utilization plan has been prepared by the Finance Director and presented to the Board of Selectmen. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs; and that conditions exist in future years that will allow for replenishment of reserve funds.
7. Funds shall be allocated each year in the budget process to replace any use of reserve funds during the preceding fiscal year to maintain the balance of the reserves at 8%.

E. Debt Management

1. Long-term debt should be issued only for capital projects or assets that have a long useful life. It should be issued to pay for the cost of significant infrastructure and capital projects, such as school remodeling, road construction, building construction, and land purchases. Long term debt should not be issued for recurring, small capital purchases with a useful life of less than five years.
2. The Town should attempt rapid debt repayment schedules. The Town shall strive for a rapid repayment schedule of ten years or less. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt obligations. This policy recognizes that capital needs continue and that new debt will continue to be identified and issued.
3. Long-term debt should not be incurred without a clear identification of its financing sources. Long-term debt is generally utilized to fund capital projects that have a long useful life and are relatively expensive. Because of the debt service costs and annual appropriations necessary to retire this debt, there should be clear knowledge and commitment of revenue sources available to pay these costs

without competing with operating budgets for limited resources. Debt issued on behalf of the Sewer Enterprise is supported by sewer user fees.

4. General fund nonexempt debt service should not exceed 8% of general fund revenues. Non-dedicated tax revenue debt service should not exceed 8% of net general fund operating revenue so as to provide appropriate funding for other Town services. Total general fund debt, exempt and non-exempt, should be maintained at no greater than 10-12% of net general fund operating revenues so as to balance total debt costs and tax implications with other services.
5. The Town will follow a policy of full disclosure on all bond offerings and financial prospectus.

F. Capital Planning

1. The Town will maintain its physical assets at a level adequate to protect the Town's capital investments and to minimize future maintenance and replacement costs. The Town's physical resources are a major component of the Town's overall financial assets and represent a significant investment of public funds. As such, the Town must adequately maintain and update its capital assets.
2. The Town will develop a multi-year plan for capital improvements to be known as the "Five-Year Capital Budget," which will be updated on an annual basis. This report will include all known capital needs for a five year period for all school and municipal operations.
3. Capital items shall be defined as follows:
 - Items requiring an expenditure of at least \$10,000 and having a useful life of more than five years.
 - Projects consisting of real property acquisitions, construction, capital asset improvements, long-life capital equipment, or major maintenance/repair of an existing capital item, as distinguished from a normal operating expenditure.
 - Items obtained under a long term lease.
 - Bulk purchases of similar items, such as technology and furniture purchases, shall be aggregated and the total considered a capital item.
4. The Town shall regularly invest in capital stock on an ongoing basis. Annual delays in reinvesting in the Town's capital assets and equipment can often lead to delaying major problems that result in larger investments of financial resources to correct. The Board of Selectmen will continue to stress the importance of capital reinvestment and will carefully balance the financing of capital with annual operating expenses. The Town will strive to maintain 3 - 5% of the general fund operating budget, net of debt, on capital maintenance and replacement.
5. The funding source for capital projects must be identified and analyzed before any long term bonded capital project is recommended. Funding sources for capital projects must be analyzed so as to balance the limited resources available within Proposition 2 ½.
6. Capital projects funding should also be reviewed in relation to impact on property tax limitation.
 - Projects funded with current tax revenues should identify impact on annual operating budget.
 - Projects funded with long-term debt and *not exempted* from Proposition 2 ½ should identify impact on annual operating budgets.
 - Projects funded with long-term debt and *exempted* from Proposition 2 ½ should identify impact on annual tax rate and/or tax bill (debt exclusion).
 - Projects funded with *capital exclusion* should identify impact on current annual tax rate and/or tax bill (capital expenditure exclusion).

7. The annual operating cost of a proposed capital project, as well as debt service costs, will be identified before any long-term bonded capital project is recommended.

Capital projects may increase future expenses, decrease future expenses or may be cost-neutral. The funding of capital projects may fall within available revenue (taxes or fees) or new revenue sources (debt or capital exclusions). It is important to project the impact that the proposed capital project has on the operating budget so that operating budget funding sources can also be identified or new funding sources identified. Future operating and maintenance costs for all new capital facilities will be fully costed out.

G. Sewer Enterprise Fund

1. Rates and fees for sewer funds shall be established so as to produce revenue that does not exceed the amount of annual appropriation made for the enterprise, less any funds received for the enterprise from any other source without express authority from the Town Meeting.
2. Sewer funds are reviewed annually to project revenues and expenditures for the next fiscal year, estimates of the current year, and projections for future years. Estimates of capital projects and debt service should be included in order to project impact on sewer rates.
3. Betterments will be assessed for sewer extensions. Sewer projects that are extensions on the existing system will be assessed to the property owner according to the betterment formula for sewer projects. When specific benefits accrue to property owner(s), betterments will be assessed in accordance with state statutes and local policies. This funding source will contribute all or a portion of the costs associated with the capital projects.
4. Sewer main replacements should be scheduled so as to avoid major increases in sewer rates. The current sewer funds are established as self-supporting on a cash basis. Revenues are planned to cover operating budgets, indirect and overhead costs, and debt service payments. Sewer long-term debt schedules should be closely monitored to ensure that new sewer debt replaces completed debt instead of continually adding to total debt.
5. The sewer enterprise will maintain adequate working capital to finance operations. In the absence of retained earnings, operations would require the use of General Fund cash which would reduce General Fund cash available for investment, and consequently reduce General Fund Revenue. To avoid the use of General Fund cash as working capital for the sewer operations, and to accommodate fluctuations in revenue due to consumption variations, retained earnings shall be maintained at an appropriate level. The amount retained for this purpose shall be at least equal to 10% of sewer fund revenues.

H. Gifts, Grants, and Other Funds

1. All grants shall be managed to comply with the laws, regulations and guidance of the grantor.
2. All gifts and donations shall be managed and expended according to the wishes and instructions of the donor and shall be in compliance with applicable state laws and regulations.
3. All user fees and revolving funds shall be managed in compliance with applicable state laws and regulations. User fees will be set so as to generate only the revenue needed to recover the allowable costs of the programs.

4. All gifts, grants, and fees shall be evaluated for suitability and consistency with Town policies. They shall also be formally approved and accepted by the Board of Selectmen and/or School Committee.
5. Any gifts with conditions determined to be unsuitable for the Town will not be accepted.

I. Investment Policy

1. Disbursement, collection, and deposit of all funds will be managed to insure protection and safeguard of funds, and adequate cash flow to meet the Town's needs of operations.
2. The Town will strive to maximize the return on its portfolio, with the primary objectives of safety of principal, liquidity of funds and maximum yield.
3. The Town Treasurer will maintain a separate, written, detailed investment policy.

Adopted by the Board of Selectmen on January 12, 2004.

Financial Policies Status Update – February, 2008

Policy	Target	Actual	Comments	Target Status
B. 2. Operating Reserve Fund – shall be 1% of total general fund operating budget, net of debt service.	\$522,213 1%	FY08 Budget \$400,000	Close to target; 76% of target.	Not Met
B. 3. Free Cash – shall maintain at 4% of general fund operating budget, net of debt service.	\$2,088,852 4%	\$1,142,342 2.1%	Actual is at 54% of goal, approximately \$946,000 short of goal. This would be <u>before</u> use of any free cash	Not Met
D. 3. Reserve accounts – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$2,175,598 Total 8% or \$4,351,196	Stabilization Actual 1.7% \$968,827 Total 3.8% or \$2,111,169	Stabilization approximately \$1.2M short of target. Total is at 48% of target. This would be <u>before</u> use of free cash.	Not Met
E. 4. General fund nonexempt debt service should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$4,351,196	Actual 1.4%	Target is met.	✓
E. 4. Total General fund exempt and nonexempt debt should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$6,526,194	Actual 11.2% \$6,124,069	Actual is within target by .8%.	✓
F. 5. Investment in capital stock – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$1,566,639 3%	\$823,000 1.6%	Actual is approximately \$740,000 short of target. Actual at 52% of target.	Not Met
G. 5. Maintain sewer retained earnings – will maintain 10% of sewer fund revenues.	\$400,060 10%	\$463,909 11%	Actual is approximately at target.	✓

Financial Policies Status Update Cont'd....

Other Policies	Comments	Target Status
<p>B.1. General Fund – Annual budget should be prepared covering operating expenditures with current operating revenue, not non-recurring revenue sources.</p>	<p>As part of FY08 budget solution, \$395,473 of Free Cash was used to support operating budget (\$76,000 school benefits and \$94,475 school and municipal operating – \$225,000 energy reserve.)</p>	<p>Not Met</p>
<p>D.5. Reserves – Town will strive to make annual appropriation to the Stabilization Fund</p>	<p>\$25,000 appropriated at 2006 Annual Town Meeting; will continue making appropriations going forward.</p>	<p>✓</p>
<p>F.2. Capital Planning – Town will develop a multi-year plan for capital improvements.</p>	<p>Produced 5-year Capital Improvement Plan document; will continue to improve document and produce on an annual basis.</p>	<p>✓</p>



Town Meeting

May 5

7:30 P.M.

High School Gymnasium