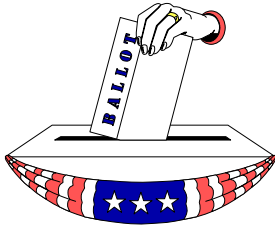

Westwood Finance Commission

Warrant and Recommendations For the Annual Town Meeting

Annual Town Meeting
May 7, 2007 – 7:30 P.M.
High School Gymnasium
200 Nahatan Street



Westwood's Town Election
Tuesday, April 24, 2007
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

ONE ASSESSOR FOR THREE YEARS
TWO LIBRARY TRUSTEES FOR THREE YEARS
ONE MODERATOR FOR ONE YEAR
TWO PLANNING BOARD MEMBERS FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS
ONE TOWN CLERK FOR THREE YEARS

BALLOT QUESTION:

Shall the Town of Westwood be allowed to assess an additional \$2,777,387 in real estate and personal property taxes for the purposes of funding the operating budget of the WESTWOOD PUBLIC SCHOOLS, for the fiscal year beginning July 1, 2007?

The Finance Commission recommends passage of the above override question. Please see Article No. 22 on page 45 for actual vote.

Override costs and tax bill impact on the following page.



Override Information

Override Cost

An override costs approximately \$2.50 per \$100,000 of override amount per \$100,000 of home value. The following chart shows approximate override cost.

Override Costs

Override Amount	Approximate Cost Per \$100,000 of Home Value	Approximate Cost For Average Home \$566,000
\$100,000	\$2.50	\$14.15
\$2,777,387	\$69.43	\$393

The current average home value is \$566,000 with a current FY07 tax bill of \$6,073. This bill will increase in FY08 to \$6,227, a \$154 or 2.54% increase. Any approved override would be added to this base FY08 bill.

FY08 Tax Bill Without Override

	FY07	FY08	\$ Change	% Change
Approximate Amount Per \$100,000 of Home Value	\$1073	\$1100	\$27	2.54%
Approximate Amount Per Average (\$566,000) Home	\$6073	\$6227	\$154	2.54%

FY08 Tax Bill With Override

	FY07	FY08	\$ Change	% Change
Approximate Amount Per \$100,000 of Home Value	\$1073	\$1169	\$96	9%
Approximate Amount Per Average (\$566,000) Home	\$6073	\$6620	\$547	9%

THE ISSUES.....
2007 ANNUAL TOWN MEETING
SUMMARY OF WARRANT ARTICLES

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6	Authorize the Board of Selectmen to take all actions necessary to alter Whitewood Road and Juniper Road and lay out a new town way in their vicinity	27
7	Authorize the Board of Selectmen to amend the existing development restrictions encumbering 213 Whitewood Road to create an access road and/or pedestrian path	29
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The Town of Westwood accommodates the needs of all physically challenged or disabled people by reasonable means in accordance with the Americans with Disabilities Act. Please contact the Finance Commission office at (781)320-1029 to make your request known.

THE ISSUES.....CONTINUED
2007 ANNUAL TOWN MEETING
SUMMARY OF WARRANT ARTICLES

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Please Note

At the time of printing this booklet, all necessary article information was not available on warrant article Nos. 6, 7, 10, 11, 20, and 21. The Finance Commission will vote their recommendation(s) on these articles as well as the salaries for elected officials at their meeting on May 2, 2007. That meeting will be held at 7:30 P.M. at the Senior Center.

On May 4, the Finance Commission's recommendations and comments on these articles will be posted on the Town's web site at: www.townhall.westwood.ma.us and will be available at Town Hall.

This information will also be provided at Town Meeting on May 7.

Warrant Begins on Page 24.

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-fourth day of said month, A.D. 2007, 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
TWO PLANNING BOARD MEMBERS FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS
ONE TOWN CLERK FOR THREE YEARS

QUESTION:

Shall the Town of Westwood be allowed to assess an additional \$2,777,387 in real estate and personal property taxes for the purposes of funding the operating budget of the WESTWOOD PUBLIC SCHOOLS, for the fiscal year beginning July 1, 2007?

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 7, 2007 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 Thirty-Three Thousand Nine Hundred Twenty-Two Dollars (\$133,922) to supplement the following fiscal year 2007 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Reserve Fund	\$133,922	Snow & Ice	\$75,000
		COA Salary	\$21,000
		Police Salary	\$25,000
		DPW Operations – Street Sweeper	\$12,922
Total	\$133,922	Total	\$133,922

(Board of Selectmen)

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

Articles 1 and 2	
<i>These articles make adjustments in various budgets that may have an increase in expenditures and require a supplemental budget (see list below). The funds are generally transferred from budgets that have an unanticipated surplus and from the reserve account.</i>	
<ul style="list-style-type: none"> ▪ <i>Snow and Ice – storm related expenses.</i> ▪ <i>COA/Police Salaries – coverage for staff absences/vacancies.</i> ▪ <i>DPW Street Sweeper – necessary repair to DPW equipment.</i> ▪ <i>Ambulance Services – additional costs associated with ambulance services funded with ambulance receipts.</i> ▪ <i>FY07 School Operating Budget – additional Chapter 70 state funding received after May 2006 Town Meeting.</i> 	

ARTICLE 2

To see if the Town will vote to appropriate by transfer from available funds the sum of One Hundred Thirty-Nine Thousand Dollars (\$139,000) to supplement the following fiscal year 2007 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Ambulance Receipts	\$21,000	Ambulance Services	\$21,000
Overlay Surplus (additional FY07 Chapter 70 received after May 2006 Town Meeting)	\$118,000	FY07 School Operating Budget	\$118,000
Total	\$139,000	Total	\$139,000

(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.

Department	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 authorize the Board of Selectmen to take any actions necessary, including acquiring, at no expense to the Town, by purchase, conveyance, gift, eminent domain or otherwise, any necessary interests in land, to layout a portion of Canton Street as a town way and widen a portion of this layout where necessary, as shown on the Relocation Plans, for putting in a cul-de-sac preventing through traffic, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith, or vote to take any other action related thereto.

(Board of Selectmen)

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

The purpose of this article is to authorize the Board of Selectmen to take actions to mitigate traffic impacts along Canton Street. Following the construction of a new access ramp from Canton Street to Interstate 95, motorists have increasingly used Canton Street as a shortcut between Route 128 and Interstate 95. If Canton Street remains unaltered, the Westwood Station development is expected to further increase the cut-through traffic and thus increase the burden on Westwood residents. This article would enable the Town to prevent through traffic by installing a cul-de-sac and rerouting neighborhood traffic. Accordingly, the Finance Commission unanimously supports this article as a means of mitigating traffic impacts along Canton Street. Please see attached map.

ARTICLE 6

To see if the Town will vote to authorize the Board of Selectmen to take any actions necessary, including acquiring, at no expense to the Town, by purchase, conveyance, gift, eminent domain or otherwise, any necessary interests in land, (1) to alter the layouts of Whitewood Road and a corner of Juniper Road at its intersection with Whitewood Road to improve access to Westwood Station Boulevard from I-95; (2) to discontinue a portion of Whitewood Road and a corner of Juniper Road at its intersection with Whitewood Road that are inconsistent with the altered layout; and (3) to lay out as a town way a Blue Hill Drive extension, all as shown on the Relocation Plans, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith, or vote to take any other action in relation thereto.

(Board of Selectmen)

NOTE: At the time of printing, the plan for this article was still being prepared. The plan will be filed with the Town Clerk seven days before Town Meeting and will be presented at Town Meeting as well.

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 7

To see if the Town will vote to authorize the Board of Selectmen to amend existing development restrictions currently held by the Town encumbering 213 Whitewood Road to allow for the realignment of an access way from Blue Hill Drive substantially as shown on the Relocation Plans and/or for a pedestrian path, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith, or vote to take any other action in relation thereto.

(Board of Selectmen)

NOTE: At the time of printing, the plan for this article was still being prepared. The plan will be filed with the Town Clerk seven days before Town Meeting and will be presented at Town Meeting as well.

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 8

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 and depicted as the "Project Area" on a plan set entitled "Town of Westwood May 7, 2007 Town Meeting Warrant Article Exhibit Plans – Westwood Station Project Roadways, Easements and Infrastructure" ("Relocation Plans"), or to take any other action in relation thereto:

- (A) To authorize the Board of Selectmen to acquire, at no expense to the Town, 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:
 - (1) Lay out as a town way a relocated portion of University Avenue substantially as shown on the Relocation Plans and designated thereon as "New Roadway Area No. 1."
 - (2) Lay out as a town way Westwood Station Boulevard substantially as shown in the Relocation Plans and designated thereon as "New Roadway Area No. 2."
 - (3) Lay out as a town way NStar Way, substantially as shown on the Relocation Plans and designated thereon as "New Roadway Area No. 3."
 - (4) Lay out and take or acquire easements related to widening portions of University Avenue and Canton Street at their intersection substantially as shown on the Relocation Plans and designated thereon as "New Roadway Area Nos. 4 and 5."
 - (5) Accept temporary right of way easements for public travel and infrastructure facilities over any land necessary within the Project Area to serve as temporary rights of way until completion of applicable portions of infrastructure and roadway realignment.

- (B) To authorize the Board of Selectmen to discontinue the following portions of existing town ways, to enter into all agreements and execute any and all instruments as may be

necessary on behalf of the Town to effect said discontinuance, or take any other action relative thereto necessary to:

- (1) Discontinue a portion of University Avenue substantially as shown on the Relocation Plans and designated thereon as "Discontinued Roadway Area No. A."
 - (2) Discontinue a portion of Rosemont Road substantially as shown on the Relocation Plans and designated thereon as "Discontinued Roadway Area No. B."
 - (3) Discontinue a portion of Harvard Street substantial as shown on the Relocation Plans, said portion being designated thereon as "Discontinued Roadway Area No. C."
 - (4) Discontinue a portion of NStar Way as it was previously approved but not recorded, as shown on the Relocation Plans, said portion being designated thereon as "Discontinued Roadway Area No. D."
- (C) To authorize the Board of Selectmen to abandon or relocate, at no expense to the Town and for no consideration, those certain roadway, sidewalk, landscape, signage, drainage and infrastructure easements and rights held by the Town depicted on the Relocation Plans, and to acquire, at no expense to the Town, by purchase, gift, eminent domain or otherwise, certain easements, rights and interests in land related to new sewer, drainage and other municipal infrastructure shown on the Relocation Plans, so as to conform with the new infrastructure relocation design and roadway alignment substantially as shown on the Relocation Plans, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith.
- (D) To authorize the Board of Selectmen to acquire, at no expense to the Town, by purchase, gift, eminent domain or otherwise, and thereafter to abandon or dispose of any private interests in land within the bounds of the following existing town ways: University Avenue, Rosemont Road, Marymount Avenue and Harvard Street, and related private slope easements and rights pertaining to said town ways substantially as shown on the Relocation Plans, on terms acceptable to the Board of Selectmen, said abandonment or disposal being for no consideration, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith.
- (E) To authorize the Board of Selectmen to acquire, at no expense to the Town, by purchase, gift, eminent domain or otherwise, and thereafter to abandon, dispose of or relocate, certain easements, rights and interests in land related to rights of way, utilities, signs, drainage and slopes shown on the Relocation Plans, to conform with the new infrastructure relocation design and roadway alignment substantially as shown on the Relocation Plans, on terms acceptable to the Board of Selectmen, said abandonment, disposal, or relocation being for no consideration, and to enter into all agreements and execute any and all instruments or take any other action relative thereto as may be necessary on behalf of the Town in connection therewith.

(Board of Selectmen)

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

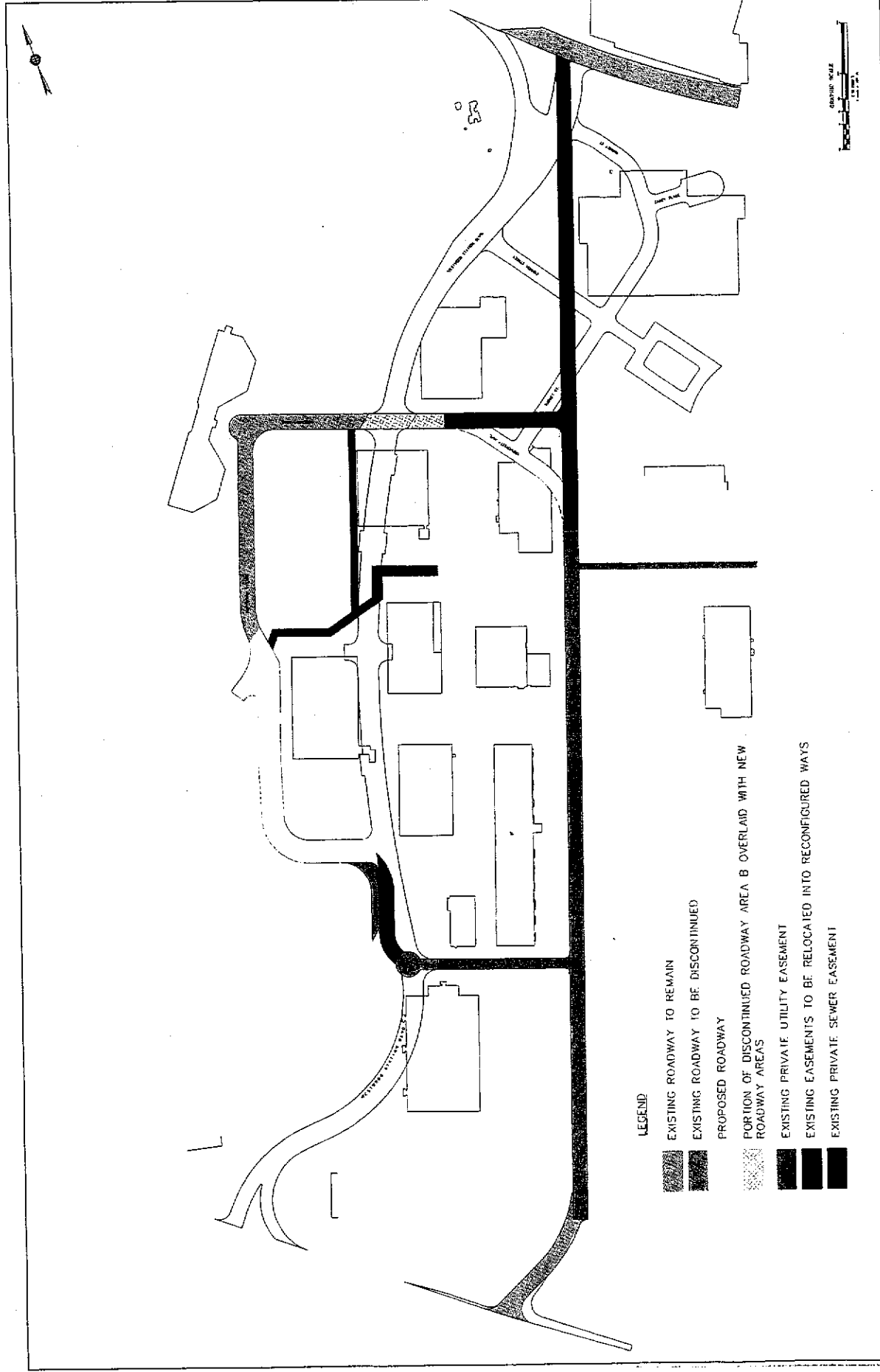
Although lengthy and somewhat abstract, this article is necessary to create the public portion of the new roadway system for the Westwood Station Project, as shown on the accompanying plans, while at the same time tending to some historical matters that are relatively insignificant but nonetheless need to be addressed. The area of Town known as Westwood Station is an industrial park that was mostly developed in the 1960s and 1970s by a few owners of large tracts of land, namely Glacier, Sand & Stone Co., Inc., Canton Street Trust, 128 Westwood Industrial Trust, Westwood Trust, and Camelot Trust. In order to create the infrastructure (e.g., roadways, sewers, drainage, and so on) necessary to serve a privately-owned and operated industrial park, these parties agreed to grant each other various drainage easements, slope easements, rights of travel in University Avenue, Rosemont Road, and Marymount Avenue, and related rights. At the time, these were all private roads. When the roads were accepted as town ways, the Town took no action to eliminate the underlying private easement rights, as is usually done. As a result, there are a number of private rights—essentially relics of a bygone era—that are inconsistent with the Town's existing rights in these roads and the redevelopment of this area as something other than an outdated industrial park. An example is the private slope easement that burdens Rosemont Road and Marymount Avenue, both of which, as noted, are public streets. The article would authorize the Selectmen to acquire and release any such rights.

The core of the article authorizes the Selectmen to take all actions necessary to alter and relocate portions of University Avenue, Rosemont Road and Marymount Avenue, to lay out a portion of the new Westwood Station Boulevard as a public way, and to conform sewage, drainage, and other municipal infrastructure to the redesigned roadway system for Westwood Station. Because it will authorize the Board of Selectmen to bring about an upgrade of the outdated infrastructure serving this area while controlling the process, the article poses environmental benefits that are potentially significant, especially given that most of the area is located within the Water Resource Protection Overlay District.

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, and redesign of the roadways and associated infrastructure, including any claims arising from the exercise of eminent domain, if necessary. It should be noted, however, that the types of rights at issue make private claims unlikely. For instance, a person who has a private right of travel over the old layout of University Avenue suffers no harm by the proposed actions; he or she will be able to travel along the entirety of the new layout of University Avenue, which will remain a public way.

In summary, the article would authorize the Selectmen to take the actions necessary to bring about improvements to the roadways and infrastructure serving the Westwood Station area while imposing no financial burden on the Town and, therefore, is supported unanimously by the Finance Commission. Please see attached maps.

<p>NO LINES SHALL BE DRAWN ON THIS PLAN UNLESS SPECIFICALLY AUTHORIZED BY THE ENGINEER.</p>	<p>DATE: 10/15/2010</p> <p>PROJECT: [REDACTED]</p> <p>SCALE: [REDACTED]</p>	<p>DESIGNED BY: [REDACTED]</p> <p>CHECKED BY: [REDACTED]</p> <p>DATE: 10/15/2010</p>
	<p>PROJECT NO: [REDACTED]</p> <p>DATE: 10/15/2010</p>	



ARTICLE 9

To see if the Town will authorize the Board of Selectmen to negotiate an agreement for payment in lieu of taxes (PILOT) and any other agreements, including a “development agreement” requiring mitigation for impacts attributable to the Westwood Station project, with the proponents of that project and the owners of the underlying land.

(Board of Selectmen)

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

As our elected representatives, the Board of Selectmen is generally empowered to undertake certain formal and informal activities on behalf of the Town. This article evidences the desire of the Town for the Selectmen to continue to negotiate on the Town's behalf the terms and provisions of key agreements regarding the Westwood Station project. These agreements are expected to embody the tax and non-tax economic benefits and risk-reducing mitigation features of the project. This article does not alleviate the duty of the Selectmen to appear in front of Town Meeting or any of the various Town commissions or boards if otherwise required.

ARTICLE 10

To see if the Town will vote to authorize the Board of Selectmen to take certain actions relative to the financing of the Westwood Station project, more specifically as follows, or take any other action in relation thereto:

- (A) To authorize the Board of Selectmen to approve a Tax Increment Financing (TIF) Agreement pursuant to M.G.L. c. 40, § 59 with the proponents of the Westwood Station project and the owners of the underlying property;
- (B) To confirm the Board of Selectmen's designation of the location of the Westwood Station project, as shown on Assessors' Map 33, Lots 6, 8, 11, 12, 13, 15, 16, 17, 19 and 20, and Map 37, Lots 10, 16, 17 and 18, as the “Westwood Station Economic Opportunity Area”; and
- (C) To authorize the Board of Selectmen to submit an Economic Opportunity Area Application, TIF Plan, and Certified Project Application to the Massachusetts Economic Assistance Council for the Westwood Station project located within the Westwood Station Economic Opportunity Area, as described in the TIF Agreement, and to take such other action as may be necessary to obtain approval of the Certified Project Application, the Economic Opportunity Area, the TIF Plan, and the TIF Zone, and to implement the TIF Agreement, or take any other action relative thereto.

(Board of Selectmen)

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 11

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of [_____] (\$ _____) for the costs associated with the permitting of the Westwood Station project, to be spent on resource and staffing needs for inspection and other services during and after construction, and 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, or to take any other action related thereto.

(Board of Selectmen)

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 12

To see if the Town will vote to amend the Westwood Zoning Bylaw 9.6.9.2 to insert a new Section 9.6.9.2.5, as provided below, or take any other action in relation thereto:

“9.6.9.2.5 Within the MUOD, the phrase “on-site” as used in Section 7.3.8.7 and Section 9.3, Water Resource Protection Overlay District (WRPOD), shall refer to land in lots subject to an MUOD Area Master Plan Special Permit, so that (1) the requirements for the recharge of storm drainage may be met across the aggregate of all land in lots within the Area Master Plan, but do not have to be met on each individual lot; and (2) the requirements for wastewater disposal may be met through a privately-operated wastewater treatment facility serving some or all lots within the Area Master Plan provided that the facility is constructed, approved and operated in accordance with all applicable federal, state, and local laws.

(Board of Selectmen)

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

This article deals with allowing storm drainage recharge and wastewater disposal in the Mixed Use Overlay District (MUOD) and the Water Resource Protection Overlay District (WRPOD) to be met across the entire project area.

The current zoning bylaws apply to individual lots which are the traditional form of ownership. Since Westwood Station (or any project suitable for a MUOD) is envisioned as a single project governed by an Area Master Plan, it makes sense that the recharge of storm drainage may be met across the aggregate of all lots within the project rather than having to be met on each individual lot. This will create a more efficient, aesthetically pleasing and environmentally friendly footprint for the project while meeting all mandated requirements.

Although there is no current plan for private wastewater treatment in this area, the Finance Commission, and Planning Board, supports the approval of this bylaw change for possible future implementation. By treating wastewater on-site rather than pumping it into the sewer system, the

treated water can continue to re-supply the watershed where it originated rather than contributing to the possible decline of water levels.

ARTICLE 13

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 to insert a new Section 9.6.5.7, as provided below, or take any other action in relation thereto:

“9.6.5.7 Cogeneration Plant, provided that for purposes of this Section, (1) a “Cogeneration Plant” shall mean a power-producing plant that, while producing electricity, uses its waste energy to produce heat, however transported (e.g., via gas, steam, hot water, forced hot air, or other media), and/or cold, such as may be generated when byproduct heat is used in absorption chillers for cooling; and (2) to the extent that the Cogeneration Plant provides services through erection, construction, alteration or maintenance of gas, electrical, steam or water transmission or distribution systems and collection supply or disposal systems, whether underground or overhead, such services need not be provided by a public service corporation or governmental agency, notwithstanding the definition of “Essential Services” in Section 2.0 of this Bylaw.”

(Board of Selectmen)

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

Although there are no current plans for co-generation of power within this area the Finance Commission and Planning Board support the approval of this bylaw change for possible future implementation. The current state of the technology means that co-generation facilities can be cleaner, more efficient and more reliable than traditional large scale power plants.

ARTICLE 14

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 to insert a new Section 9.6.5.8, as provided below, and to renumber the existing Section 9.6.5.8 to be Section 9.6.5.12, or take any other action in relation thereto:

“9.6.5.8 Shuttle Service System, which shall mean the operation of buses or similar motor vehicles designed for the transport of groups of people, together with the following facilities: a covered garage for parking shuttle vehicles, shelters at shuttle stops, and maintenance facilities, provided that, if a maintenance facility is located within the Water Resource Protection Overlay District, only those maintenance or repair services shall be allowed as are reviewed and approved by the Planning Board in an Area Master Plan Special Permit and conditioned in a manner that serves the purposes of the Water Resource Protection Overlay District, and provided further that in no event shall maintenance and repair services in the Water Resource Protection Overlay District include the changing of motor oil, or the use or storage of any petroleum

product, or the refueling of vehicles with any oil or hazardous material as defined in M.G.L. c. 21E.”

(Board of Selectmen)

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

The Finance Commission supports the use of shuttle services throughout the Westwood Station project. This article allows for the basic infrastructure support of shuttle service systems within the Town's Mixed Use Overlay District. Specifically, this article allows for covered garage facilities for parking shuttle services, shelters at shuttle stops, and maintenance facilities. Before any maintenance facility may be located within the Water Resource Protection Overlay District, this article requires that it be reviewed and approved by the Planning Board in an Area Master Plan Special Permit; provided, however, that the services at such a maintenance facility shall not include the changing of motor oil, or the use or storage of any petroleum product, or refueling of vehicles with any oil or hazardous material. This limitation was important to the members of the Finance Commission and, we understand, to the Planning Board. This means that no repair or maintenance services involving oil or other hazardous materials would be allowed within the Water Resource Protection Overlay District.

While special authorization is not required for the operation of shuttle services, authorization for the infrastructure support referenced in this article within the Mixed Use Overlay District is needed, and will help to promote the use of shuttles within Westwood Station. The Finance Commission believes that increased shuttle services will help to reduce the number of motor vehicles circulating within Westwood Station, thereby reducing overall traffic. As mentioned, the facilities allowed by this article would nevertheless require approval by the Planning Board before they could be located in the Water Resource Protection Overlay District, and the Finance Commission believes that this provides the Town with effective control over the location of the facilities while supporting the goal of reducing traffic within Westwood Station.

ARTICLE 15

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 to insert a new Section 9.6.5.9, as provided below, or take any other action in relation thereto:

- “9.6.5.9 In Retail Sales and Services establishments of 15,000 square feet or more only, the installation in customer-owned or operated vehicles of electronic accessories purchased at such retail establishments, such as sound systems or other media systems, provided that the installation is performed in a covered garage or covered bay designed and utilized specifically for that purpose. For purposes of this Section, such installation shall not be considered Motor Vehicle Light Service as defined in Section 2.0 of this Bylaw, and the fuel in the fuel tanks of such customer vehicles shall not be considered the storage of liquid petroleum products or oil or hazardous material;”

(Board of Selectmen)

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

This modification to the zoning bylaw will make it permissible for a specific retailer to install electronic automobile accessories purchased in that retail store. The Finance Commission felt that there were sufficient controls relative to the size of the store and definition of permissible activities while still providing the flexibility to attract a desired retail tenant.

ARTICLE 16

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 to insert a new Section 9.6.5.11, as provided below, or take any other action in relation thereto:

“9.6.5.11 Restaurant with Entertainment, provided that (1) the Restaurant with Entertainment is part of an Area Master Plan that includes at least 500,000 square feet of Retail Sales and Services uses in the aggregate; (2) the Entertainment is at all times subordinate and incidental to the Restaurant use; and (3) the Entertainment takes place while the Restaurant is offering meal service. For purposes of this Section, Entertainment shall be defined within the MUOD as the provision of live, recorded, or interactive music, comedy, vocals, drama or media or other entertainment licensed by the Town but shall not include Adult Use;”

(Board of Selectmen)

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

This zoning change is designed to attract a high caliber of restaurant to the MUOD district at the same time enhancing the dining experience for the patrons of the restaurant. It also stresses that entertainment is only allowed as an adjunct to dining. The language of this bylaw has been carefully crafted to ensure clear definitions and controls by the licensing authority of the Town. The Finance Commission was concerned that other restaurants in Town would be at a complete disadvantage, since this bylaw change affects the MUOD District only. The Finance Commission has discovered that restaurants outside of the MUOD District can apply for and receive an entertainment license, subject to the same rules and regulations through a special permit filed with the Zoning Board of Appeals.

ARTICLE 17

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.9 by inserting a new Section 9.6.9.1.6, as provided below, or take any other action in relation thereto:

“9.6.9.1.6 In an MUOD Area Master Plan Special Permit, the Planning Board may approve, in lieu of the requirements of Section 6.1.17, such landscaping requirements as the Planning Board determines are appropriate in light of

the type of parking facility and the parking or loading area location and relationship to nearby buildings, which landscaping may be shown on plans included in an Area Master Plan Special Permit but, in all events, must be reviewed and approved pursuant to Environmental Impact and Design Review under Section 7.3.”

(Board of Selectmen)

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

The current zoning bylaw specifies explicit landscaping design requirements for parking areas, including minimum area to be landscaped as well as minimum tree sizes that are appropriate for surface parking and may not be appropriate for the type of structured parking planned for the Westwood Station project. This change gives the Planning Board more flexibility in approving landscaping that is most appropriate for a given parking area, but in no way restricts their ability to continue to exercise their due diligence in assessing visual relief, wind interruption, and safe patterns of internal traffic circulation.

ARTICLE 18

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 by inserting new language at the end of Section 9.6.5.8 (which pursuant to Article 5 is re-numbered as Section 9.6.5.12), as provided below, or take any other action in relation thereto:

“, irrespective of whether such uses are located on the same lot as the principal uses, provided that the principal use to which each such use is accessory must be clearly identified, and provided further that any use or building that is accessory to principal uses must be reviewed and approved by the Planning Board in an Area Master Plan Special Permit.”

(Board of Selectmen)

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

In keeping with the theme stated earlier of viewing this as a single project governed by a single Area Master Plan it makes sense to allow for the possibility that accessory uses may be located in a separate area than the principal use it serves.

An example to clarify this concept would be having a receiving / distribution facility that could serve multiple retail establishments within the development. By centralizing these types of facilities rather than requiring those to be located next to each store, the amount of paved land could potentially be reduced. Minimizing impervious surfaces in this area will be much more environmentally friendly and more appropriate due to the proximity of the wells supplying the Dedham – Westwood drinking water.

ARTICLE 19

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.9.2 by inserting a new Section 9.6.9.2.6, as provided below, or take any action in relation thereto:

“9.6.9.2.6 For purposes of Section 9.3.7.6, with respect to the land in lots subject to an MUOD Area Master Plan Special Permit, uses requiring wastewater disposal may be connected to a private wastewater treatment facility, if constructed, approved, and operated in accordance with all applicable federal, state, and local laws.”

(Board of Selectmen)

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

This article allows for a private wastewater treatment facility within the MUOD to be operated in accordance with all applicable federal, state and local laws. This is similar to a prior article but this amends a different section of the zoning bylaw. Again, no wastewater treatment plant is currently being proposed; but the Finance Commission supports the concept because of its potentially favorable environmental impact.

ARTICLE 20

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.5 to insert a new Section 9.6.5.10, as provided below, or take any other action in relation thereto:

“9.6.5.10 Medical Center or Clinic;”

(Board of Selectmen)

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 21

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 9.6.6 to insert a new Section 9.6.6.3, as provided below, or take any other action in relation thereto:

“9.6.6.3 Notwithstanding the definition of “Motel or Hotel” set forth in Section 2.0 of this Bylaw, in an MUOD Area Master Plan Special Permit, the Planning Board may allow a Motel or Hotel that has units with independent cooking facilities, provided that such unit shall not be occupied by any guest for more than seven (7) continuous months, nor may the guest reoccupy any unit within thirty (30) days of a continuous seven (7) month stay, and no occupant may claim residency at such location.”

(Board of Selectmen)

The Finance Commission recommendation will be made at Town Meeting.

ARTICLE 22

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, 2007, through June 30, 2008, as set forth in Appendix D of the Finance Commission's Report to the 2007 Annual Town Meeting, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by a vote of 12 in favor and 1 opposed, 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, 2007 through June 30, 2008 as set forth in Appendix D of this report.

Town Budget
Appendix D – See Page 73

Please refer to the Finance Commission's Education (page 4) and Municipal (page 15) Subcommittee reports for a full discussion of the Town's FY08 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 23

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred Seventeen Thousand Dollars (\$417,000) 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>
1500 GPM Engines (6 th of 6 payments)	Fire	\$117,535	\$56,035 Free Cash/ \$61,500 Taxation
(2) Dump Truck & Plow & Sanders	DPW	\$124,000	Free Cash
End User Technology/Software Upgrades	IS	\$75,000	Free Cash
Replacement of Police Vehicles	Police	\$100,465	Free Cash

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 23, 24, 25

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. The municipal and school requests represent level funding with the FY07 budget. Although not the entire solution to the capital needs of the community, they 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 24

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred Six Thousand Dollars (\$406,000) 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>
Technology	School	\$183,500	\$122,000 Free Cash/ \$61,500 Taxation
Furniture, Fixtures and Equipment	School	\$16,500	Free Cash
Repair and Maintenance	School	\$50,000	Free Cash
Copiers	School	\$77,600	Free Cash
Modulars - Hanlon	School	\$78,400	Free Cash

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 25

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Hundred Fifty-Five Thousand Dollars (\$155,000) for the following capital equipment and improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Service Vehicle	Sewer	\$55,000	Sewer User Fees
Sewer Utility Vehicle	Sewer	\$30,000	Sewer User Fees
Pump Replacement	Sewer	\$70,000	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 26

To see whether the Town will vote to adopt M.G.L. c. 39, § 23D (as amended by c. 79 of the Acts of 2006) to allow a member of any municipal board, committee or commission of the Town of Westwood, including but not limited to the zoning board of appeals, the conservation commission, and the planning board, to miss a single session of an adjudicatory hearing and still vote on the matter provided that the absentee member examines all evidence received at the session, including an audio or video recording or transcript of the session, and provides written certification that he or she has done so prior to voting on the matter, which certificate is to be included in the record of the hearing, or take any other action in relation thereto.

(Board of Selectmen)

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

This article will allow a member of any municipal board, committee, or commission of the Town of Westwood to miss a single session of a hearing and still vote on the matter at issue. It applies to adjudicatory hearings, the purpose of which is to judge a matter and issue a binding decision, not to all meetings open to the public. Examples are hearings on permit applications under the state Wetlands Protection Act and the local wetlands protection bylaw and applications for special permits under the zoning bylaw. Prior to voting on the matter, the absentee member must certify in writing that he or she has examined all evidence introduced in the missed session, including an audio or video recording or a transcript. As a result, the board, committee, or commission will have to know well in advance when a member will miss a hearing session so that it can make arrangements to record or transcribe the session. The article would apply only to hearings opened after Town Meeting, not to pending hearings commenced before the article is adopted.

The state statute on which this article is based was adopted in response to court decisions establishing strict requirements for attendance by the members of a board, committee or commission sitting on an adjudicatory hearing. Members were disqualified from voting after missing a single session no matter what they did to educate themselves on the evidence presented in the missed hearing session. Because the members who serve on most municipal boards, committees, and commissions are volunteers who are very busy and are engaged in a number of activities, the Legislature saw need to create more flexibility without compromising the need for each voting member to be fully informed on the matter before voting. The Finance Commission believes that the Legislation achieves this goal and will allow Westwood's boards, committees and commissions to function more efficiently without compromising the process. Accordingly, the Finance Commission supports adopting this article.

ARTICLE 27

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 recurrent article empowers the Board of Selectmen to apply for and accept state assistance should it become available. Historically, Westwood has been very successful in obtaining State funding. This success was due, in part, to the diligence of employees who continually monitor all possible funding sources. The Selectmen have ensured that acceptance of the funding does not materially alter the nature of the Town. The Finance Commission recommends adoption of the article.

ARTICLE 28

To see if the Town will vote to amend its General Bylaws by adding a new Section 18A, titled "Stormwater Management."; as follows:

Discharges to the Municipal Drain System

A. PURPOSE

The purpose of this section is to eliminate non-stormwater discharges to the Town of Westwood's Municipal Storm Drain System. Non-stormwater discharges contain contaminants and supply additional flows to the Town's storm drain system. Increased and contaminated stormwater runoff are major causes of:

- (1) impairment of water quality and flow in lakes, ponds, streams, rivers, wetlands and groundwater;
- (2) contamination of drinking water supplies;
- (3) contamination of clam flats and other coastal areas;
- (4) alteration or destruction of aquatic and wildlife habitat; and
- (5) flooding.

Regulation of illicit connections and discharges to the municipal storm drain system is necessary for the protection of the Town of Westwood's natural resources, municipal facilities, and to safeguard the public health, safety, welfare and the environment.

The objectives of this section are:

- (1) To prevent pollutants from entering the Town's municipal separate storm sewer system (MS4);
- (2) To prohibit illicit connections and unauthorized discharges to the MS4;
- (3) To require the removal of all such illicit connections;
- (4) To comply with state and federal statutes and regulations relating to stormwater discharges; and
- (5) To establish the legal authority to ensure compliance with the provisions of this by-law through inspection, monitoring, and enforcement.

B. DEFINITIONS

Unless a different definition is indicated in other sections of this by-law, the following definitions and provisions shall apply throughout this Article, also referred to in this Article, as this by-law or Section.

AUTHORIZED ENFORCEMENT AGENCY: Conservation Commission (hereafter “the Commission”), its employees or agents designated to enforce this by-law.

BEST MANAGEMENT PRACTICE (BMP): An activity, procedure, restraint, or structural improvement that helps to reduce the quantity or improve the quality of stormwater runoff.

CLEAN WATER ACT: The Federal Water Pollution Control Act (33 U.S.C. § 1251 *et seq.*) as hereafter amended.

DISCHARGE OF POLLUTANTS: The addition from any source of any pollutant or combination of pollutants into the municipal storm drain system or into the waters of the United States or Commonwealth from any source.

GROUNDWATER: Water beneath the surface of the ground.

ILLCIT CONNECTION: A surface or subsurface drain or conveyance, which allows an illicit discharge into the municipal storm drain system, including without limitation sewage, process wastewater, or wash water and any connections from indoor drains, sinks, or toilets, regardless of whether said connection was previously allowed, permitted, or approved before the effective date of this by-law.

ILLCIT DISCHARGE: Direct or indirect discharge to the municipal storm drain system that is not composed entirely of stormwater, except as exempted in Section 6. The term does not include a discharge in compliance with an NPDES Storm Water Discharge Permit or resulting from fire fighting activities exempted pursuant to Part G (4)(B), of this by-law.

IMPERVIOUS SURFACE: Any material or structure on or above the ground that prevents water infiltrating the underlying soil. Impervious surface includes without limitation roads, paved parking lots, sidewalks, and roof tops.

MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) or MUNICIPAL STORM DRAIN SYSTEM: The system of conveyances designed or used for collecting or conveying stormwater, including any road with a drainage system, street, gutter, curb, inlet, piped storm drain, pumping facility, retention or detention basin, natural or man-made or altered drainage channel, reservoir, and other drainage structure that together comprise the storm drainage system owned or operated by the Town of Westwood.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) STORM WATER DISCHARGE PERMIT: A permit issued by United States Environmental Protection Agency or jointly with the Commonwealth of Massachusetts that authorizes the discharge of pollutants to waters of the United States.

NON-STORMWATER DISCHARGE: Discharge to the municipal storm drain system not composed entirely of stormwater.

PERSON: An individual, partnership, association, firm, company, trust, corporation, agency, authority, department or political subdivision of the Commonwealth or the federal government, to the extent permitted by law, and any officer, employee, or agent of such person.

POLLUTANT: Any element or property of sewage, agricultural, industrial or commercial waste, runoff, leachate, heated effluent, or other matter whether originating at a point or nonpoint source,

that is or may be introduced into any sewage treatment works or waters of the Commonwealth. Pollutants shall include without limitation:

- (1) paints, varnishes, and solvents;
- (2) oil and other automotive fluids;
- (3) non-hazardous liquid and solid wastes and yard wastes;
- (4) refuse, rubbish, garbage, litter, or other discarded or abandoned objects, ordnances, accumulations and floatables;
- (5) pesticides, herbicides, and fertilizers;
- (6) hazardous materials and wastes; sewage, fecal coliform and pathogens;
- (7) dissolved and particulate metals;
- (8) animal wastes;
- (9) rock; sand; salt, soils;
- (10) construction wastes and residues;
- (11) and noxious or offensive matter of any kind.

PROCESS WASTEWATER: Water which, during manufacturing or processing, comes into direct contact with or results from the production or use of any material, intermediate product, finished product, or waste product.

RECHARGE: The process by which groundwater is replenished by precipitation through the percolation of runoff and surface water through the soil.

STORMWATER: Runoff from precipitation or snow melt.

TOXIC OR HAZARDOUS MATERIAL or WASTE: Any material, which because of its quantity, concentration, chemical, corrosive, flammable, reactive, toxic, infectious or radioactive characteristics, either separately or in combination with any substance or substances, constitutes a present or potential threat to human health, safety, welfare, or to the environment. Toxic or hazardous materials include any synthetic organic chemical, petroleum product, heavy metal, radioactive or infectious waste, acid and alkali, and any substance defined as Toxic or Hazardous under G.L. Ch.21C and Ch.21E, and the regulations at 310 CMR 30.000 and 310 CMR 40.0000.

WATERCOURSE: A natural or man-made channel through which water flows or a stream of water, including a river, brook or underground stream.

WATERS OF THE COMMONWEALTH: all waters within the jurisdiction of the Commonwealth, including, without limitation, rivers, streams, lakes, ponds, springs, impoundments, estuaries, wetlands, coastal waters, and groundwater.

WASTEWATER: any sanitary waste, sludge, or septic tank or cesspool overflow, and water that during manufacturing, cleaning or processing, comes into direct contact with or results from the production or use of any raw material, intermediate product, finished product, byproduct or waste product.

C. APPLICABILITY

This section shall apply to flows entering the municipally owned storm drainage system.

D. AUTHORITY

This Article is adopted under authority granted by the Home Rule Amendment of the Massachusetts Constitution, the Home Rule statutes, the regulations of the federal Clean Water Act found at 40 CFR 122.34, Article 1, Section 4 of the General Bylaws of the Town of Westwood and Chapter 9 of the Charter of the Town of Westwood.

E. RESPONSIBILITY FOR ADMINISTRATION

The Commission shall administer, implement and enforce this by-law. Any powers granted to or duties imposed upon the Commission may be delegated in writing by the Commission to employees or agents of the Commission.

F. REGULATIONS

The Commission may promulgate rules and regulations to effectuate the purposes of this by-law. Failure by the Commission to promulgate such rules and regulations shall not have the effect of suspending or invalidating this by-law.

G. PROHIBITED ACTIVITIES

1. Illicit Discharges

No person shall dump, discharge, cause or allow to be discharged any pollutant or non-stormwater discharge into the municipal separate storm sewer system (MS4), into a watercourse, or into the waters of the Commonwealth.

2. Illicit Connections

No person shall construct, use, allow, maintain or continue any illicit connection to the municipal storm drain system, regardless of whether the connection was permissible under applicable law, regulation or custom at the time of connection.

3. Obstruction of Municipal Storm Drain System

No person shall obstruct or interfere with the normal flow of stormwater into or out of the municipal storm drain system without prior consent from the Commission.

4. Exemptions

A. Discharge or flow resulting from fire fighting activities;

B. The following **non-stormwater discharges** or flows are exempt from the prohibition of non-stormwaters provided that the source is not a significant contributor of a pollutant to the municipal storm drain system:

- (1) Waterline flushing;
- (2) Flow from potable water sources;
- (3) Springs;
- (4) Natural flow from riparian habitats and wetlands;
- (5) Diverted stream flow;
- (6) Rising groundwater;
- (7) Uncontaminated groundwater infiltration as defined in 40 CFR 35.2005(20), or uncontaminated pumped groundwater (e.g. sump pump), provided that where a pump intake exists inside a structure, the operator seeks a permit from the Commission prior to discharge, and thereafter discharges in accordance with the requirements of the permit and applicable laws and regulations to be issued by the Commission;
- (8) Water from exterior foundation drains, footing drains (not including active groundwater dewatering systems), crawl space pumps, or air conditioning condensation;
- (9) Discharge from landscape irrigation or lawn watering;
- (10) Water from individual residential car washing;
- (11) Discharge from dechlorinated swimming pool water (less than one ppm chlorine) provided the water is allowed to stand for one week prior to draining and the pool is drained in such a way as not to cause a nuisance;
- (12) Discharge from street sweeping;
- (13) Dye testing, provided verbal notification is given to the Commission prior to the time of the test;
- (14) Non-stormwater discharge permitted under an NPDES permit, waiver, or waste discharge order administered under the authority of the United States Environmental Protection Agency, provided that the discharge is in full compliance with the requirements of the permit, waiver, or order and applicable laws and regulations; and
- (15) Discharge for which advanced written approval is received from the Commission as necessary to protect public health, safety, welfare or the environment.

H. **EMERGENCY SUSPENSION OF STORM DRAINAGE SYSTEM ACCESS**

The Commission may suspend municipal storm drain system access to any person or property without prior written notice when such suspension is necessary to stop an actual or threatened discharge of pollutants that presents imminent risk of harm to the public health, safety, welfare or

the environment. In the event any person fails to comply with an emergency suspension order, the Authorized Enforcement Agency may take all reasonable steps to prevent or minimize harm to the public health, safety, welfare or the environment.

I. NOTIFICATION OF SPILLS

Notwithstanding other requirements of local, state or federal law, as soon as a person responsible for a facility or operation, or responsible for emergency response for a facility or operation has information of or suspects a release of materials at that facility or operation resulting in or which may result in discharge of pollutants to the municipal drainage system or waters of the Commonwealth, the person shall take all necessary steps to ensure containment, and cleanup of the release. In the event of a release of oil or hazardous materials, the person shall immediately notify the municipal fire and police departments. In the event of a release of non-hazardous material, the reporting person shall notify the Authorized Enforcement Agency no later than the next business day. The reporting person shall provide to the Authorized Enforcement Agency written confirmation of all telephone, facsimile or in-person notifications within three business days thereafter. If the discharge of prohibited materials is from a commercial or industrial facility, the facility owner or operator of the facility shall retain on-site a written record of the discharge and the actions taken to prevent its recurrence. Such records shall be retained for at least three years.

J. ENFORCEMENT

The Commission or an authorized agent of the Commission shall enforce this by-law, regulations, orders, violation notices, and enforcement orders, and may pursue all civil and criminal remedies for such violations.

1. Civil Relief

If a person violates the provisions of this section, regulations, permit, notice, or order issued thereunder, the Commission may seek injunctive relief in a court of competent jurisdiction restraining the person from activities which would create further violations or compelling the person to perform abatement or remediation of the violation.

2. Orders

The Commission or an authorized agent of the Commission may issue a written order to enforce the provisions of this section or the regulations thereunder, which may include: (a) elimination of illicit connections or discharges to the MS4; (b) performance of monitoring, analyses, and reporting; (c) that unlawful discharges, practices, or operations shall cease and desist; and (d) remediation of contamination in connection therewith.

If the enforcing person determines that abatement or remediation of contamination is required, the order shall set forth a deadline by which such abatement or remediation must be completed. Said order shall further advise that, should the violator or property owner fail to abate or perform remediation within the specified deadline, the Town may, at its option, undertake such work, and expenses thereof shall be charged to the violator.

Within thirty (30) days after completing all measures necessary to abate the violation or to perform remediation, the violator and the property owner will be notified of the costs incurred by the Town, including administrative costs. The violator or property owner may file a written protest objecting to the amount or basis of costs with the Commission within thirty (30) days of receipt of the notification of the costs incurred. If the amount due is not received by the

expiration of the time in which to file a protest or within thirty (30) days following a decision of the Commission affirming or reducing the costs, or from a final decision of a court of competent jurisdiction, the costs shall become a special assessment against the property owner and shall constitute a lien on the owner's property for the amount of said costs. Interest shall begin to accrue on any unpaid costs at the statutory rate provided in G.L. Ch. 59, § 57 after the thirty-first day at which the costs first become due.

3. Criminal Penalty

Any person who violates any provision of this by-law, regulation, order or permit issued thereunder, shall be punished by a fine of not more than \$300.00. Each day or part thereof that such violation occurs or continues shall constitute a separate offense.

4. Non-Criminal Disposition

As an alternative to criminal prosecution or civil action, the Town may elect to utilize the non-criminal disposition procedure set forth in G.L. Ch. 40, §21D and Article 10, section 23 of the Town of Westwood General Bylaws, in which case the Agent of the Conservation Commission of the Town shall be the enforcing person. The penalty for the 1st violation shall be a warning. The penalty for the 2nd violation shall be \$100.00. The penalty for the 3rd and subsequent violations shall be \$300.00. Each day or part thereof that such violation occurs or continues shall constitute a separate offense.

5. Entry to Perform Duties Under this Section

To the extent permitted by state law, or if authorized by the owner or other party in control of the property, the Commission, its agents, officers, and employees may enter upon privately owned property for the purpose of performing their duties under this by-law and regulations and may make or cause to be made such examinations, surveys or sampling as the Commission deems reasonably necessary.

6. Appeals

The decisions or orders of the Commission shall be final. Further relief shall be to a court of competent jurisdiction.

7. Remedies Not Exclusive

The remedies listed in this section are not exclusive of any other remedies available under any applicable federal, state or local law.

K. SEVERABILITY

The provisions of this section are hereby declared to be severable. If any provision, paragraph, sentence, or clause, of this section or the application thereof to any person, establishment, or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of this section or by-law.

L. TRANSITIONAL PROVISIONS

Residential property owners shall have 60 days from the effective date of the by-law section to comply with its provisions provided good cause is shown for the failure to comply with the by-law during that period.

(DPW Director)

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

The Finance Commission unanimously supports this article as it allows the Town to comply with federal and state law and empowers the Conservation Commission to protect our water resources.

Like other municipalities, Westwood is required to have in place a mechanism to enforce discharges into its storm water systems and waterways in order to comply with regulations of, and permits issued by, the U.S. Environmental Protection Agency and/or the Massachusetts Department of Environmental Protection. This article proposes adding a new Section 18A to the Town's General Bylaws to satisfy this requirement. Proposed Bylaw Section 18A delegates to the Conservation Commission the ability to issue rules and regulations to prevent illegal discharges into, and connections to, the Town's storm water drain system and waterways. The new provision also prohibits obstructions to the normal operations of the drain system, and establishes a variety of remedies available to the Conservation Commission to deal with violations of the Bylaw, including emergency suspension of access to drains and the implementation of civil and criminal penalties. Importantly, the proposed Bylaw sets forth a number of exemptions for ordinary course residential activities including landscape irrigation, lawn watering, car washing, sump pumps (where a permit may be required) and pool draining. We note that our Town Charter requires a vote of two-thirds of those voting at Town Meeting to approve an amendment to our Bylaws.

ARTICLE 29

To see if the Town will vote to amend its General Bylaws, Article 10, section 23 by deleting the existing section 23 and substituting the following:

Section 23. Non Criminal Disposition of Bylaw Violations.

Any bylaw of the Town of Westwood relating to the Board of Health, the Conservation Commission or Building Commissioner or any rule or regulation of the Board of Health, the Town of Westwood, or the Commonwealth of Massachusetts, the violation of which is subject to a specific penalty, may in the discretion of the Town Official who is the appropriate enforcing person, be enforced in the method provided in Section 21D of Chapter 40 of the Massachusetts General laws, said section being incorporated by reference herein.

"Enforcing person", as used in this bylaw shall mean the Health Director and other agents of the Board of Health; the Conservation Agent and other agents of the Conservation Commission and the Building Commissioner.

(DPW Director)

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

This article proposes a technical amendment to Article 10, Section 23 of the General Bylaws to facilitate the proposed new Bylaw Section 18A proposed in Article 28. Article 29 merely adds the Conservation Commission to the roster of Town agencies entitled to enforce bylaws, rules or regulations using powers designated in Section 21D of Chapter 40 of the Massachusetts General Laws. This provision permits the Conservation Commission to elect to enforce violations through civil penalties in lieu of criminal penalties, and to set these penalties at an amount not to exceed \$300 per violation. The Finance Commission believes the purpose of the proposed new bylaw Section 18A is aided by the Conservation Commission having the latitude to seek civil penalties rather than criminal penalties when violations are not intentional, are accidental or otherwise do not merit criminal treatment. Our Town Charter requires a vote of two-thirds of those voting at Town Meeting to approve an amendment to our Bylaws.

ARTICLE 30

To see if the town will vote to accept General Laws Chapter 59 section 5 clause 55, which would allow units, leased to and occupied by members of cooperatives and occupied by them as their domiciles, to be considered as owned by the members for the purpose of making them eligible for personal exemptions, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2007, or take any active relative thereto.

(Veterans' Services Director)

The Finance Commission, by a vote of 11 in favor and 1 abstention, recommends that the Town so vote.

Currently, veterans who own a home in Westwood are eligible for personal exemptions under General Law Chapter 59 Section 5. This article will allow veterans who live in a co-op, such as Fox Hill Village, to be considered owned by the veteran and thereby eligible for the same exemptions, making this bylaw equitable for all our veterans who have served our country.

ARTICLE 31

To see what sum of money the Town will vote to raise and appropriate and/or transfer from available funds to continue construction of the new Veterans' Park.

(Veterans' Services Director)

The Finance Commission, by unanimous vote of those present,

Recommends: That the Town vote to appropriate the sum of Eleven Thousand One Hundred Seventy-Five Dollars (\$11,175) to continue construction of the new Veterans' Park; and to meet said appropriation, transfer the sum of Eleven Thousand One Hundred Seventy-Five Dollars (\$11,175) from free cash.

Several years ago the Town of Westwood appropriated twenty five thousand dollars (\$25,000) as part of an initial funding to move the Veterans' Memorial to a more central location near the Town's cemeteries. Through the diligent use of fund raising and donated services, the new park is partially complete with additional work and funding needed. Approximately, fourteen thousand dollars (\$14,000) remains unspent. The Selectmen have agreed to allocate approximately eleven thousand dollars (\$11,000) to further help complete the new park. The Finance Commission felt that it was only right to help honor those individuals that served Westwood and the nation through military service.

ARTICLE 32

To see if the Town will vote to transfer from the care, custody and control of the Board of Selectmen to the care, custody and control of the Conservation Commission, to be managed and controlled by the Conservation Commission in accordance with and for the purposes of M.G.L.A. chapter 40, §8C, as amended, the following parcel of land:

The land in Westwood, Norfolk County, Massachusetts being shown as Lot 6 on Assessors Map #24 in the Town of Westwood consisting of 3.28 acres, more or less, and being a portion of a parcel of land marked "Charles J. Grady" as shown on a plan entitled "Plan of Subdivision of Land Belonging to Charles J. Grady, Westwood, Mass." Dated May 5, 1947 Arnold E. Schaier, Engr, recorded in Norfolk Deeds Plan Book 164, Plan 564 of 1951.

Said premises having been previously taken by the Board of Selectmen by an Order of Taking by Eminent Domain, dated July 18, 2001, and recorded at the Norfolk County Registry of Deeds at Book 15283, Page 184.

(Christopher Poreda, 155 Willard Circle)

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

The Town originally acquired Lot 6 by eminent domain in order to improve drainage in the surrounding neighborhood, which had been battling flooding problems. Petitioner proposed this article as a means of minimizing the likelihood that Lot 6 would be developed in a manner that would negatively impact the surrounding neighborhood. Since the article was proposed, however, Petitioner and the Board of Selectmen have discussed a hybrid arrangement in which the Conservation Commission would assume control over a buffer zone around the perimeter of the property while the Board of Selectmen would retain control over the rest of the property. This type of arrangement would preserve the possibility that the Board of Selectmen could pursue water mitigation activities on the site. Accordingly, the Finance Commission recommends that the Town vote indefinite postponement.

ARTICLE 33

To see if the Town will vote to accept as a Town Way the street listed below as laid out by the Selectmen, or take any other action thereon.

Shoe String Lane

(Board of Selectmen)

At the time of printing this report, Shoe String Lane was not recommended for acceptance by the Board of Selectmen. A Finance Commission recommendation will be made at Town Meeting should this street be certified as complete by the Town Engineer and recommended for acceptance by the Board of Selectmen and the Planning Board.

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	7/1/06-6/30/07	\$ 26,395	\$ 27,451	\$ 28,549	\$ 29,690		\$ 35,428
		7/1/07-6/30/08	\$ 27,187	\$ 28,274	\$ 29,405	\$ 30,581		\$ 36,491
5	<i>no positions assigned</i>	7/1/06-6/30/07	\$ 28,770	\$ 29,921	\$ 31,118	\$ 32,363		\$ 38,617
		7/1/07-6/30/08	\$ 29,633	\$ 30,819	\$ 32,051	\$ 33,334		\$ 39,775
6	COA Outreach Worker Recreation Programmer Town Service Representative	7/1/06-6/30/07	\$ 31,360	\$ 32,614	\$ 33,919	\$ 35,275		\$ 42,092
		7/1/07-6/30/08	\$ 32,300	\$ 33,592	\$ 34,936	\$ 36,334		\$ 43,355
7	Civilian Communications Officer Custodial Supervisor/Animal Control Officer	7/1/06-6/30/07	\$ 34,182	\$ 35,549	\$ 36,971	\$ 38,450		\$ 45,881
		7/1/07-6/30/08	\$ 35,207	\$ 36,616	\$ 38,080	\$ 39,604		\$ 47,257
8	Finance Commission Administrator Solid Waster Coordinator/Facilities Mgr	7/1/06-6/30/07	\$ 37,258	\$ 38,749	\$ 40,299	\$ 41,911		\$ 50,010
		7/1/07-6/30/08	\$ 38,376	\$ 39,911	\$ 41,508	\$ 43,168		\$ 51,510
9	Assistant Recreation Director COA Program Development Director Sanitarian/Food Inspector Youth Services Counselor	7/1/06-6/30/07	\$ 40,612	\$ 42,236	\$ 43,925	\$ 45,683		\$ 54,511
		7/1/07-6/30/08	\$ 41,830	\$ 43,503	\$ 45,243	\$ 47,053		\$ 56,146
10	Assistant Building Inspector Conservation Specialist Electrical Inspector Executive Assistant Gas/Plumbing Inspector Public Health Nurse	7/1/06-6/30/07	\$ 44,267	\$ 46,037	\$ 47,879	\$ 49,794		\$ 59,417
		7/1/07-6/30/08	\$ 45,595	\$ 47,418	\$ 49,315	\$ 51,288		\$ 61,199
11	Aquatics Manager Computer Systems Analyst Economic Development Officer Geographic Information Specialist	7/1/06-6/30/07	\$ 48,251	\$ 50,181	\$ 52,188	\$ 54,275		\$ 64,764
		7/1/07-6/30/08	\$ 49,698	\$ 51,686	\$ 53,754	\$ 55,904		\$ 66,707

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						
	Council on Aging Director	7/1/06-6/30/07	\$ 52,593	\$ 54,697	\$ 56,885	\$ 59,160	\$ 70,593
	Director of Youth and Family Services	7/1/07-6/30/08	\$ 54,171	\$ 56,338	\$ 58,591	\$ 60,935	\$ 72,711
	Recreation Director						
	Superintendent of Turf Management (vacant) Town Planner						
13	Building Commissioner						
	Health Director	7/1/06-6/30/07	\$ 57,327	\$ 59,620	\$ 62,004	\$ 64,485	\$ 76,947
	Human Resource Director	7/1/07-6/30/08	\$ 59,046	\$ 61,408	\$ 63,865	\$ 66,419	\$ 79,255
	Sewer Superintendent						
	Superintendent of Highways/Cemeteries/Trees Town Accountant						
14	Deputy Fire Chief						
	Library Director						
	Police Lieutenant	7/1/06-6/30/07	\$ 62,486	\$ 64,985	\$ 67,585	\$ 70,288	\$ 83,872
	Project Manager Town Engineer	7/1/07-6/30/08	\$ 64,361	\$ 66,935	\$ 69,612	\$ 72,397	\$ 86,388
15	Director of Information Technology	7/1/06-6/30/07	\$ 68,110	\$ 70,834	\$ 73,667	\$ 76,614	\$ 91,420
		7/1/07-6/30/08	\$ 70,153	\$ 72,959	\$ 75,877	\$ 78,913	\$ 94,163
16	Director of Public Works						
	Finance Director	7/1/06-6/30/07	\$ 74,240	\$ 77,209	\$ 80,298	\$ 83,509	\$ 99,648
	Fire Chief	7/1/07-6/30/08	\$ 76,467	\$ 79,525	\$ 82,706	\$ 86,015	\$ 102,638
	Police Chief						
17	Town Administrator	7/1/06-6/30/07	\$ 80,921	\$ 84,158	\$ 87,524	\$ 91,025	\$ 108,616
		7/1/07-6/30/08	\$ 83,349	\$ 86,683	\$ 90,150	\$ 93,756	\$ 111,875

Appendix A

LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN								
Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 4+ to Maximum
L-4								
	Library Custodian	7/1/06 - 6/30/07	Annual	\$26,394.22	\$27,384.01	\$28,410.91	\$29,476.32	\$35,433.47
		7/1/06 - 6/30/07	Hourly	\$14.50	\$15.05	\$15.61	\$16.20	\$19.47
		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
L-5								
	Library Assistant	7/1/06 - 6/30/07	Annual	\$28,505.76	\$29,574.73	\$30,683.78	\$31,834.42	\$38,268.15
	Technical Services Assistant	7/1/06 - 6/30/07	Hourly	\$15.66	\$16.25	\$16.86	\$17.49	\$21.03
		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
L-6								
	Library Bookkeeper	7/1/06 - 6/30/07	Annual	\$30,786.22	\$31,940.71	\$33,138.48	\$34,381.18	\$41,329.61
		7/1/06 - 6/30/07	Hourly	\$16.92	\$17.55	\$18.21	\$18.89	\$22.71
		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
L-7								
	Senior Library Custodian	7/1/06 - 6/30/07	Annual	\$33,249.12	\$34,495.96	\$35,789.56	\$37,131.67	\$44,635.97
		7/1/06 - 6/30/07	Hourly	\$18.27	\$18.95	\$19.66	\$20.40	\$24.53
		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
L-8								
	Branch Librarian	7/1/06 - 6/30/07	Annual	\$35,909.05	\$37,255.64	\$38,652.73	\$40,102.20	\$48,206.85
	Children's Librarian	7/1/06 - 6/30/07	Hourly	\$19.73	\$20.47	\$21.24	\$22.03	\$26.49
	Library Circulation Supervisor	7/1/07 6/30/08	Annual	\$36,986.32	\$38,373.31	\$39,812.31	\$41,305.27	\$49,653.06
	Reference Librarian	7/1/07 6/30/08	Hourly	\$20.32	\$21.08	\$21.87	\$22.70	\$27.28
L-9								
	<i>no position assigned</i>	7/1/06 - 6/30/07	Annual	\$38,781.77	\$40,236.09	\$41,744.94	\$43,310.38	\$52,063.40
		7/1/06 - 6/30/07	Hourly	\$21.31	\$22.11	\$22.94	\$23.80	\$28.61
		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
L-10								
	Head of Adult Services	7/1/06 - 6/30/07	Annual	\$41,884.32	\$43,454.98	\$45,084.54	\$46,775.21	\$56,228.47
	Head of Children's Services	7/1/06 - 6/30/07	Hourly	\$23.01	\$23.88	\$24.77	\$25.70	\$30.89
	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

The Salary Schedule Annual Rate above is based on a 35 hour week.

Part Time Seasonal Positions	Date	Hourly Rate
Substitute Librarian	7/1/06 - 6/30/07	\$16.67 - \$18.91
	7/1/07 6/30/08	\$16.67 - \$19.48
Substitute Librarian Assistant	7/1/06 - 6/30/07	\$12.16 - \$13.80
	7/1/07 6/30/08	\$12.16 - \$14.21
Temporary Support Staff	7/1/06 - 6/30/07	\$9.00 - \$13.66
	7/1/07 6/30/08	\$9.00 - \$14.07

SEIU CLERICAL EMPLOYEES

Level 8										
Grade	Position Title	Fiscal Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	10 yrs. Service
2										
	<i>no positions assigned</i>	1/1/07- 6/30/07 7/1/07 -6/30/08	\$501.75 \$516.80	\$521.82 \$537.47	\$532.26 \$548.22	\$542.90 \$559.19	\$553.76 \$570.37	\$564.83 \$581.78	\$576.13 \$593.41	\$587.65 \$605.28
3										
	Department Clerk	1/1/07- 6/30/07 7/1/07 -6/30/08	\$541.80 \$558.05	\$563.47 \$580.38	\$574.74 \$591.98	\$586.24 \$603.82	\$597.96 \$615.90	\$609.92 \$628.22	\$622.12 \$640.78	\$634.56 \$653.60
4										
	Principal Clerk	1/1/07- 6/30/07 7/1/07 -6/30/08	\$585.20 \$602.76	\$608.61 \$626.87	\$620.78 \$639.40	\$633.20 \$652.19	\$645.86 \$665.24	\$658.78 \$678.54	\$671.95 \$692.11	\$685.39 \$705.95
5										
	Accounting Specialist Office Assistant Staff Accountant	1/1/07- 6/30/07 7/1/07 -6/30/08	\$638.05 \$657.19	\$663.57 \$683.48	\$676.84 \$697.15	\$690.38 \$711.09	\$704.19 \$725.31	\$718.27 \$739.82	\$732.64 \$754.62	\$747.29 \$769.71
6										
	Administrative Assistant Benefits Coordinator Conservation Coordinator Payroll Coordinator	1/1/07- 6/30/07 7/1/07 -6/30/08	\$695.45 \$716.31	\$723.27 \$744.97	\$737.73 \$759.87	\$752.49 \$775.06	\$767.54 \$790.56	\$782.89 \$806.38	\$798.55 \$822.50	\$814.52 \$838.95
7										
	<i>no positions assigned</i>	1/1/07- 6/30/07 7/1/07 -6/30/08	\$757.75 \$780.48	\$788.06 \$811.70	\$803.82 \$827.94	\$819.90 \$844.49	\$836.30 \$861.38	\$853.02 \$878.61	\$870.08 \$896.18	\$887.48 \$914.11
8										
	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Purchasing Administrator/ Facilities Site Manager	1/1/07- 6/30/07 7/1/07 -6/30/08	\$826.00 \$850.78	\$859.04 \$884.81	\$876.22 \$902.51	\$893.75 \$920.56	\$911.62 \$938.97	\$929.85 \$957.75	\$948.45 \$976.90	\$967.42 \$996.44

**Salary Schedule above is based on a 35 hour week.
This is a redesigned Salary Schedule per the FY07 Collective Bargaining Agreement**

POLICE DEPARTMENT

Grade	Title	Fiscal Year	Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Service Step
P-3									
	SERGEANT	7/1/06-12/31/06		\$54,892.29	\$55,990.14	\$57,109.95			
		1/1/07-6/30/07		\$56,539.06	\$57,669.85	\$58,823.24			30 yrs+ \$59,999.71
		7/1/07-6/30/08		\$58,235.24	\$59,399.94	\$60,587.94			30 yrs+ \$61,799.70
P-4									
	OFFICER	7/1/06-12/31/06		\$40,993.31	\$43,183.16	\$46,127.97	\$47,050.52	\$47,991.53	
		1/1/07-6/30/07		\$42,223.11	\$44,478.66	\$47,511.81	\$48,462.04	\$49,431.28	30 yrs+ \$50,419.90
		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
P-5									
	STUDENT OFFICER	7/1/06-12/31/06	\$38,800.30						
		1/1/07-6/30/07	\$39,964.30						
		7/1/07-6/30/08	\$41,163.23						

* Student Officer moves to P-4, starting 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	Step 6	
F-3	CAPTAIN			30 Yr. Service Step					
	NON-EMT	2006							
		1/1/2007 - 6/30/07	\$60,228.29	\$61,432.86					
		2008	\$62,035.14	\$54,480.77					
	EMT - B	2006							
		1/1/2007 - 6/30/07	\$64,143.13	\$65,426.00					
		2008	\$66,067.43	\$67,388.78					
	EMT - P	2006							
		1/1/2007 - 6/30/07	\$68,057.97	\$69,419.13					
		2008	\$70,099.71	\$71,501.71					
	F-3								
	F-3	LIEUTENANT			30 Yr. Service Step				
NON-EMT <i>pre-captain rate</i> <i>post-captain rate</i>		7/1/06 - 12/30/06	\$54,864.18						
		1/1/2007	\$57,405.09	\$58,553.20					
		FY 2007	\$53,640.82	\$54,713.64					
		FY 2008	\$55,250.05	\$56,355.05					
EMT - B <i>pre-captain rate</i> <i>post-captain rate</i>		7/1/06 - 12/30/06	\$58,783.04						
		1/1/2007	\$61,136.42	\$62,359.15					
		FY 2007	\$57,127.48	\$58,270.03					
		FY 2008	\$58,841.30	\$60,018.13					
EMT - P <i>pre-captain rate</i> <i>post-captain rate</i>		7/1/06 - 12/30/06	\$61,443.40						
		1/1/2007	\$64,867.76	\$66,165.11					
		FY 2007	\$60,614.13	\$61,826.41					
	FY 2008	\$62,432.56	\$63,681.21						
F-4									
F-4	FIREFIGHTER							30 Yr. Service Step	
	NON-EMT	7/1/06 - 12/30/06	\$37,672.47	\$39,801.75	\$41,927.90	\$44,787.14	\$45,682.87		
		1/1/2007 - 6/30/07	\$38,802.64	\$40,995.81	\$43,185.74	\$46,130.75	\$47,053.36	\$47,994.42	
		FY 2008	\$39,966.72	\$42,225.68	\$44,481.31	\$47,514.68	\$48,464.96	\$49,434.25	
	EMT - B	7/1/06 - 12/30/06	\$39,932.81	\$42,189.86	\$44,443.59	\$47,474.38	\$48,423.86		
		1/1/2007 - 6/30/07	\$41,324.81	\$43,660.53	\$45,992.81	\$49,129.25	\$50,111.82	\$51,114.06	
		FY 2008	\$42,564.56	\$44,970.35	\$47,372.60	\$50,603.13	\$51,615.18	\$52,647.48	
	EMT - P	7/1/06 - 12/30/06	\$42,193.16	\$44,577.97	\$46,959.26	\$50,161.60	\$51,164.82		
		1/1/2007 - 6/30/07	\$43,846.98	\$46,325.26	\$48,799.88	\$52,127.75	\$53,170.29	\$54,233.70	
		FY 2008	\$45,162.39	\$47,715.02	\$50,263.88	\$53,691.58	\$54,765.40	\$55,860.71	

Contract Terms pending approval by Board of Selectmen at time of printing

DEPARTMENT OF PUBLIC WORKS

Grade	Position Title	Fiscal Year	Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step	
D-6											
	Sr Working Foreman Grounds/Fields Foreman	7/1/06-12/31/06	\$863.47	\$881.06	\$899.06	\$917.40	\$935.75	\$954.47	\$973.56		
		1/1/07-6/30/07	\$889.37	\$907.49	\$926.03	\$944.92	\$963.82	\$983.10	\$1,002.76	30+ yrs	\$1,022.82
		7/1/07-6/30/08	\$916.05	\$934.72	\$953.81	\$973.27	\$992.74	\$1,012.59	\$1,032.85	30+ yrs	\$1,053.50
D-5											
	Cemetery Foreman Foreman Head Mechanic	7/1/06-12/31/06	\$839.38	\$854.34	\$870.85	\$890.72	\$908.54	\$926.71	\$945.25		
		1/1/07-6/30/07	\$864.56	\$879.97	\$896.97	\$917.44	\$935.80	\$954.52	\$973.61	30+ yrs	\$993.08
		7/1/07-6/30/08	\$890.50	\$906.37	\$923.88	\$944.97	\$963.87	\$983.15	\$1,002.81	30+ yrs	\$1,022.87
D-4											
	Head Pumping Station Operator	7/1/06-12/31/06	\$784.83	\$800.86	\$815.52	\$838.30	\$855.07	\$872.17	\$889.62		
		1/1/07-6/30/07	\$808.38	\$824.88	\$839.98	\$863.45	\$880.72	\$898.34	\$916.31	30+ yrs	\$934.63
		7/1/07-6/30/08	\$832.63	\$849.63	\$865.18	\$889.36	\$907.15	\$925.29	\$943.79	30+ yrs	\$962.67
D-3											
	Heavy Equipment Op/Mechanic Heavy Equipment Operator Pumping Station Operator	7/1/06-12/31/06	\$730.29	\$747.35	\$760.18	\$785.87	\$801.59	\$817.62	\$833.97		
		1/1/07-6/30/07	\$752.20	\$769.77	\$782.98	\$809.45	\$825.64	\$842.15	\$858.99	30+ yrs	\$876.17
		7/1/07-6/30/08	\$774.76	\$792.86	\$806.47	\$833.73	\$850.41	\$867.41	\$884.76	30+ yrs	\$902.46
D-2											
	Operator-Laborer	7/1/06-12/31/06	\$693.26	\$704.84	\$724.43	\$741.26	\$756.08	\$771.20	\$786.62		
		1/1/07-6/30/07	\$714.06	\$725.99	\$746.17	\$763.50	\$778.76	\$794.33	\$810.22	30+ yrs	\$826.43
		7/1/07-6/30/08	\$735.48	\$747.77	\$768.55	\$786.40	\$802.12	\$818.16	\$834.53	30+ yrs	\$851.22
D-1											
	Building Custodian	7/1/06-12/31/06	\$602.37	\$623.14	\$645.75	\$675.39	\$688.89	\$702.67	\$716.72		
		1/1/07-6/30/07	\$620.44	\$641.84	\$665.13	\$695.65	\$709.56	\$723.75	\$738.22	30+ yrs	\$752.99
		7/1/07-6/30/08	\$639.05	\$661.09	\$685.08	\$716.52	\$730.84	\$745.46	\$760.37	30+ yrs	\$775.58

Appendix A

PART-TIME, SEASONAL AND OTHER POSITIONS		
July 1, 2007 - June 30, 2008		
DEPARTMENT / POSITION:	FY2007 SALARY 7/1/06 - 6/30/07	FY2008 SALARY 7/1/07 6/30/08
OFFICE OF THE TOWN CLERK		
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$195 per day	\$200 per day
Election Clerk	\$170 per day	\$180 per day
Deputy Warden	\$130 per day	\$150 per day
Deputy Election Clerk	\$130 per day	\$150 per day
Deputy Election Inspector	\$130 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	\$22.00 - \$28.00 per hour	\$22.66 - \$28.84 per hour
PUBLIC SAFETY		
Assistant Animal Control Officer		\$13.07 - \$17.54 per hour
Fire Alarm Maintenance Specialist	\$26.32 per hour	\$27.11 per hour
Fire Apparatus Maintenance Specialist	\$26.32 per hour	\$27.11 per hour
Fire EMS Coordinator	\$1500 year	\$1500 per year
Fire Training Officer		\$1500 per year
Police Matron	\$21.00 per hour	\$21.00 per hour
Traffic Supervisors:		
Level 1	\$14.50 per hour	awaiting contract
Level 2	\$15.64 per hour	awaiting contract
Level 3	\$16.77 per hour	awaiting contract
RECREATION		
Coach / Specialized Instructor	\$9.02 - \$28.95 per hour	\$9.29 - \$29.82 per hour
Lifeguard	\$7.16 - \$17.38 per hour	\$7.50 - \$17.90 per hour
Recreation Assistant	\$7.16 - \$17.38 per hour	\$7.50 - \$17.90 per hour
Recreation Attendant	\$7.16 - \$14.35 per hour	\$7.50 - \$14.78 per hour
Recreation Instructor	\$7.16 - \$20.87 per hour	\$7.50 - \$21.50 per hour
Recreation Supervisor	\$8.76- \$28.95 per hour	\$9.02 - \$29.82 per hour
MISCELLANEOUS POSITIONS		
Board / Commission Secretary	\$10.50 - \$20.76 per hour	\$10.82 - \$21.38 per hour
Engineering Intern	\$12.20 - \$14.98 per hour	\$12.57 - \$15.43 per hour
Seasonal Laborer - Highway	\$10.60 - \$12.40 per hour	\$10.60 - \$12.77 per hour
Temporary Support Staff	\$10.00 - \$19.15 per hour	\$10.30 - \$19.72 per hour
Town Counsel	\$78.23 per hour	\$80.58 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	N/A
	FY '07	\$ 141,625
Assistant Superintendent	FY '08	N/A
	FY '07	\$ 122,070

PRINCIPALS

Senior High School	FY '08	N/A
	FY '07	\$119,480
Middle School	FY '08	N/A
	FY '07	\$ 109,076
Elementary	FY '08	N/A
	FY '07	\$96,540 - \$107,015

NURSES

Step		RN w/ Bachelors	RN w/Masters
1	FY '08	N/A	N/A
1	FY '07	\$ 36,480	\$ 37,939
2	FY '08	N/A	N/A
2	FY '07	\$ 37,896	\$ 40,122
3	FY '08	N/A	N/A
3	FY '07	\$ 40,844	\$ 42,479
4	FY '08	N/A	N/A
4	FY '07	\$ 42,034	\$ 43,717
5	FY '08	N/A	N/A
5	FY '07	\$ 43,640	\$ 45,367
6	FY '08	N/A	N/A
6	FY '07	\$ 45,777	\$ 47,609
7	FY '08	N/A	N/A
7	FY '07	\$ 47,831	\$ 49,788
8	FY '08	N/A	N/A
8	FY '07	\$ 49,790	\$ 52,175
9	FY '08	N/A	N/A
9	FY '07	\$ 52,029	\$ 54,111
10	FY '08	N/A	N/A
10	FY '07	\$ 53,732	\$ 55,880
11	FY '08	N/A	N/A
11	FY '07	\$ 55,343	\$ 57,557
12	FY '08	N/A	N/A
12	FY '07	\$ 57,004	\$ 59,283

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 '07	A	38732	39485	40023	41363	43524	45499	47471	53914
FY '08	A	39701	40472	41024	42397	44612	46637	48658	55262
FY '07	B	39256	40385	41134	42302	44675	46647	48624	55065
FY '08	B	40237	41394	42163	43359	45792	47813	49840	56442
FY '07	4	41166	42347	43534	44916	47285	49267	51239	57682
FY '08	4	42195	43406	44622	46039	48467	50498	52520	59124
FY '07	5	43670	45049	46042	47420	49798	51765	53351	59793
FY '08	5	44762	46175	47193	48605	51043	53059	54685	61288
FY '07	6	45647	47028	48012	49400	51765	53746	55722	62162
FY '08	6	46788	48203	49213	50635	53059	55090	57115	63717
FY '07	7	47622	49006	49994	51374	53746	55325	57696	64135
FY '08	7	48812	50231	51244	52658	55090	56708	59139	65738
FY '07	8	49201	50580	51574	52954	55325	57300	59276	65717
FY '08	8	50431	51844	52863	54278	56708	58733	60758	67360
FY '07	9	51765	53152	54139	55722	57897	60070	61848	68289
FY '08	9	53059	54481	55493	57115	59345	61571	63395	69996
FY '07	10	53549	54533	55922	57299	59676	61649	63620	70063
FY '08	10	54888	55896	57320	58732	61168	63191	65210	71814
FY '07	11	55524	56461	58090	59276	62042	63620	65604	72044
FY '08	11	56912	57873	59542	60758	63593	65210	67244	73845
FY '07	12	57499	59276	60272	61649	64414	65962	67974	74416
FY '08	12	58937	60758	61779	63191	66024	67611	69673	76276
FY '07	13	58690	60554	63324	64914	67080	68941	70941	77384
FY '08	13	60157	62067	64907	66537	68757	70664	72715	79319
FY '07	14	59874	61832	66390	68173	69753	71925	73897	80340
FY '08	14	61371	63378	68050	69877	71496	73723	75744	82349
FY '07	15	62042	63827	68764	70737	72315	74499	76473	82914
FY '08	15	66888	68748	74129	76195	77854	80139	82209	88960
FY '07	16	65256	67072	72321	74337	75955	78185	80203	86791
FY '08	16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Appendix B.
Salary Schedule for School Employees
(Continued)

SCHOOL SECRETARIES

	Step	1	2	3	4
Classification 1	FY '08	N/A	N/A	N/A	N/A
	FY '07	\$ 738.40	\$ 815.60	\$ 865.50	\$ 898.40
Classification 2	FY '08	N/A	N/A	N/A	N/A
	FY '07	\$ 686.80	\$ 768.40	\$ 813.60	\$ 846.80
Classification 3	FY '08	N/A	N/A	N/A	N/A
	FY '07	\$ 677.20	\$ 738.00	\$ 781.20	\$ 814.00
Classification 4	FY '08	N/A	N/A	N/A	N/A
	FY '07	\$ 640.80	\$ 699.20	\$ 740.40	\$ 773.20

Longevity

FY '07 '08	Five Years	\$10.00/wk
	Ten Years	\$16.00/wk
	Fifteen Years	\$18.00/wk
	Twenty Years	\$20.00/wk

SCHOOL CUSTODIANS

	Step	1	2	3	4	5	6
Jr. Building Custodian	FY '07	592.00	624.00	646.40	680.80	712.80	756.00
	FY '08	606.80	639.60	662.40	697.60	730.40	774.80
Head Grounds	FY '07	621.60	657.20	678.80	713.60	746.40	791.20
	FY '08	637.20	673.60	696.00	731.60	765.20	810.80
Sr. Building Custodian or Maintenance	FY '07	646.80	684.80	706.80	740.80	775.20	820.40
	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	N/A
FY '07	\$ 76,078 *

* 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 '07	\$ 12.76	\$ 13.37	\$ 14.10	\$ 15.09	\$ 15.92
Cooks	FY '08	\$ 10.89	\$ 11.79	\$ 12.49	\$ 13.47	\$ 14.34
	FY '07	\$ 10.67	\$ 11.56	\$ 12.25	\$ 13.20	\$ 14.06
General Kitchen	FY '08	\$ 10.03	\$ 11.13	\$ 11.79	\$ 12.75	\$ 13.62
	FY '07	\$ 9.83	\$ 10.91	\$ 11.56	\$ 12.50	\$ 13.35

Seniority

FY '08	Ten Years	\$ 1.50	per hour
	Fifteen Years	\$ 1.70	per hour
	Twenty Years	\$ 1.80	per hour
FY '07	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'07	12.69	13.37	14.05	14.83	15.39
FY'08	12.95	13.64	14.33	15.12	15.69

Seniority

FY '08	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, 2007 – June 30, 2008

<i>Position</i>	<i>Fiscal Year 2007 Salary</i>	<i>Fiscal Year 2008 Salary</i>
<i>Town Clerk (Full Time)</i>	\$67,067	*
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	*
<i>Selectman</i>	\$2,000	*
<i>Sewer Commissioner</i>	\$1,800	*
<i>Tax Collector</i>	\$4,000	*
<i>Town Treasurer</i>	\$4,000	*

Finance Commission recommendation to be made at Town Meeting.

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	5 Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Selectmen						
1. Salaries	334,012	365,784	376,906	11,122	3.0%	Taxation
2. Expenses	46,944	51,700	51,700	0	0.0%	Taxation
	<u>380,956</u>	<u>417,484</u>	<u>428,606</u>	<u>11,122</u>	<u>2.7%</u>	
Finance Commission						
3. Salary	29,583	31,407	32,379	972	3.1%	Taxation
4. Expenses	19,732	20,614	22,064	1,450	7.0%	Taxation
	<u>49,315</u>	<u>52,021</u>	<u>54,443</u>	<u>2,422</u>	<u>4.7%</u>	
Accounting						
5. Salaries	139,406	145,228	153,634	8,406	5.8%	Taxation
6. Expenses	5,469	5,700	5,700	0	0.0%	Taxation
	<u>144,875</u>	<u>150,928</u>	<u>159,334</u>	<u>8,406</u>	<u>5.6%</u>	
Audit - School & Municipal Financials						
7. Expenses	45,990	46,000	50,000	4,000	8.7%	Taxation
Assessors						
8. Salaries	145,837	152,179	157,530	5,351	3.5%	Taxation
9. Expenses	25,730	23,504	25,390	1,886	8.0%	Taxation
	<u>171,567</u>	<u>175,683</u>	<u>182,920</u>	<u>7,237</u>	<u>4.1%</u>	
Treasurer						
10. Salary	64,575	70,915	72,111	2,096	3.0%	Taxation
11. Expenses	13,018	15,130	15,130	0	0.0%	Taxation
	<u>77,593</u>	<u>85,145</u>	<u>87,241</u>	<u>2,096</u>	<u>2.5%</u>	
Collector						
12. Salaries	79,270	90,947	90,063	(884)	-1.0%	Taxation
13. Expenses	56,728	62,150	62,150	0	0.0%	\$23,000 Amb. Receipts/ Taxation
	<u>135,998</u>	<u>153,097</u>	<u>152,213</u>	<u>(884)</u>	<u>-0.6%</u>	
Legal						
14. Salary	79,190	81,607	84,073	2,466	3.0%	Taxation
15. Expenses	55,372	56,500	56,500	0	0.0%	Taxation
	<u>134,562</u>	<u>138,107</u>	<u>140,573</u>	<u>2,466</u>	<u>1.8%</u>	
Personnel Board						
16. Salary	69,408	85,316	88,105	2,789	3.3%	Taxation
17. Expenses	3,921	4,175	9,300	5,125	122.8%	Taxation
	<u>73,329</u>	<u>89,491</u>	<u>97,405</u>	<u>7,914</u>	<u>8.8%</u>	
Information Systems						
18. Salaries	162,724	191,927	196,692	4,765	2.5%	Taxation
19. Expenses	194,011	195,000	210,000	15,000	7.7%	Taxation
	<u>356,735</u>	<u>386,927</u>	<u>406,692</u>	<u>19,765</u>	<u>5.1%</u>	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Town Clerk						
20. Salaries	121,810	133,007	128,551	(6,456)	-4.8%	Taxation
21. Expenses	24,547	50,700	43,750	(6,950)	-13.7%	Taxation
	146,357	185,707	172,301	(13,406)	-7.2%	
Conservation Commission						
22. Salary	25,665	38,941	36,985	(1,956)	-5.0%	\$17,000 Conserv.receipts/
23. Expenses	2,196	2,800	5,300	2,500	89.3%	Taxation
	27,861	41,741	42,285	544	1.3%	
Planning Board						
24. Salaries	64,947	74,166	76,335	2,169	2.9%	Taxation
25. Expenses	2,508	3,230	3,230	0	0.0%	Taxation
	67,455	77,396	79,565	2,169	2.8%	
Zoning Board of Appeals						
26. Salaries	20,184	20,818	21,074	256	1.2%	Taxation
27. Expenses	3,173	3,350	3,350	0	0.0%	Taxation
	23,357	24,168	24,424	256	1.1%	
Economic Development Task Force						
28. Salaries	48,244	52,539	54,114	1,575	3.0%	Taxation
29. Expenses	5,252	5,300	5,300	0	0.0%	Taxation
	53,496	57,839	59,414	1,575	2.7%	
Outside Professional Services						
30. Expenses	34,150	35,000	35,000	0	0.0%	Taxation
Mass Housing Partnership						
31. Expenses	1,765	1,800	2,000	200	11.1%	Taxation
Housing Authority						
32. Expenses	570	1,000	1,000	0	0.0%	Taxation
Communications Systems						
33. Expenses	115,560	118,650	121,000	2,350	2.0%	Taxation
Training						
34. Expenses	4,000	4,000	4,000	0	0.0%	Taxation
Total General Government	2,045,491	2,242,184	2,300,416	58,232	2.6%	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	S Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Police Department						
35. Salaries	2,129,283	2,325,465	2,425,155	99,690	4.3%	Taxation
36. Expenses	160,660	166,150	190,900	24,750	14.9%	Taxation
	<u>2,289,943</u>	<u>2,491,615</u>	<u>2,616,055</u>	<u>124,440</u>	<u>5.0%</u>	
37. State Funded Education Incentive	122,506	139,759	142,966	3,207	2.3%	State aid
Auxiliary Police/Civil Defense						
38. Expenses	231	2,000	2,000	0	0.0%	Taxation
	<u>231</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
39. Salary	29,405	31,009	31,961	952	3.1%	Taxation
40. Expenses	8,256	6,650	7,000	350	5.3%	Taxation
	<u>37,661</u>	<u>37,659</u>	<u>38,961</u>	<u>1,302</u>	<u>3.5%</u>	
Fire Department						
41. Salaries	2,025,313	2,185,198	2,259,931	74,733	3.4%	\$303,994 Amb. Receipts/ Taxation
42. Expenses	161,148	162,150	170,450	8,300	5.1%	\$39,206 Amb. Receipts/ Taxation
	<u>2,186,461</u>	<u>2,347,348</u>	<u>2,430,381</u>	<u>83,033</u>	<u>3.5%</u>	
Building Inspection						
43. Salaries	205,398	222,491	228,843	6,352	2.9%	Taxation
44. Expenses	24,584	24,100	31,350	7,250	30.1%	Taxation
	<u>229,982</u>	<u>246,591</u>	<u>260,193</u>	<u>13,602</u>	<u>5.5%</u>	
Total Public Safety	4,866,784	5,264,972	5,490,556	225,584	4.3%	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Department of Public Works						
45. Salaries - admin	153,259	168,036	173,469	5,433	3.2%	Taxation
46. Salaries - operations	1,092,189	1,144,770	1,241,717	96,947	8.5%	\$10,000 Perp Care/ Taxation
47. Expenses	<u>380,548</u>	<u>353,000</u>	<u>402,100</u>	<u>49,100</u>	<u>13.9%</u>	Taxation
	1,625,996	1,665,806	1,817,286	151,480	9.1%	
48. Building Maintenance	539,451	524,320	538,520	14,200	2.7%	Taxation
Municipal & School						
49. Field Maintenance	84,899	85,000	120,200	35,200	41.4%	\$53,973 Free Cash/Taxation
50. Snow & Ice	355,845	141,200	141,200	0	0.0%	Taxation
51. Street Lighting/ Traffic Light Maint	104,236	105,000	121,000	16,000	15.2%	Taxation
Waste Collection/Disposal						
52. Expenses	1,460,658	1,517,000	1,414,000	(103,000)	-6.8%	Taxation
Total Public Works	4,171,085	4,038,326	4,152,206	113,880	2.8%	
Health Department						
53. Salaries	140,426	151,336	168,030	16,694	11.0%	Taxation
54. Expenses	9,230	10,000	10,000	0	0.0%	Taxation
	<u>149,656</u>	<u>161,336</u>	<u>178,030</u>	<u>16,694</u>	<u>10.3%</u>	
55. Outside Health Agencies	12,556	14,316	14,316	0	0.0%	Taxation
56. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
57. Salaries	139,776	146,562	181,339	34,777	23.7%	Taxation
58. Expenses	12,405	19,585	23,935	4,550	23.5%	Taxation
	<u>152,181</u>	<u>165,947</u>	<u>205,274</u>	<u>39,327</u>	<u>23.7%</u>	
Youth and Family Services Commission						
59. Salaries	121,585	142,141	148,576	6,435	4.5%	Taxation
60. Expenses	15,263	15,282	15,282	0	0.0%	Taxation
	<u>136,848</u>	<u>157,423</u>	<u>163,858</u>	<u>6,435</u>	<u>4.1%</u>	
Veterans Services						
61. Salaries	22,311	22,902	23,699	797	3.5%	Taxation
62. Expenses	28,840	32,225	37,800	5,575	17.3%	Taxation
	<u>51,151</u>	<u>55,127</u>	<u>61,499</u>	<u>6,372</u>	<u>11.6%</u>	
Total Human Services	502,392	554,649	623,477	68,828	12.4%	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY 2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Public Library						
63. Salaries	662,811	685,262	700,529	15,267	2.2%	Taxation
64. Expenses	196,945	200,975	204,800	3,825	1.9%	Taxation
65. Lost Books	818	850	850	0	0.0%	Taxation
	<u>860,574</u>	<u>887,087</u>	<u>906,179</u>	<u>19,092</u>	<u>2.2%</u>	
Recreation						
66. Salaries	202,450	225,592	230,961	5,369	2.4%	Taxation
67. Expenses	41,550	41,550	41,550	0	0.0%	Taxation
	<u>244,000</u>	<u>267,142</u>	<u>272,511</u>	<u>5,369</u>	<u>2.0%</u>	
Memorial/Veteran's Day						
68. Expenses	2,910	3,800	5,600	1,800	47.4%	Taxation
Total Culture and Recreation	1,107,484	1,158,029	1,184,290	26,261	2.3%	
Other						
69. Operating Equipment & Projects	53,200	53,200	53,200	0	0.0%	Taxation
Fire S.C.B.A. upgrade & replacement			15,600			
Fire radio upgrade & replacement			6,400			
Fire rescue equipment			3,700			
Library/IS equipment upgrade			7,500			
Police radio infrastructure plan			20,000			
Total Other	53,200	53,200	53,200	0	0.0%	
Total Municipal Budget	12,746,436	13,311,360	13,804,145	492,785	3.7%	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
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Fixed Costs Budgets - School and Municipal

Municipal Employee Benefits/Costs

Retirement Assessment	1,113,493	1,267,548	1,296,702	29,154	2.3%	Taxation
Non-Contrib Pension	50,095	51,598	53,146	1,548	3.0%	Taxation
Worker's Compensation	49,334	51,128	63,910	12,782	25.0%	Taxation
Unemployment Comp	46,461	12,000	12,000	0	0.0%	Taxation
Health Insurance	893,098	934,391	1,020,606	86,215	9.2%	Taxation
Life Insurance	3,149	3,500	3,500	0	0.0%	Taxation
Pre-Hire/EAP/Payroll	49,610	52,600	53,830	1,230	2.3%	Taxation
Public Safety Medical	2,645	16,000	16,000	0	0.0%	Taxation
Medicare Part B Refund	26,506	23,000	27,000	4,000	17.4%	Taxation
Social Security	14,212	23,000	23,000	0	0.0%	Taxation
Medicare Payroll Tax	99,424	107,564	112,942	5,378	5.0%	Taxation
Municipal Employee Benefits/Costs	2,348,027	2,542,329	2,682,636	140,307	5.5%	

School Employee Benefits/Costs

Retirement Assessments	477,251	543,235	555,399	12,164	2.2%	Taxation
Worker's Compensation	103,173	108,563	135,703	27,140	25.0%	Taxation
Unemployment Comp	34,962	75,000	75,000	0	0.0%	Taxation
Health Insurance	2,293,153	2,577,176	2,890,534	313,358	12.2%	\$76,000 Free Cash/Taxation
Life Insurance	4,870	5,680	5,680	0	0.0%	Taxation
EAP/Payroll	28,023	31,500	33,775	2,275	7.2%	Taxation
Medicare Part B Refund	68,871	64,000	68,870	4,870	7.6%	Taxation
Social Security	19,418	30,000	30,000	0	0.0%	Taxation
Medicare Payroll Tax	264,702	313,902	329,597	15,695	5.0%	Taxation
School Employee Benefits/Costs	3,294,423	3,749,056	4,124,558	375,502	10.0%	

70. **Total Benefits/Costs** 5,642,450 6,291,385 6,807,194 515,809 8.2%

Insurance/Reserve

Comprehensive And Liability Insurance - School & Municipal						
71. Expenses	324,298	371,000	406,810	35,810	9.7%	Taxation
72. Mandated Post employment retirement actual	25,000	0	0	0		
73. Energy/Utility Reserve Fund*	0	225,000	225,000	0		\$225,000 Free Cash
74. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Insurance/Reserve	349,298	996,000	1,031,810	35,810	3.6%	

Total Fixed Costs Budget	5,991,748	7,287,385	7,839,004	551,619	7.6%
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* This reserve account has been established in order to handle FY08 utility costs.
The account contains \$175,000 of school and \$50,000 of municipal utility/energy budget requests.
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						
75. Debt Service	668,717	670,275	685,321	15,046	2.2%	Taxation
School Related						
76. Debt Service	5,636,499	5,494,317	5,438,748	(55,569)	-1.0%	\$3,193,029 sch bld reimb/ \$35,340 Bond Premium/Taxation
Total Debt Budget	6,305,216	6,164,592	6,124,069	(40,523)	-0.7%	

Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Funding Source
Westwood Public Schools						
Salaries		20,805,574	23,366,272	2,560,698	12.3%	
Expenses		6,406,551	7,373,240	966,689	15.1%	\$58,500 Free Cash/
77. School salaries & exps	26,009,280	27,212,125	30,739,512	3,527,387	13.0%	Taxation
78. Blue Hills Regional School	112,019	136,932	138,657	1,725	1.3%	Taxation
Crossing Guards						
79. Salaries	88,150	92,234	97,185	4,951	5.4%	Taxation
80. Expenses	1,299	2,800	2,800	0	0.0%	Taxation
	89,449	95,034	99,985	4,951	5.2%	
Total School Budgets	26,210,748	27,444,091	30,978,154	3,534,063	12.9%	

The above school operating budget is based on the passage of the general override appearing on the April 24 ballot.
In the event the general override does not pass, a revised Appendix D will be available at Town Meeting.

Sewer Enterprise						
81. Salaries	293,332	298,752	309,432	10,680	3.6%	Sewer Enterprise Funds
82. Expenses	77,929	100,400	108,500	8,100	8.1%	Sewer Enterprise Funds
83. Pumping Stations	130,326	155,390	158,000	2,610	1.7%	Sewer Enterprise Funds
84. MWRA Assessment	1,872,424	2,084,200	2,384,200	300,000	14.4%	Sewer Enterprise Funds
85. Mandated Inspections	120,000	120,000	120,000	0	0.0%	Sewer Enterprise Funds
86. Indirect Costs	212,000	290,978	290,978	0	0.0%	Sewer Enterprise Funds
87. Sewer Debt & Int	1,021,295	460,852	449,491	(11,361)	-2.5%	Sewer Enterprise Funds
88. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
Total Sewer Enterprise	3,752,306	3,535,572	3,845,601	310,029	8.8%	
Total Operating Budget	55,006,454	57,743,000	62,590,973	4,847,973	8.4%	

Exhibit 1
FY '07 Appropriation vs. FY '08 Superintendent's Recommended Budget

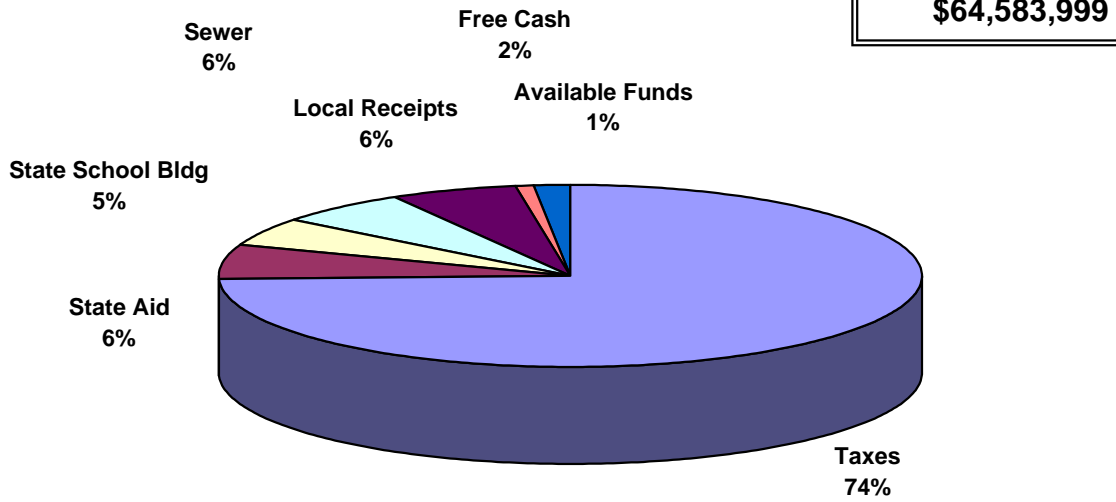
	FY'07 Appropriation	FY'08 Proposed Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
I. INSTRUCTIONAL				
Personal Services	\$ 18,859,635	\$ 21,231,470	\$ 2,371,834	12.58%
Expenses	2,372,721	2,759,335	386,614	16.29%
<i>Instructional Sub-total</i>	\$ 21,232,356	\$ 23,990,805	\$ 2,758,448	12.99%
II. CENTRAL ADMINISTRATION				
Personal Services	768,812	\$ 791,306	\$ 22,494	2.93%
Expenses	182,250	184,250	2,000	1.10%
<i>Administration Sub-total</i>	\$ 951,062	\$ 975,556	\$ 24,494	2.58%
III. OPERATIONS				
Personal Services	1,177,127	\$ 1,343,497	\$ 166,370	14.13%
Expenses	1,854,840	2,353,655	498,815	26.89%
<i>Operations Sub-total</i>	\$ 3,031,966	\$ 3,697,151	\$ 665,185	21.94%
Sub-Total Sections I.-III.	\$ 25,215,385	\$ 28,663,512	\$ 3,448,127	13.67%
IV. SPECIAL TUITION AND TRANSP.				
Tuition	1,386,850	\$ 1,453,500	\$ 66,650	4.81%
Transportation	609,890	622,500	12,610	2.07%
<i>Spec. Ed. Tuition and Transp. Sub-total</i>	\$ 1,996,740	\$ 2,076,000	\$ 79,260	3.97%
Sub-Total Section IV.	\$ 1,996,740	\$ 2,076,000	\$ 79,260	3.97%
TOTAL OPERATING BUDGET	\$ 27,212,125 *	\$ 30,739,512	\$ 3,527,387	12.96%

* Includes additional \$118,000 Chapter 70 Aid authorized by Legislature in June 2006.

**Town of Westwood
Summary of Budget - FY08**

	FY2005 Approved Per recap	FY2006 Approved Per recap	FY2007 Approved Per recap	FY2008 Projections
BUDGET CATEGORIES				
Appropriations Made by Town Meeting:				
Operations Budget	\$55,083,669	\$55,478,712	\$57,684,185	\$62,590,973
Capital - Municipal	\$490,000	\$417,000	\$417,000	\$417,000
Capital Schools	\$406,000	\$406,000	\$406,000	\$406,000
Capital - Sewer	\$133,000	\$0	\$355,000	\$155,000
Stabilization Account Appropriation	\$25,000	\$25,000	\$25,000	\$25,000
Other Financial Warrant Articles	\$39,000	\$190,000	\$450,000	\$0
Prior yr Adjustments voted at Town Meeting	\$14,160	\$256,621	\$159,433	\$0
Library/rd improvement ATM 2005	\$0	\$224,000		
	\$56,190,829	\$56,997,333	\$59,496,618	\$63,593,973
Other Amounts to be Raised (not Voted at Town Meeting)				
State Aid Offsets (Funds which must be restricted)	\$188,436	\$217,988	\$29,099	\$29,708
State and County Charges	\$514,888	\$486,312	\$510,423	\$514,942
Overlay (Reserve for abatements/exemptions)/other-snow	\$816,644	\$745,750	\$482,175	\$445,376
	\$1,519,968	\$1,450,050	\$1,021,697	\$990,026
	\$57,710,797	\$58,447,383	\$60,518,315	\$64,583,999
Financial Resources				
State Revenue:				
State Aid	\$3,154,138	\$3,425,166	\$3,717,104	\$3,868,021
State School Building Assistance Funding	\$1,544,068	\$3,600,190	\$3,193,029	\$3,193,029
		\$0	\$0	\$0
Local Revenue:				
Total Property Taxes	\$43,092,347	\$42,197,019	\$43,967,446	\$48,160,852
Local Receipts	\$3,520,759	\$3,573,959	\$3,662,483	\$3,812,483
Enterprise (Sewer) Funding (for all - capital , articles, etc)	\$3,950,252	\$4,025,935	\$3,889,149	\$4,000,601
Available Funds/ - for misc articles	\$46,000	\$451,000	\$509,433	\$0
Available Funds	\$951,963	\$288,765	\$529,671	\$428,540
Free Cash	\$1,451,270	\$885,349	\$1,050,000	\$1,120,473
	\$57,710,797	\$58,447,383	\$60,518,315	\$64,583,999
	\$0	(\$0)	\$0	\$0
Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :				
Approved at 2004 Annual Town Meeting	(\$225,000)			
Approved at 2004 Annual Town Meeting	(\$325,000)			
Approved at 2004 Annual Town Meeting	\$750,000			
Approved at 2004 Annual Town Meeting	\$600,000			
Approved at 2005 ATM		\$1,000,000		
Approved at 2006 ATM			\$1,950,000	
Approved at 2006 ATM			\$195,000	

FY2008 Projected Budget Revenue



FY2008 Projected Budget Revenue

	FY2007 Budget	FY2008 Proj	\$ Increase	% Increase
Taxes	\$43,967,446	\$48,160,852	\$4,193,406	9.5%
State Aid	\$3,717,104	\$3,868,021	\$150,917	4.1%
State School Bldg Reimbursement	\$3,193,029	\$3,193,029	\$0	0.0%
Sewer Enterprise	\$3,889,149	\$4,000,601	\$111,452	2.9%
Local Receipts	\$3,662,483	\$3,812,483	\$150,000	4.1%
Available Funds	\$1,039,104	\$428,540	(\$610,564)	-58.8%
Free Cash	\$1,050,000	\$1,120,473	\$70,473	6.7%
Total Revenue	\$60,518,315	\$64,583,999	\$4,065,684	6.7%

- * Tax revenue to increase by changes per Proposition 2 1/2, estimated new growth, and general override of \$2,777,387.
- * State aid estimates are based on Governor's budget released on 2/28/07.

A Look at Taxes

Tax Levy Calculation	FY2003	FY2004	FY2005	FY2006	FY2007	Projected FY2008
Prior Year Levy Limit	\$32,012,390	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657
Plus 2.5% Increase	\$800,310	\$876,627	\$922,914	\$968,157	\$1,007,044	\$1,048,466
Plus New Growth**	\$637,179	\$974,866	\$886,775	\$587,334	\$649,858	\$300,000
General Overrides	\$1,615,203	\$0	\$0	\$0	\$0	\$2,777,387
Tax Levy Limit	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,064,511
Exempt Debt*	\$2,257,706	\$6,265,148	\$4,367,789	\$1,948,546	\$2,219,419	\$2,096,341
Levy Capacity	\$37,322,788	\$43,181,723	\$43,094,054	\$42,230,301	\$43,808,218	\$48,160,852
Actual Levy Assessed	\$37,288,628	\$43,112,383	\$43,092,347	\$42,197,019	\$43,967,446	\$48,160,852

FY08 Tax Change	
2.5/new growth/override	\$4,316,483
Change in exempt debt	(\$123,078)
Total Taxes	\$4,193,405

*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.

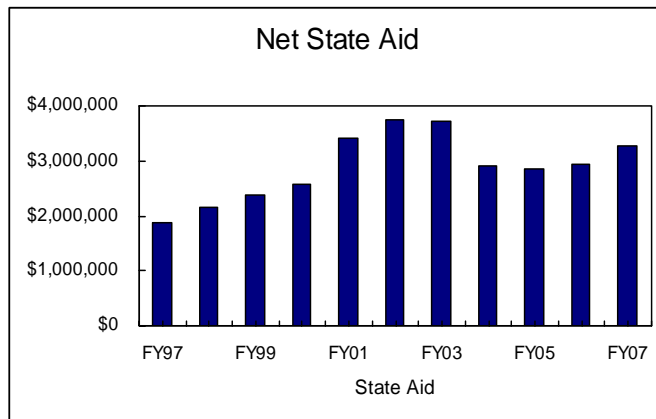
	FY02	FY03	FY04	FY05	FY06	FY07	Projected FY08
Average Tax Bill Increase	3.74%	15.57%	13.2%	0.67%	(-3.84%)	3.5%	9%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$502.6	\$651.2	\$767	\$663	\$673	\$725	
Average Residential Tax Bill Home Value	\$334,339	\$468,075	\$468,075	\$510,202	\$566,324	\$566,324	
*Average Tax Bill	\$4,637	\$5,359	\$6,065	\$6,107	\$5,873	\$6,076	\$6,623

- Largest component of prior years' tax increases in FY03 and FY04 have been increase in exempt debt due to construction projects – Martha Jones, Downey, High School.
- FY05 increase less than 2 ½% due to receipt of state building funds.
- 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 projection includes proposed \$2,777,387 override.

FY07 State Aid

Cherry Sheet Receipts

	FY2003	FY2004	FY2005	FY2006	FY2007	Projected FY2008
Chapter 70-Education	\$2,635,628	\$2,108,502	\$2,108,502	\$2,250,702	\$2,588,559	\$2,740,059
School Building Assistance	\$330,466	\$327,161	\$226,025	*\$0	*\$0	*\$0
Lottery	\$747,149	\$635,077	\$635,077	\$721,560	\$857,639	\$871,741
Other	\$362,908	\$197,069	\$222,123	\$234,916	\$241,807	\$226,513
Offsets (Restricted to Metco, Library, School Lunch)	\$185,679	\$166,850	\$188,436	\$217,988	\$29,099	\$29,708
Prior Year Adjustment						
Total Receipts	\$4,261,830	\$3,434,659	\$3,380,163	\$3,425,166	\$3,717,104	\$3,868,021
Charges						
County Tax	155,619	153,089	156,916	154,381	158,240	152,576
MBTA Assessment	314,096	297,187	280,407	263,622	271,824	279,854
Other	55,012	64,704	77,565	68,309	80,359	82,512
Prior Year Adjustment	19,254	0	0	0	0	0
Total Charges	\$543,981	\$514,980	\$514,888	\$486,312	\$510,423	\$514,942
Net State Aid	\$3,717,849	\$2,919,679	\$2,865,275	\$2,938,854	\$3,206,681	\$3,353,079



- FY04 state aid was a 20% reduction. FY05 was level funded, slight increase in FY06.
- FY07 had first significant increase in 5 years.
- FY08 projections based on Governor's 2/28/07 budget.

The Town is currently receiving State School Building reimbursement on 4 school construction projects.

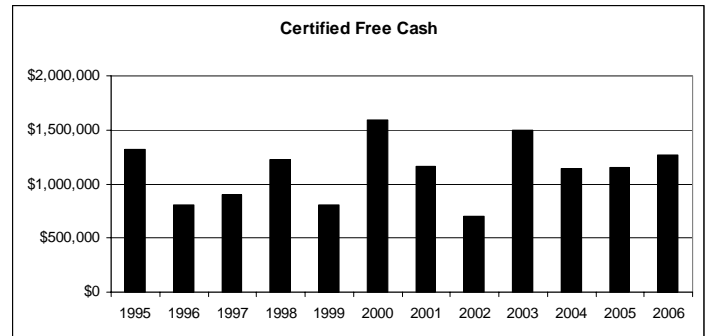
School Building Reimbursement			
Project	Payment Years	Total State Reimbursement (59% of Project)	Annual State Payments
1997 Middle School	FY01-FY2010	\$2,396,493	\$248,732/yr
Downey School	FY05-FY2012	\$5,006,352	\$625,794/yr
Martha Jones School	FY05-FY2012	\$5,537,952	\$692,249/yr
High School-Annual Payments	FY06-FY2023	\$29,254,572	\$1,625,254/yr

Total State Reimbursement	
FY05	\$1,544,068
FY06	\$3,600,190
FY07	\$3,193,029
FY08	\$3,193,029

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, 2006 is \$1,266,415 which is approximately 2% of the FY06 budget.
- The 5-year average Free Cash has been \$1.1 million.
- The July 1, 2003 Free Cash was higher than normal due to higher than average tax title collections and an increase in investment income revenue.
- The FY08 budget proposal at this time continues the use of \$225,000 of free cash to fund an energy reserve account.
- Free cash is primarily used each year to fund the capital budget and miscellaneous articles.

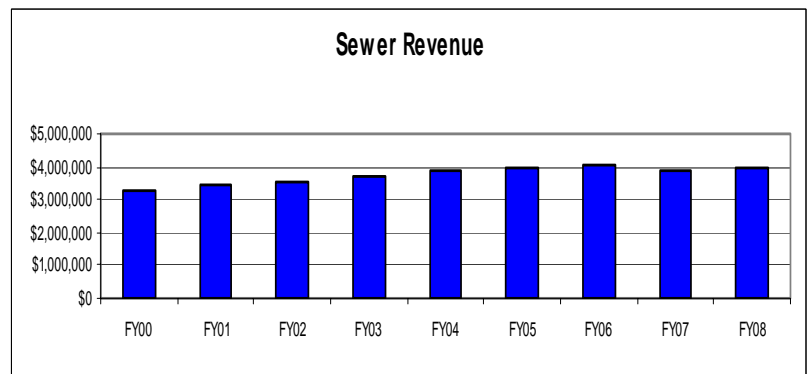


	July 2006	July 2005	July 2004	July 2003	July 2002	July 2001	July 2000
Certified	\$1,266,415	\$1,154,408	\$1,138,014	\$1,498,110	\$700,938	\$1,158,195	\$1,591,553
Used to Fund Subsequent Budget	Proposed: Energy Reserve \$225,000 Capital \$700,000 Stabilization \$25,000 Operating \$170,473	Energy Reserve \$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	Capital/Budget \$896,912 Articles \$235,000	Capital \$1,265,000 Articles \$320,500
Certified Free Cash as % of Total Budget	2%	2%	2%	3%	2%	3.7%	3%

Sewer

Assumptions in FY08:

- Revenue is set to fully recover sewer operating and capital budget.
- Current revenue of \$4,000,601 funds sewer operating budget and \$155,000 of sewer capital.



FY2007 Local Receipts and Available Funds

	FY05	FY06	FY06	FY07	FY08
	Actual	Budget	Actual	Budget	Budget
Motor Vehicle Excise Tax	\$2,309,888	\$2,250,000	\$2,298,851	\$2,250,000	\$2,250,000
Penalties and Interest	\$80,853	\$80,000	\$55,045	\$50,000	\$50,000
License/Permits	\$488,923	\$325,000	\$566,317	\$338,000	\$360,000
Departmental Receipts	\$202,443	\$253,659	\$281,089	\$257,041	\$260,000
Special Assessments	\$2,196	\$300	\$227	\$200	\$0
Investment Income	\$402,355	\$250,000	\$688,030	\$280,100	\$404,505
Sewer Indirect	\$212,000	\$212,000	\$212,000	\$290,978	\$290,978
Recreation	\$145,000	\$145,000	\$145,000	\$151,164	\$152,000
Other	\$67,083	\$58,000	\$49,686	\$45,000	\$45,000
Total Local Receipts	\$3,910,741	\$3,573,959	\$4,296,245	\$3,662,483	\$3,812,483

- FY08 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). Actual investment income fluctuations due to the construction projects. (was \$731,000 in FY03).
- FY06 departmental receipts started to include anticipated rental income from the Islington Community Center.

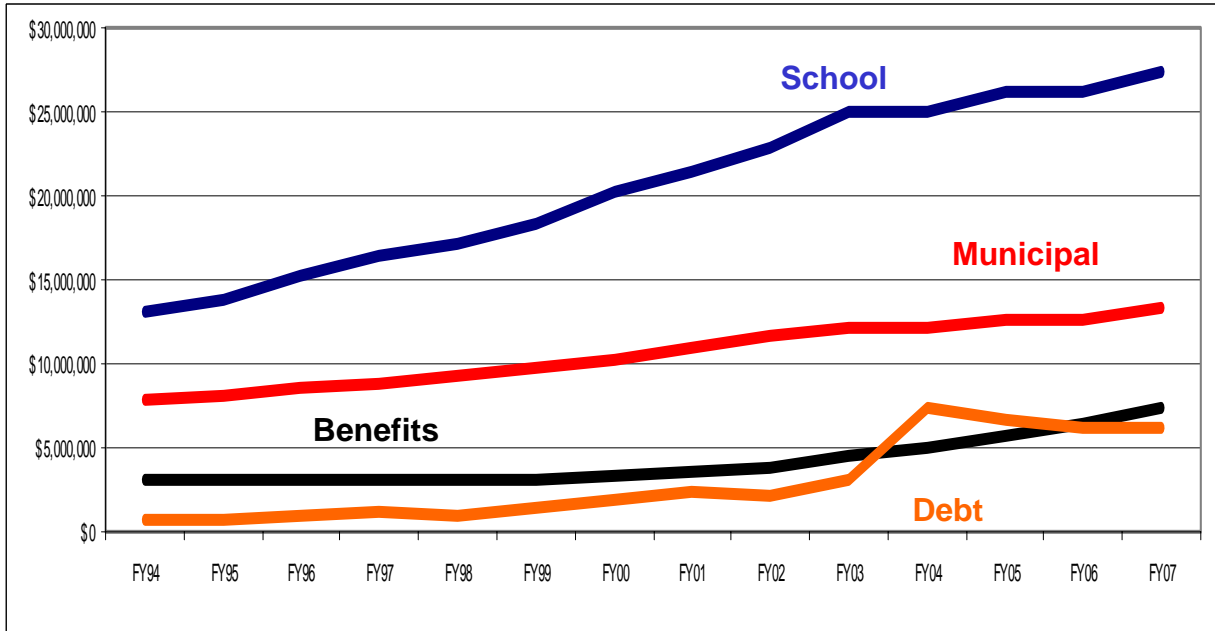
Available Funds Allocated	FY04	FY05	FY06	FY07	FY08
	Budget	Budget	Budget	Budget	Budget
Conservation Receipts	\$7,000	\$7,000	\$17,000	\$17,000	\$17,000
Cemetery Trust	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Cemetery Lot Sales-Cemetery Debt	\$0	\$0	\$0	\$0	\$0
Ambulance Receipts	\$350,463	\$223,463	\$223,463	\$323,850	\$366,200
Extra Circuit Breaker \$	\$0	\$200,000	\$0	\$0	\$0
Pension Reserves	\$350,000	\$350,000	\$0	\$0	\$0
High School Bond Premium	\$0	\$42,966	\$38,302	\$36,821	\$35,340
Sale of Land/Bond Premium	\$472,970	\$118,534	\$0	\$0	\$0
Prior Year/Miscellaneous Articles	\$0	\$46,000	\$271,000	\$509,433	
Library funds-land purchase			\$180,000	\$0	
FY06 Ch70 not used				\$142,000	
	\$1,190,433	\$997,963	\$739,765	\$1,039,104	\$428,540

- Pension funds funding source was fully depleted in FY05.
- FY04 used bond premium from FY02 sale towards debt.
- High School bond premium requires annual apportionment to debt.

A Look at the Budget History.....

Budget	% Change in Budget				
	FY03	FY04	FY05	FY06	FY07
School Budgets	8.2%	0.4%	4.7%	.1%	4%
Municipal Budgets	4.5%	0.0%	3.4%	1.2%	4.5%
Benefits/Insurance/ Reserves	13.4%	10.9%	14.3%	11.2%	13.6%
Debt Service	33.8%	56.7%	-7.7%	-6.3%	-2.2%

FY04 – FY07
 School and Municipal
 averaged
 2% increase/year.

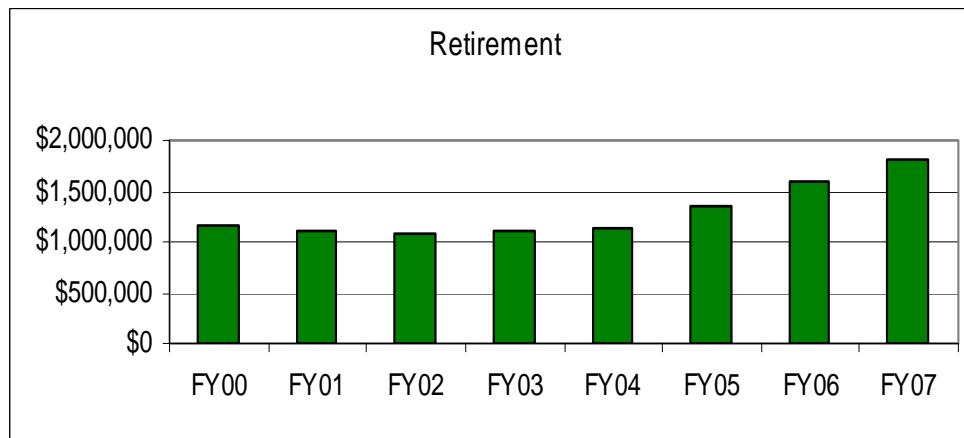
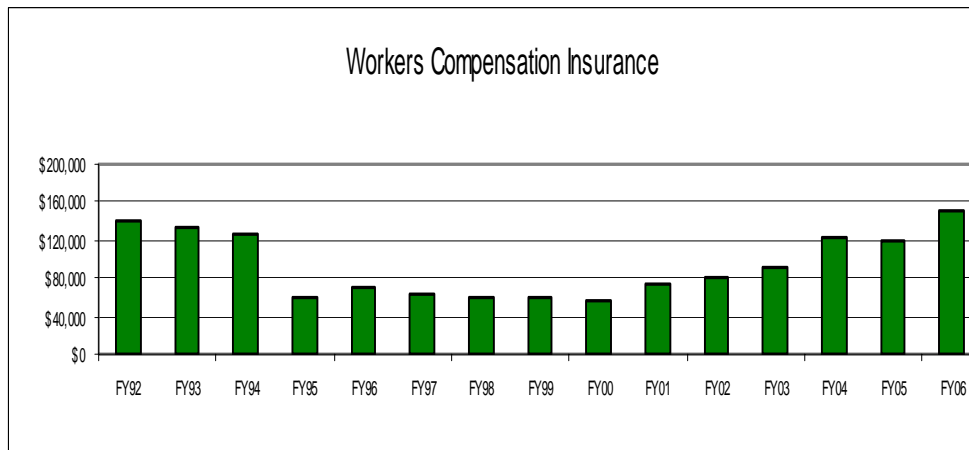
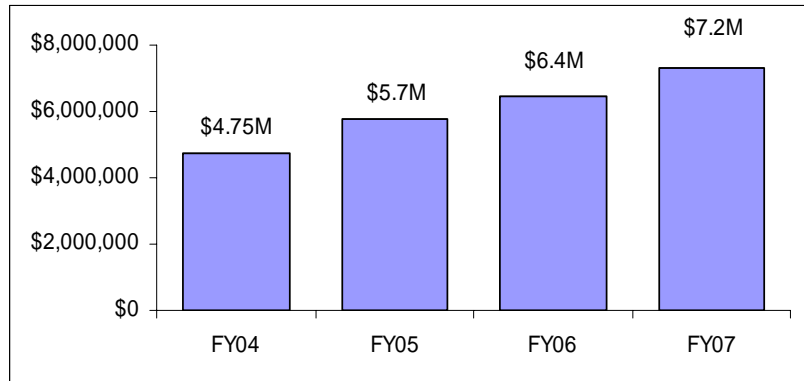


Fixed Costs – Fastest Growing Component of Budget

Fixed costs increases take most of new revenue available within Proposition 2 ½. Limited revenue is available for school and municipal operating budgets. Similar issues are being experienced by many municipalities.

Fixed Costs Category Includes:

- Health insurance.
- Pension costs.
- Payroll taxes.
- Comprehensive insurance.
- Workers' Compensation.
- Unemployment Compensation.



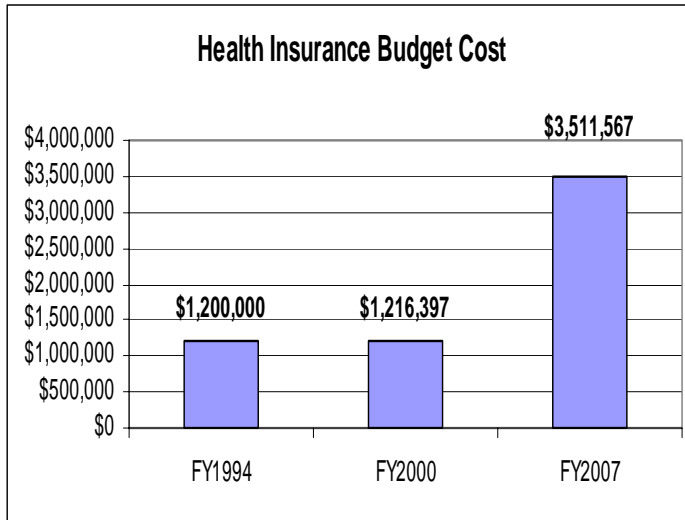
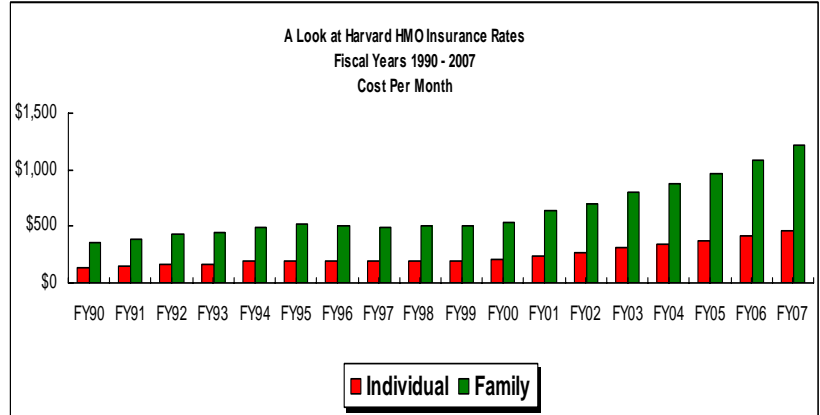
Health Insurance – For all School and Municipal Employees and Retirees

Health Insurance

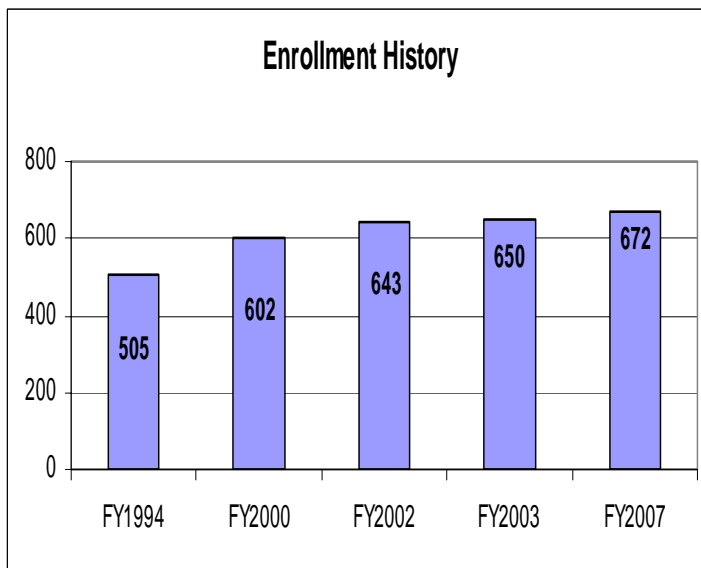
- Rising rates and
- Increasing number of retirees covered.

Steps Taken to Control Costs

- Employees contribute 40% of HMO/50% of PPO premium cost; and
- Town benefits from joint purchasing group.



- Westwood employees contribute 40% of the cost of health insurance, a much higher % than other communities.
- As with other public and private industries, the Town is experiencing annual 5-15% rate increases for health insurance each year.
- Municipalities have additional problem of covering increasing number of individuals, as workforce turns over through retirement.





A Look at Recent Budget Years.....

Limited revenue available for operating budgets

- Fixed costs increases taking majority of all new revenue available within Proposition 2 ½.
- Insufficient revenue available for school and municipal operating budgets to remain at current services.
- Services continue to be reduced, as limited funds are directed to increases in fixed costs.

FY04 Budget Impact

- FY04 - \$0, 0% operating budget increase
 - School – 0%
 - Municipal – 0%
 - Reduced capital budget

FY05 Budget Impact

- FY05 – small operating increases:
 - School – 4.4%
 - Municipal – 3.4%
- Capital maintained at reduced level
- Used significant one-time revenue to balance budget (\$1.4M)

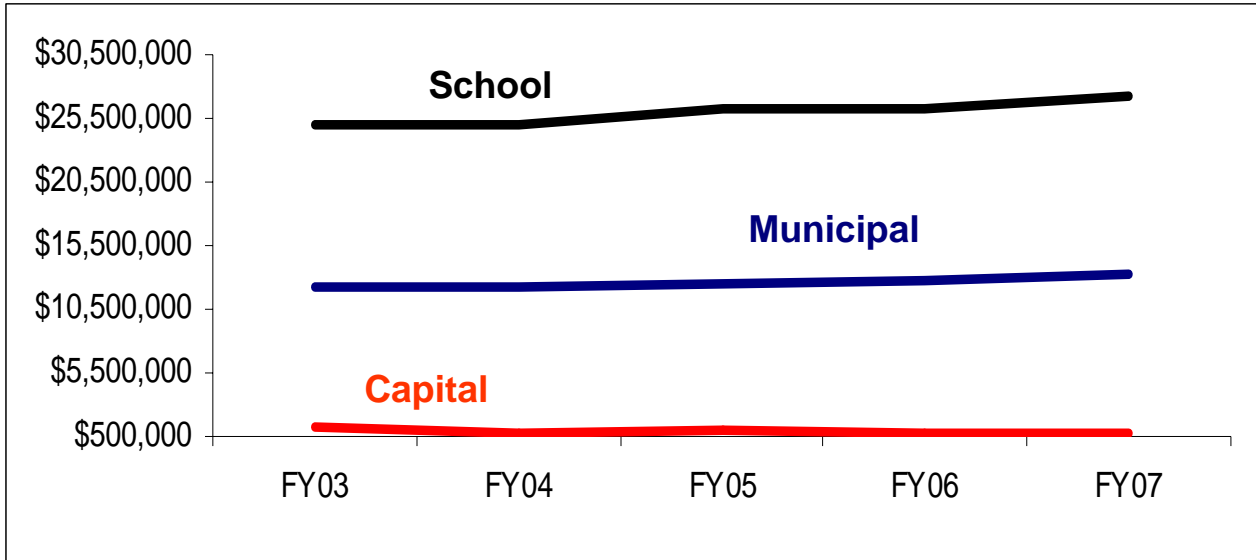
FY06 Budget Impact

- No additional revenue – school and municipal budgets.
 - School – 0%
 - Municipal –1.2%-funded by reducing capital.
- Capital remained at reduced level.
- Significant service reductions made to school and municipal operations.
- Requested override failed.

FY07 Budget Impact

- Small operating increases:
 - School – 4%.
 - Municipal – 4.5%
- Utilized one-time revenue - \$142,000 Chapter 70 and ambulance.
- Continued service reductions.
- Capital remains at insufficient level.

Continued Operating and Capital Budget Challenges



Insufficient Revenue for Core Services

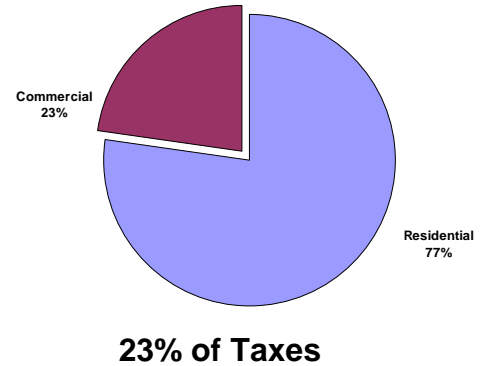
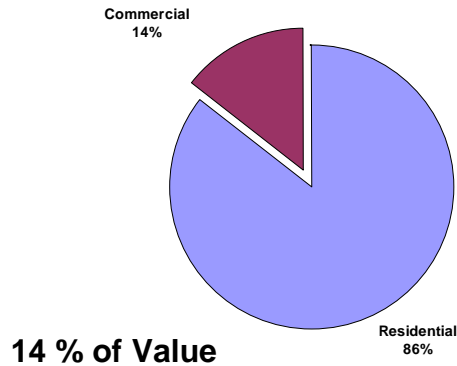
- Limited revenue within Proposition 2 ½ absorbed for increases in fixed costs.
- Cannot fund current services and programs.
- This is an ongoing structural problem, not one-time occurrence.

Structural Imbalance – Options to Solve

- Continued reduction to services.
- New revenue options:
 - State aid.
 - Property tax override increases.
 - Commercial tax revenue.

Some Information on Taxes.....

The Town's commercial property is an important component of the Town's overall tax base. Westwood taxes its commercial property at a higher rate than residential (\$19.81 vs. \$10.73).

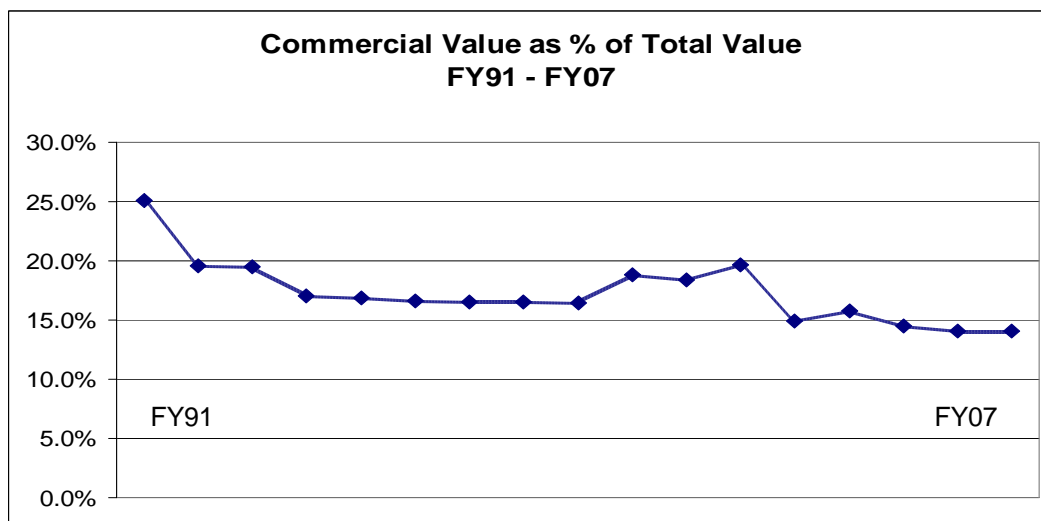


Valuable Revenue Impact

- Commercial 14.1% of total value; but paid 23.2% of total taxes.
- Annual savings of \$725 from split tax rate in FY07.

Limited Operating Budget Impact

- Commercial property does not use primary services:
 - School system
 - Trash services.



- Commercial value important factor to tax revenue.
- Commercial value cannot keep pace with significant residential growth.
- Strong commercial value minimizes tax impact on residents.

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.

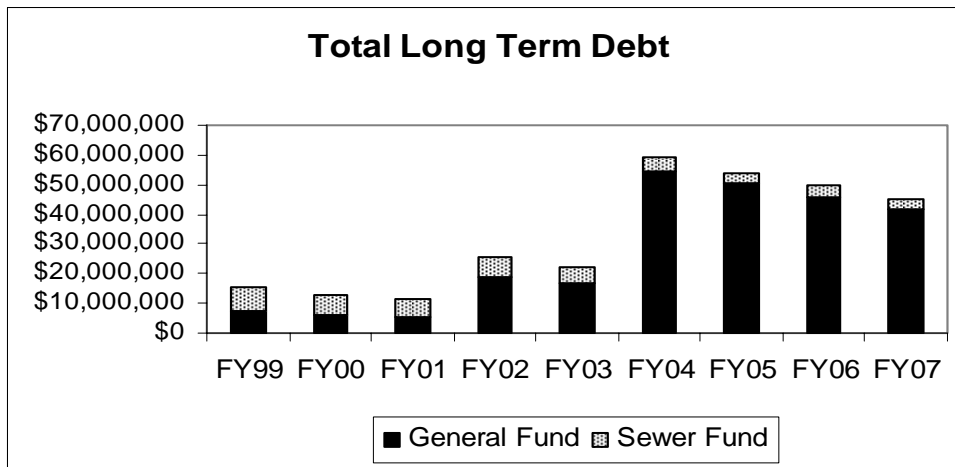
As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.

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. \$190 Million.
- The Town's general fund debt service is approximately 10.7 % of the operating budget for FY07.
- The Town currently has \$3.4 million in authorized debt remaining to be issued.



Total Long Term Debt Issued and Outstanding	FY07	FY06	FY05	FY04	FY03	FY02	FY01	FY00
General Fund	41,925,000	46,090,000	50,255,000	54,670,000	16,595,000	18,955,000	5,145,000	\$6,035,000
Sewer Fund	3,022,828	3,440,498	3,854,664	4,823,582	5,872,408	6,786,885	6,114,567	\$7,068,972
Total	44,947,828	49,530,498	54,109,664	59,493,582	22,467,408	25,741,885	11,259,567	\$13,103,972

Long Term General Fund Debt Outstanding as of June 30, 2007

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-07
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	\$580,000
Land Acquisition	3.79	12/98	12/2008	\$400,000	\$80,000
Senior Center	3.79	12/98	12/2008	\$239,000	\$48,000
School Fields	3.79	12/98	12/2008	\$189,000	\$38,000
Middle School/Gym Completion	3.79	12/98	12/2008	\$225,000	\$44,000
Martha Jones Construction	4.04	3/21/02	3/21/2012	\$7,200,000	\$3,600,000
Downey Construction	4.04	3/21/02	3/21/2012	\$6,300,000	\$3,150,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$1,300,000	\$650,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$300,000	\$150,000
High School Project	4.25	8/01/03	06/01/2023	\$39,262,300	\$31,600,000
Municipal DPW Building	4.25	8/01/03	06/81/2014	\$2,600,000	\$1,820,000
Public Building	4.25	8/01/03	06/08/2014	\$240,700	\$165,000
Total General Fund					\$41,925,000

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

		FY10	\$5,293,056
		FY11	\$5,140,370
FY07	\$6,144,052	FY12	\$4,985,795
FY08	\$6,000,447	FY13	\$3,291,731
FY09	\$5,858,056	Fy14-24	\$24,925,212

Total repayment of Long Term Debt Currently Issued \$61,638,719

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
Eminent Domain Land Purchase	ATM 5/01	\$275,000
Total		\$3,420,000

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.

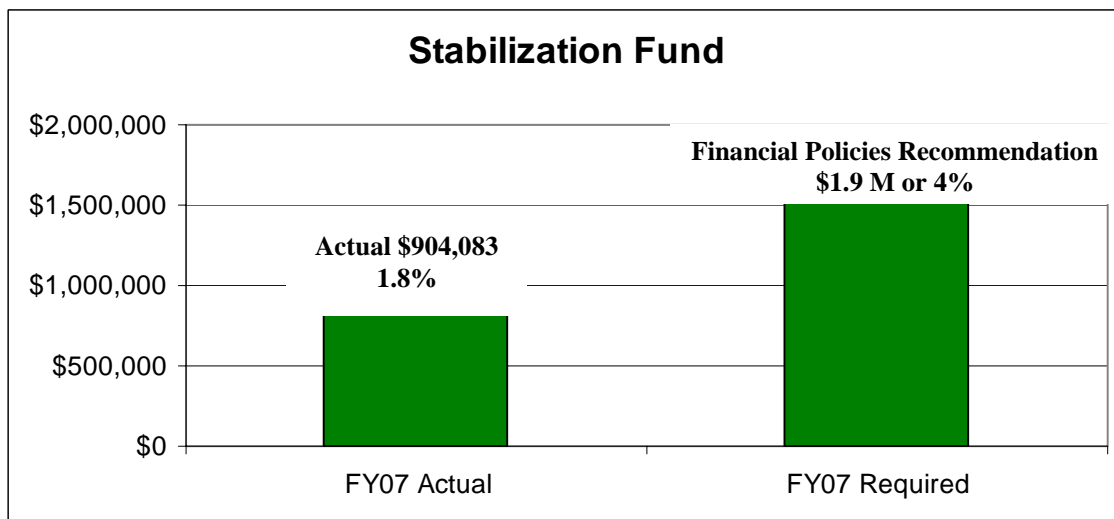
As with any business, it is important for the Town to have a reserve account to provide for unforeseen emergencies or future expenditures. As like most communities, Westwood was not able in the late '80's and early '90's to continue the practice of appropriating funds in to the Stabilization account.

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, and 2006 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 \$1.8 million. The current balance, at 1.8% 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.



	FY2006	FY2005	FY2004	FY2003	FY2002	FY2001	FY2000	FY99
Town Meeting Appropriated Into Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$450,000	\$50,000	\$200,000	0
Balance	\$904,083	\$848,225	\$782,142	\$760,200	\$735,200	\$270,000	\$211,441	\$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.

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
FY08 with Override**

Tax Levy Calculation	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	Projected FY2008
Prior Year Levy Limit	\$29,980,013	\$32,012,390	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657
Plus 2.5% Increase	\$749,500	\$800,310	\$876,627	\$922,914	\$968,157	\$1,007,044	\$1,048,466
Plus New Growth**	\$1,282,877	\$637,179	\$974,866	\$886,775	\$587,334	\$649,858	\$300,000
General Overrides	\$0	\$1,615,203	\$0	\$0	\$0	\$0	\$2,777,387
Tax Levy Limit	\$32,012,390	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,064,511
Exempt Debt*	\$1,199,655	\$2,257,706	\$6,265,148	\$4,367,789	\$1,948,546	\$2,219,419	\$2,096,341
Levy Capacity	\$33,212,045	\$37,322,788	\$43,181,723	\$43,094,054	\$42,230,301	\$44,158,076	\$48,160,852
Actual Levy Assessed	\$33,132,948	\$37,288,628	\$43,112,383	\$43,092,347	\$42,197,019	\$43,967,446	\$48,160,852
Excess Levy(Taxes not raised)	\$79,097	\$34,160	\$69,340	\$1,707	\$33,282	\$190,630	\$0
Increase in Actual Levy (including new growth)	5.7%	12.5%	15.6%	0.0%	-2.1%	4.2%	9.5%
Increase in Levy without new growth	1.63%	10.62%	13.00%	-2.10%	-3.44%	2.66%	8.86%

* Exempt debt - This is the principal and interest payment required each year for borrowing projects approved outside Proposition 2 1/2.

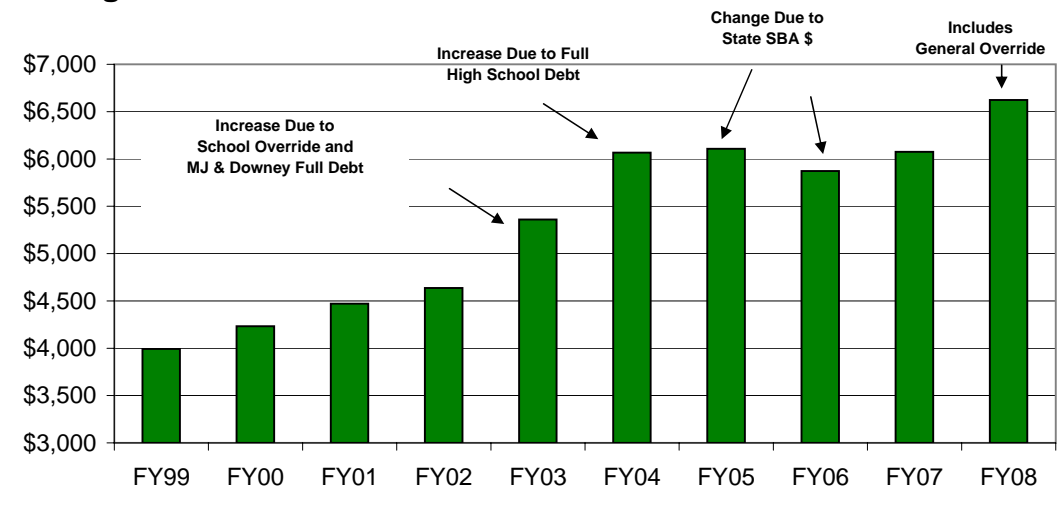
**New Growth - This represents taxes from new residential and commercial development.

FY08 Tax Change	
2.5/new growth/excess levy	\$4,316,483
change in exempt debt	<u><u>-\$123,078</u></u>
Total Taxes	\$4,193,405

Tax Rate/Tax Bill History

Tax Rate per Thousand	FY01	FY02	FY03	FY04	FY05	FY06	FY07	Projected FY08
Residential	\$13.37	\$13.87	\$11.45	\$12.96	\$11.97	\$10.37	\$10.73	
Commercial	\$21.99	\$21.52	\$20.80	\$23.36	\$20.97	\$18.85	\$19.81	
% of Total Town Value								
Residential Property	81.6%	80.4%	85.1%	84.2%	85.5%	85.9%	85.9%	
Commercial Property	18.4%	19.6%	14.9%	15.8%	14.5%	14.1%	14.1%	
Tax Shift Factor	1.47	1.40	1.62	1.60	1.58	1.63	1.65	
% of Total Town Taxes								
Residential Properties	72.9%	72.5%	75.9%	74.7%	77.1%	77.1%	76.8%	
Commercial Properties	27.1%	27.5%	24.1%	25.3%	22.9%	22.9%	23.2%	
Average Residential Tax Bill								
Home Value	\$334,339	\$334,339	\$468,075	\$468,075	\$510,202	\$566,324	\$566,324	\$566,324
Tax Bill	\$4,470	\$4,637	\$5,359	\$6,066	\$6,107	\$5,873	\$6,076	\$6,623
Average Tax Bill Increase	5.61%	3.74%	15.57%	13.2%	0.67%	-3.84%	3.50%	9%
Single Tax Rate	\$14.96	\$15.37	\$12.84	\$14.60	\$13.27	\$11.56	\$12.01	
Savings to Average Tax Bill from Having Split Tax Rate	\$530.4	\$502.6	\$651.2	\$767.0	\$663.0	\$673.7	\$725.5	

Average Residential Tax Bill



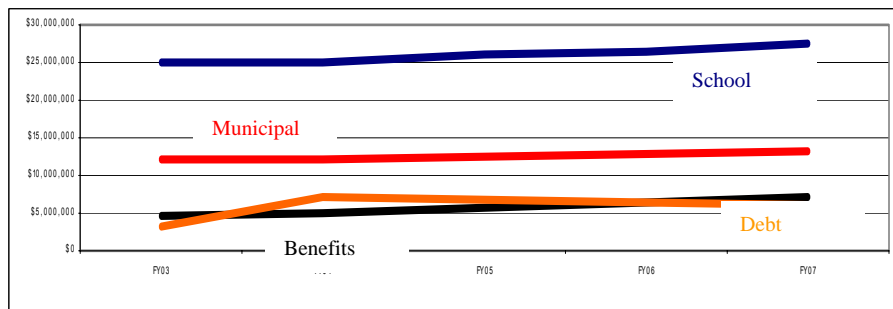
Budget Summary

The following summary was included in the *Budget Summary* document and contains useful background information for the FY08 budget process.

FY2008 Budget Summary

The FY08 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. 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, 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 last four years, against the dramatic growth in fixed costs, the school and municipal operating budgets have only grown an average 2% per year. This growth has not been enough to sustain level services, resulting in a decline of service level and quality.

The community has accomplished much during these past four years. These significant accomplishments include:

- Completion of the new High School.
- Completion of Route 109 reconstruction.
- Rezoning of University Avenue to attract new development.
- Improvement to capital budgeting process and financial policies.

All of these efforts were complex, multi year projects which involved many of our elected and appointed boards, staff, and greatly impacted our residents.

With the completion of these major projects and Westwood Station on the horizon, the Town is poised to face the challenges ahead.

Even with Westwood Station on the horizon, the FY08 budget will be as difficult as the last four years. Without an increase in revenue, the structural deficit continues to FY08 and services will continue to decline. The FY08 budget discussion will again focus on the following issues:

Limited New Revenue

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 will not impact FY08

It is unclear what to expect for state aid for FY08. The new Governor has been very vocal in voicing support for municipalities and looking to alleviate the pressure on the property tax bill. However, the state is again experiencing budget problems, thereby potentially limiting the revenue available for state aid to cities and towns. The current budget projections do not include any increase in state aid at this time. The Governor's budget is due to be released on February 28, 2007 and the projections will be updated accordingly.

Increases in Fixed Costs

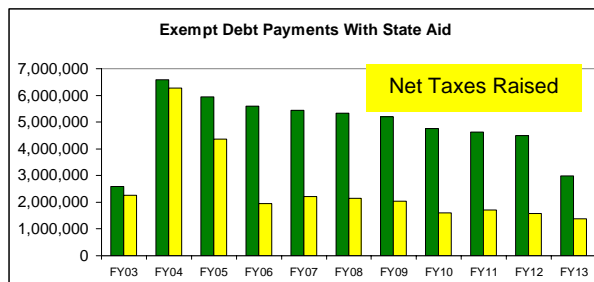
Coupled with this limited revenue growth is the continued growth in the fixed cost budgets, particularly employee costs, such as health insurance, pension assessments, and payroll taxes. The health insurance budget continues to grow at a significant rate. This growth is caused not only from rate increases, 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. The total health insurance budget has tripled since FY2000, growing from \$1.2 million to over \$3.5 million.

Continued Service Impact

The FY08 budget is particularly difficult to balance as it represents the fifth year of significant budget constraints. As stated, the school and municipal operating budgets have only grown 2% per year for the last four years, with 0% increases in FY04 and FY06. There have been continued reductions to the municipal and school service operations to meet these budget constraints. There is simply no room to absorb any easy cuts in the budgets.

State School Construction

The significant change with the State School Building Assistance Program continues to provide tax relief to the community. Immediately upon the change in the Program, the

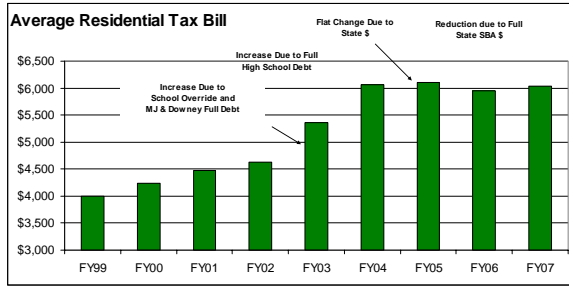


Town was very aggressive in its efforts to secure our funding. After waiting many years for the state share for three school projects, Westwood received payments for all projects in FY05 and FY06. These significant payments, totaling \$3.1 million in FY07, flow directly to

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 retire.

Impact on Tax Bill

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 available to supplement the budget will be considered for the FY08 budget.



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.

These major capital projects appreciably updated the capital assets of the Town and will serve the residents for years to come.

As mentioned above, receipt of state funding for the construction projects has dramatically impacted the tax bills.

In FY05 Westwood began receiving the state share of construction costs. The state now pays \$3.1M annually for their share of the debt. As a result of this payment, the FY07 average tax bill was equal to the FY04 bill. With the state payments continuing now on an annual basis, the dramatic impact on the taxes from construction projects has ended.

Potential Commercial 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 FY07, commercial property will pay 23% of the overall tax levy, while representing 14.1% of total value.

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

At this time, a significant new commercial development, Westwood Station, is on the horizon. While this project will not generate tax dollars for FY08, it does represent a major enhancement to 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.

Maintenance of Reserve Funds

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 low 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 put the Town on notice that current reserves are too low. Particularly with Westwood Station on the horizon, the Town must start to build reserves and properly fund capital in order to maintain our credit rating.

The current stabilization fund balance is far short of the level required by the Town's financial policies. Therefore, efforts must continue to build up this account, and these funds should not be used as one-time options to balance the budget.

Importance of Capital Budget Program

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 \$128 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.

While confronting all the issues and challenges, we must continue our commitment to keep Westwood a wonderful community.

Westwood will continue its 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, solid waste removal and safe roadways. 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 quality of life and we must work to maintain that position.

Our challenges are many. We must provide additional resources to the school and municipal budgets for FY08 in order to provide quality services to the community. In addition, the Town must look ahead to Westwood Station and the impact that important commercial project will bring to the community. New revenue must be used to bring the reserves in line with financial policy targets and enhance the capital budget. In the interim period, the Town will be asked to support an override to stop the decline in school services. The Town must put in place solid funding for reserves, capital, and operational budgets.

Looking Ahead.....Five Year Forecast

With 5% Increase to School/Municipal Operating Budgets

	FY2006	FY2007 Projected	FY2008 Projected	FY2009 Projected	FY2010 Projected	FY2011 Projected
Total Expenditures	\$53,996,780	\$55,984,928	\$58,756,078	\$61,735,348	\$64,534,153	\$68,011,769
Total Revenues	\$53,996,780	\$54,522,216	\$55,515,013	\$56,757,251	\$57,718,384	\$59,018,499
Total Revenues Less Expenditures	-0-	(\$1,462,712)	(\$3,241,065)	(\$4,978,097)	(\$6,815,769)	(\$8,993,270)

- The forecast shows projected revenue. Expenditures increased for fixed costs only, and operating budgets at a 5% increase.
- There would be insufficient revenue in each of the years to fund necessary increases in the school and municipal operating budgets.

Assumptions:

- Tax revenue calculated per levy limit. New growth assumption of \$300,000 per year.
- State aid level funded.
- Debt – per current schedules – no new debt issued.
- High School state reimbursement received in FY06.
- Health insurance increase – 15%.
- Operating budget increase for all school and municipal budgets FY07-FY11 – 5%.

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 – FY07

Policy	Target	Actual	Comments	Target Status
B. 2. Operating Reserve Fund – shall be 1% of total general fund operating budget, net of debt service.	\$474,674 1%	FY07 Budget \$400,000	Close to target; 84% of target.	
B. 3. Free Cash – shall maintain at 4% of general fund operating budget, net of debt service.	\$1,898,697 4%	\$1,266,415 2.7%	Actual is at 66% of goal, approximately \$630,000 short of goal. This would be <u>before</u> use of any free cash	
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% \$1,961,437 Total 8% or \$3,922,274	Stabilization Actual 1.8% \$904,083 Total 4% or \$2,170,498	Stabilization approximately \$1M short of target. Total is at 55% of target. This would be <u>before</u> use of free cash.	
E. 4. General fund nonexempt debt service should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$3,922,274	Actual 1.5%	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 \$5,883,411	Actual 12.6% \$6,164,592	Actual exceeds target by .6%.	
F. 5. Investment in capital stock – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$1,424,023 3%	\$824,000 1.8%	Actual is approximately \$600,000 short of target. Actual at 42% of target.	
G. 5. Maintain sewer retained earnings – will maintain 10% of sewer fund revenues.	\$388,914 10%	\$194,558 5.7%	Actual is at approximately 50% of 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 FY07 budget solution, \$225,000 of Free Cash was used to support operating budget – energy reserve.</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>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>	✓