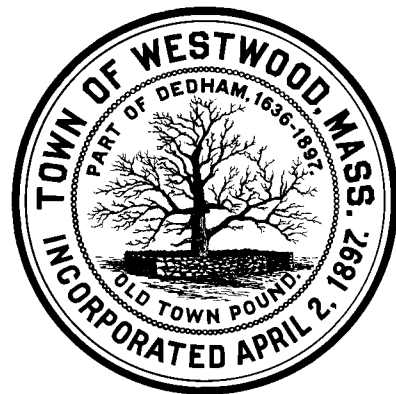


# **Town of Westwood Finance Commission**

**2009 Annual Report**

**Warrant and Recommendations  
For the Annual Town Meeting**

**Annual Town Meeting  
May 4, 2009  
High School Auditorium  
Nahatan Street**



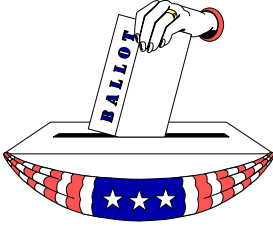
Please bring this report to Town Meeting for reference.

**THE ISSUES.....**  
**2009 ANNUAL TOWN MEETING**  
**SUMMARY OF WARRANT ARTICLES**

<b>Article No.</b>	<b>Article Description</b>	<b>Page No.</b>	<b>Finance Commission Vote</b>
1	Supplemental appropriations FY09	22	Favor
2	Supplemental appropriations FY09	22	Favor
3	Reduce FY09 appropriations	23	Favor
4	Westwood Station Permit Funding – Amend Article 6 of 2008 Annual Town Meeting	23	Favor
5	Unpaid prior year’s bills	24	See Article
6	FY10 Town salary and expense budgets (Appendix “D” – Page 61)	24	Favor
7	Appropriation (\$417,000) – Municipal capital improvements	25	Favor
8	Appropriation (\$406,000) – School capital improvements	26	Favor
9	Appropriation (\$265,000) – Sewer capital improvements	26	Favor
10	Appropriation – (\$300,000) - Construction of cemetery barn behind the Obed Baker House	27	Favor
11	Appropriation – (\$60,000) – Complete design plan and project budget estimate for the proposed new library	28	See Article
12	Accept Chapter 59, Section 5 of MA General Laws - Increase the amount of gross receipts required for seniors to be eligible to defer property taxes	30	Favor
13	Road improvement	30	Favor
14	Home Rule Petition – Exempt Fire Chief position from provisions of the civil service law	31	Favor
15	Amend Town Bylaw – Insert new section – Fire Chief	32	Favor
16	Westwood Station – Approval of roadway layouts – Canton Street intersection	34	Favor
17	Petition article – Board of Selectmen term limits	39	Oppose
18	Petition article – Composition of Board of Selectmen	39	Oppose
19	Petition article – Town Election/Town Meeting	41	Oppose
20	Street Acceptances – Autumn Lane, Autumn Drive	42	See Article
21	Amend Town Bylaw – Board of Health Hazardous Materials Bylaw	42	Favor
22	Amend Zoning Bylaw – agricultural uses	42	Favor
23	Amend Zoning Bylaw – lot width	44	Favor
24	Amend Zoning Bylaw - housekeeping	45	Favor

Please note: In order to provide a clear understanding of the petition articles received, they are reprinted in the warrant word for word as submitted.

***Warrant Begins on Page 21.***



**Westwood's Town Election  
Tuesday, April 28, 2009  
Polls Open From 7:00 A.M. to 8:00 P.M.**

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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-eighth day of said month, A.D. 2009, 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 TWO YEARS  
ONE ASSESSOR FOR THREE YEARS  
TWO LIBRARY TRUSTEES FOR THREE YEARS  
ONE MODERATOR FOR ONE YEAR  
TWO PLANNING BOARD MEMBERS FOR THREE YEARS  
ONE SCHOOL COMMITTEE MEMBER FOR THREE YEARS  
ONE SELECTMAN FOR THREE YEARS  
ONE SEWER COMMISSIONER FOR THREE YEARS  
ONE HOUSING AUTHORITY MEMBER FOR FOUR YEARS  
ONE HOUSING AUTHORITY MEMBER FOR FIVE YEARS  
ONE TREASURER FOR THREE YEARS



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### A LOOK AT THE TOWN'S FINANCES....

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The Official Town Seal

### **Did You Know?**

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

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

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## **Finance Commission Membership**

### **Terms Expiring in 2009**

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

### **Terms Expiring in 2010**

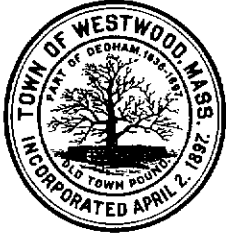
Maria Costantini  
Peter Frodigh  
John Grogan  
Lynne Liebrock  
Kevin McManus

### **Terms Expiring in 2011**

Charles Bean  
Craig Foscaldo  
Russell Lavoie  
Mary Masi-Phelps  
Raymond Sleight

Sheila E. Nee, Administrator

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



## WESTWOOD FINANCE COMMISSION

### A MESSAGE TO RESIDENTS FROM CHAIRMAN JIM CONNORS

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

The FinCom began its review process in September as the burgeoning national economic crisis was starting to dominate headlines and the nightly news shows. Westwood has gone through a difficult budget process reflective of severe economic times. Revenue sources have been adversely impacted by State budget cuts leading to reductions in several categories of revenue that augment local property taxes. It is the opinion of the Finance Commission that the Town of Westwood has presented a budget that generally keeps intact the services provided by the Town, but is doing so with no growth in operating budgets.

It is the opinion of the FinCom that the Town of Westwood continues to be effectively and efficiently managed. Were it not for the prudent financial management practices, Westwood would be far worse off as we head into fiscal year 2010. After careful review and discussion, the FinCom unanimously approved and recommended the final municipal and school budgets presented here.

#### **ZERO GROWTH BUDGET**

Based on current revenue projections, the Selectmen have determined and the Finance Commission concurs that the Town cannot prudently support any increase in school or municipal operating budgets for FY10. Therefore, the Selectmen have specified a 0% budget increase for all Town departments, or what is sometimes referred to as “level funding” of the operating budgets. In doing so, the Selectmen recommended that there be no cost of living increase for municipal or school employees. Even under a scenario of 0% cost of living increases, however, salary step increases (based on years of service and increased qualification factors) are contractually mandated. Thus, other cuts are required in order to achieve an overall 0% budget increase. A level-funded budget is not the same as a “level services” budget and may prevent some departments from offering the same services as the previous year, especially the Fire Department.

#### **CHALLENGING FUTURE PROSPECTS**

The Town has long been seeking to provide financial stability through measures to increase commercial property revenue growth. While this effort includes the redevelopment of the University Avenue Business Park, the economic climate and lack of credit from financial institutions have contributed to delays in the construction of Westwood Station. Accordingly, the Finance Commission anticipates that the budgeting process next year will be extremely difficult and virtually impossible to sustain services in another year without growth in revenues. As a result, it is quite likely that an operational override will be considered and eventually proposed to

voters. Voters should be aware that difficult choices will need to be made if there is no growth in revenues. The majority of the FinCom members feel the Town is at a "tipping point". Without additional revenues, measurable cuts will be made in public safety and educational services.

### **ECONOMIC STIMULUS FUNDS**

At the time this report was prepared, it is not clear what benefits may flow to the School Department if economic stimulus money is directed to Westwood for educational purposes. Based on preliminary information, such funds may flow to the Town without requiring Town Meeting action to approve their expenditure. We urge the School Department to expend any such funds in a cautious manner and with consideration for the impact on budgets beyond Fiscal Year 2010. We encourage the schools to apply this one-time receipt of funds to non-operational expenses such as capital and technology, as opposed to operating budgets.

### **CHARTER STUDY TASK FORCE**

The FinCom supports the Board of Selectmen's plan to form a Charter Study Task Force. The FinCom agreed that the best approach to changes to the Town's Charter is through a comprehensive study. As it has been many years since such a study has occurred in Westwood, we agree with the Selectmen's plan to initiate a study with recommendations. The FinCom does not want to see changes occur piecemeal without regard for unintended consequences, hence the overwhelming support for Indefinite Postponement of three petition articles seeking Charter changes.

### **CONCLUSION**

Conservative financial management practices have enabled the Town to craft a balanced budget for the coming year without layoffs or major cuts in services. This will not be possible for Fiscal Year 2011 without an increase in revenue. Also, we must not forget the longer term issues that have been deferred but must eventually be addressed by the Town, including under-funded capital budgets, insufficient stabilization funds, and post-employment benefit liability.

Westwood is a well run town, staffed by dedicated professionals in all municipal and school departments. We are lucky to have them. The FinCom's in-depth reviews would not be complete without their help. We appreciate Pam Dukeman, Finance Director, Mike Jaillet, Town Administrator, John Antonucci, Superintendent of Schools and Dottie Powers, Town Clerk who are always available to us and willing to answer our many questions. We thank the Town Moderator, Anthony Antonellis, for his support and encouragement. We acknowledge the contributions of Mary Masi-Phelps, John Grogan and Mike O'Hara, the leadership of the FinCom, and thank them for their dedication and hard work. Their contributions benefit all of us. We are all grateful to Sheila Nee, FinCom Administrator, for her selfless devotion, for the integrity which defines her and her skill at advancing the FinCom agenda.

*Introductory Note*

By a unanimous vote of those present, the Finance Commission supports the Board of Selectmen’s recommended School Department operating budget of \$32,488,686 for FY10. This amount maintains the School Department operating budget at the same level as FY09 (0% increase).

The Superintendent has requested an increase of \$946,000 or 2.91% over the FY09 budget. However, based on current revenue projections, the Board of Selectmen have determined and the Finance Commission concurs that the Town cannot prudently support any increase in School or Municipal operating budgets for FY10.

The Education Subcommittee has studied the Superintendent’s proposed budget, reviewed comparable spending data from peer towns, and met with the Superintendent and School Committee representatives. We make the following report with the understanding that the School Committee has yet to hold budget deliberations or address the \$946,000 funding gap. The Finance Commission will monitor this situation and if warranted may make further recommendations at Town Meeting.

**School Spending Overview**

The Superintendent’s proposed fiscal year 2010 (FY10) Operational Budget Request is \$33,434,700. The overall proposed budget increase of \$946,014 or 2.91% is driven by a 4.55% proposed increase in salaries, which is partially counterbalanced by a projected 2.54% decrease in non-salary areas, primarily utilities (see the Utilities section below).

In addition to the Total Operational Budget Request to be funded by the Town, approximately \$3.7M or 10% of school operating expenses (Total Operational Spending in the table below) is funded by budget offsets including grants, fees, and state and federal reimbursements. These outside funding sources offset expenses and thereby lower the budget amount to be funded by local taxes. Put another way, without these sources of funding, the budget request would need to be \$37M rather than \$33.4M. Offsets are discussed in more detail in the sections on Special Education and User Fees.

	FY09	Proposed FY10	\$ Increase	% Increase
Salary Request	\$24,979,046	\$26,115,751	\$1,136,705	4.55%
Non-Salary Request	\$7,509,640	\$7,318,949	-\$190,691	-2.54%
<b>Total Operational Budget Request</b>	<b>\$32,488,686</b>	<b>\$33,434,700</b>	<b>\$946,014</b>	<b>2.91%</b>
Offsets	\$3,687,749	\$3,659,455	-\$28,294	-0.77%
<b>Total Operational Spending</b>	<b>\$36,176,435</b>	<b>\$37,094,155</b>	<b>\$917,720</b>	<b>2.54%</b>

Historically, the 2.91% increase compares to a 5.69% increase in the FY09 budget and a 13% increase in the FY08 budget (funded by a Proposition 2 ½ override). It represents an average annual increase of 4.40% from FY03 to FY10. The available funds identified by the Board of Selectmen provide for no increase in the School Department operating budget (sometimes known as “level funding”), which would represent an average annual increase of 3.98% from FY03 to FY10.

The proposed budget funds school services at essentially the same level as the FY09 budget, sometimes known as “level services.” It reflects projected costs for salaries, utilities, special education, maintenance, transportation, replenishment of necessary materials & supplies, miscellaneous expenses, and any changes or additions needed to maintain level services based on



## EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

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projected enrollment in the 2009-2010 school year. It incorporates an estimated cost of living increase subject to collective bargaining, which is discussed below in the Salaries section.

The only program increase proposed for 2009-2010 is an expansion of the Full Day Kindergarten program; this change is budget-neutral due to higher utilization of existing personnel, savings in Kindergarten transportation, and grant funds received by the schools specifically targeted for Full Day Kindergarten initiatives. There is no change to the Full Day Kindergarten fee.

The proposed budget does not address all needs identified by the School Department. It does not provide specific contingencies for unexpected increases in critical budget areas such as special education costs; however, it includes a number of non-salary expenses such as technology equipment (in addition to technology equipment included in the School Department's Capital Budget) that could potentially be postponed or foregone to sustain services if cuts were necessary.

In addition to the School Operating Budget, the following school-related expenses are incorporated elsewhere in the Town's budget articles:

- School Capital Budget (\$406K – separate budget article, discussed below)
- School employee benefits (\$5,079K – Town Fixed Cost Budget)
- Energy reserve (\$175K – offset specified in separate Town Fixed Cost Budget line item, discussed below under Utilities)
- Blue Hill Regional assessment (\$173K – separate budget line item)
- Crossing guards (\$106K – separate budget line item)
- School field maintenance (included in DPW Budget)

### Salaries

Salaries make up 78% of the operating budget, and salary increases are the schools' single biggest cost driver. The Superintendent's proposed budget funds essentially the same staffing level for FY10, with minor adjustments to teaching and teaching assistant positions resulting in a net increase of \$70,000. The remainder of the \$1.1M increase funds salary increases for existing positions.

	FY09	Proposed FY10	\$ Increase Over FY09	% Increase Over FY09
<b>Salary Request</b>	\$24,979,046	\$26,115,751	\$1,136,705	4.6%

FY09 is the final year of the teachers' contract negotiated in 2006, and at the time of this report, the School Department is engaging in collective bargaining talks. The proposed budget includes step increases (based on years of service and college degrees/credits attained) of approximately \$500,000 plus an aggregate estimated cost of living increase. Approximately 40% of Westwood teachers are on the top step and therefore receive only cost of living increases.

In specifying a 0% budget increase for all Town departments, the Board of Selectmen has recommended that there be no cost of living increase for Municipal or School employees. Even under a scenario of 0% cost of living increases, salary step increases are contractually mandated and would necessitate additional non-salary cuts in order to achieve an overall 0% budget increase.

### Special Education (SPED)

Special Education (SPED) represents approximately 23% of the operating budget request. An additional \$2.1M, or 22% of all SPED costs, are funded through outside funding sources, including approximately \$900,000 from the Massachusetts Circuit Breaker funding mechanism, \$740,000 in federal grant money, and \$500,000 in Medicaid reimbursements for eligible services.

**EDUCATION SUBCOMMITTEE REPORT (CONTINUED)**

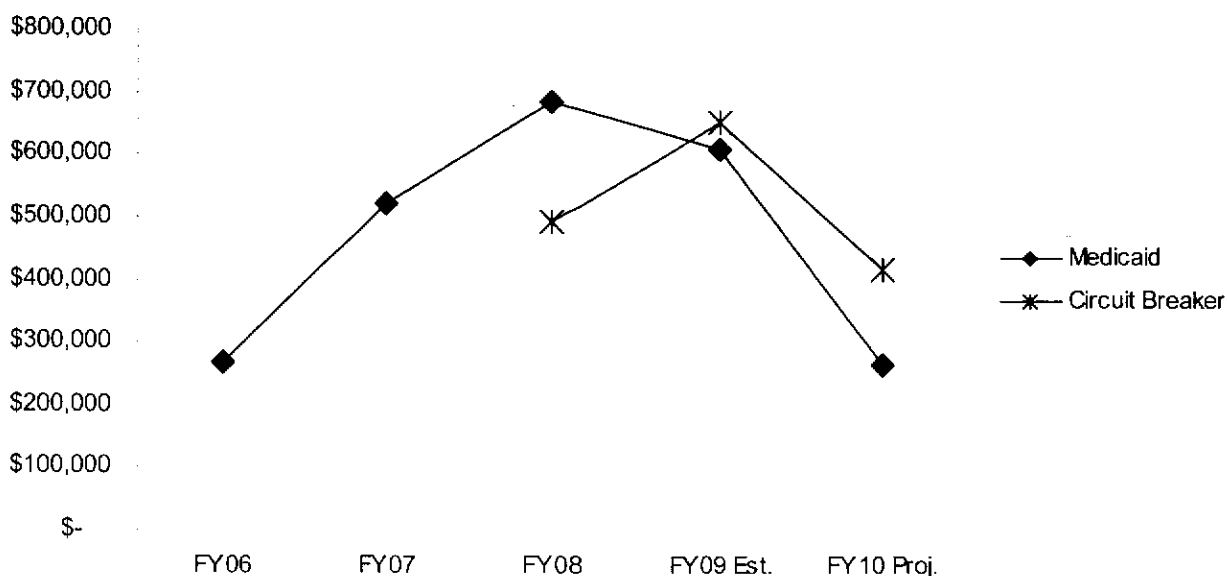
	<b>FY09</b>	<b>Proposed FY10</b>	<b>\$ Increase Over FY09</b>	<b>% Increase Over FY09</b>
<b>Total SPED Budget Request</b>	\$7,900,706	\$7,894,084	-\$6,622	-0.1%
<b>SPED Offsets</b>	\$2,135,751	\$2,170,603	\$34,852	1.63%
<b>Total SPED Spending</b>	\$10,036,457	\$10,064,687	\$28,230	0.28%

Spending for SPED includes out-of-district tuition and transportation, as well salaries and other costs for providing Special Education services to students who are integrated into the local school system. Under Massachusetts State Law, towns must bear the cost of providing the educational needs for all students identified as requiring special education. The budget request reflects currently known needs, and any changes in SPED student population could have a significant impact. In FY10 Westwood expects to provide assistance to 445 in-district students and 35 out-of-district students in grades Pre-K through 12. This represents approximately 15% of the total student population.

We commend the School Department's ongoing efforts to manage SPED costs while providing a high level of service to students, by making more services available within the system, instituting early intervention, screening and monitoring programs, finding efficiencies in transportation and other services, and diligently pursuing grants and federal reimbursements for expenses.

Looking beyond FY10, we are extremely concerned about the viability of certain of these reimbursements (offsets) for funding. Circuit Breaker reimbursements are subject to Massachusetts Legislative funding, which is of concern given the current State budget crisis. Recent changes to Medicaid reimbursement regulations have dramatically lowered reimbursement levels. The School Department has been able to maintain these offsets temporarily by tapping into revolving account balances that have accumulated as a result of conservative budgeting in past years. We anticipate shortfalls, particularly in the Medicaid offset, once these balances are spent. Because SPED costs are largely determined by documented student needs in accordance with state and federal mandates, any reduction in these offsets will need to be made up through other revenue sources or reductions in other parts of the budget.

**Circuit Breaker, Medicaid Account Balances**



**Utilities (Electricity, Heating Fuel, Water/Sewer, Telephone)**

FY08 was the first year where 100% of the new high school was occupied for the entire year and where the School Department had full control over the heating and electrical systems. Actual expenditures from FY08 have provided a baseline for projecting WHS usage requirements, and these along with moderations in price are major contributors to the decrease in the FY10 budget request.

	<b>FY09</b>	<b>FY10</b>	<b>\$ Increase Over FY09</b>	<b>% Increase Over FY09</b>
<b>Budget Growth</b>	\$1,483,450	\$1,284,150	-\$199,300	-13.4%
Energy Reserve	\$175,000	\$175,000	\$0	0.0%
Other offsets	\$80,000	\$80,000	\$0	0.0%
<b>Total spending</b>	<b>\$1,738,450</b>	<b>\$1,539,150</b>	<b>-\$199,300</b>	<b>-11.5%</b>

The School Department has taken several positive steps to understand and reduce energy usage and costs, including software-based reporting and system automation, commissioning of the heating system, energy audits, improvements in the electric system, and collaborative purchasing of heating oil at a favorable guaranteed price for the coming year. We recommend that the School Department continue its efforts to manage costs and encourage energy efficiency.

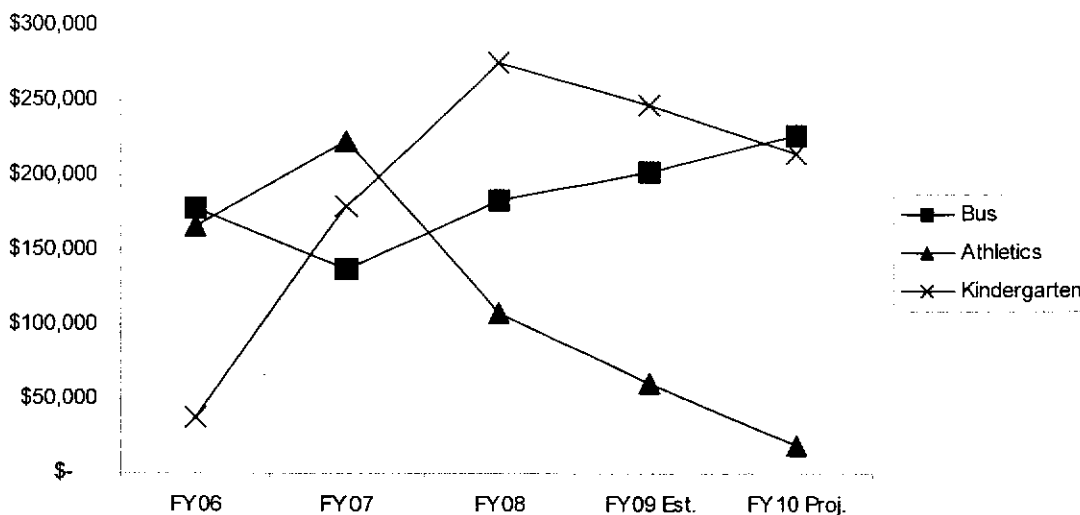
For the past several years, the Town has set aside a \$175,000 energy reserve line item for the School Department; these funds can only be used for energy expenses and require Board of Selectmen approval. At the time of this report, the fund has not been utilized for FY09 expenses. The FY10 budget request continues to rely on this to help offset unexpected increases in costs. We recognize the need to allow for volatility in this area and recommend that the energy budgeting process be reviewed annually by the Schools and Town based on documented baselines.

**User Fees**

The School Department collects user fees for transportation, athletics, and full day Kindergarten. Although the FY08 budget significantly reduced fees (and eliminated some smaller fees), school families still pay approximately \$900,000 in fees, and we remain concerned about the societal consequences of relying on significant fees in a public school system. Fees have increasingly supplemented the school budgets in many school systems across Massachusetts. However, a public school system should offer equal opportunities and services for all students. As fees become material to family income, especially during the current economic crisis, some students may choose not to participate in activities for economic reasons.

We are also concerned about the budgetary uncertainty that results from reliance on projected participation in optional programs. The FY08 fee reduction was supported in part by tapping into balances in the corresponding revolving accounts that had accumulated due to conservative budgeting and higher than anticipated participation in past years. To sustain this reduction or further reduce fees in future years will be difficult, particularly in the area of Athletics, because the account balances will have been spent and the yearly fees are not sufficient to offset the same level of costs.

Fee-Based Revolving Account Balances



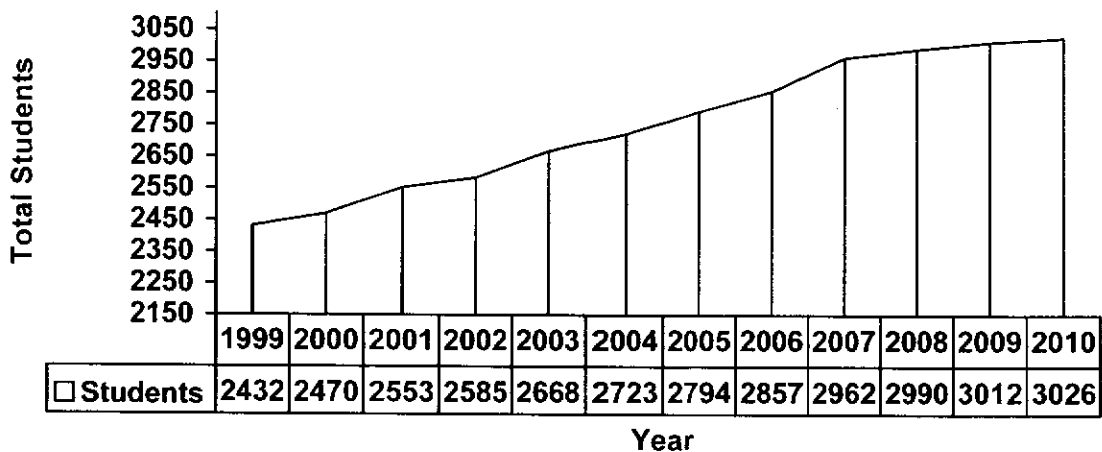
**Impact of State Aid**

Historically, Westwood has received a relatively low level of operational state aid compared to similar communities (see Appendix A). Beginning in FY08, Westwood benefited from a change in the formula used to calculate the amount of aid given to school districts. In FY10 Chapter 70 aid is projected based on the Governor’s budget proposal to remain level at \$3,548,000, or 10.6% of the proposed operating budget request (9.6% of gross operating costs). The outlook for future Chapter 70 funding remains uncertain, and although the Governor has placed a high priority on funding Chapter 70 aid, the Finance Commission cautions that we must be prepared for possible reductions if there is further deterioration in tax revenue at the State level.

**Student Enrollment**

The excellent reputation of our schools attracts families with young children into Westwood, resulting in cyclical enrollment increases while the population of Westwood as a whole has remained fairly constant. The schools have experienced a 23% increase in the last 10 years. Future years show modest annual increases of less than 1%, with enrollment pressures shifting from the elementary schools to the middle school and high school. Below, we have illustrated historical and projected school enrollment from 1999 through 2010. The K-12 growth projection is taken from a study prepared for the School Department in 2007 by Merrimac Education Center that incorporated enrollment data and birth data as well as demographic factors such as housing permits, new and proposed housing developments, and real estate conditions.

**Westwood Public Schools  
historical and projected K-12 enrollment**



	'99	'00	'01	'02	'03	'04	'05	'06	'07	'08	'09	'10
# Additional Students	133	38	83	32	83	55	71	63	105	28	22	14
% Increase	5.8%	1.6%	3.4%	1.3%	3.2%	2.1%	2.6%	2.3%	3.7%	0.9%	0.7%	0.5%

**Class Size**

Class sizes are determined by three factors: teaching models, space availability, and teaching positions. This year, the Finance Commission noted parent and administration concerns regarding class sizes in several elementary classrooms. In addition, isolated high class sizes have been identified at the Middle School and High School, particularly ongoing high class sizes in HS foreign language and projected high class sizes in Grade 7 Level 1 mathematics next year.

With Westwood's five small neighborhood schools (250-375 students per school), K-5 model and the cyclical nature of enrollment changes, it can be difficult to balance class sizes across all of the elementary schools. Due to limitations of budget as well as available classrooms, class size cannot always be addressed directly with additional teaching positions. We commend the School Department for its efforts to mitigate high class sizes by utilizing literacy paraprofessionals where appropriate and implementing a multi-grade K-1 classroom at the Downey School.

The Finance Commission recognizes that having five small elementary schools presents an extra challenge when compared to peer towns with fewer, larger schools for similar levels of enrollment (400-600 students per school). We also note that some peer towns have achieved more even class sizes by adopting alternatives to the K-5 model and/or implementing multi-grade classrooms in various elementary grades.

In addition to the class size challenges in grades K-5, a shifting of enrollment pressures from the elementary level to the middle school (and eventually high school) is increasing class size pressures in the higher grades. Enrollment is project to remain high at the middle and high schools for eight to 10 years. We continue to urge that the School Committee study resource allocation as well as the pros and cons of other educational models as potential ways to maintain acceptable and balanced class sizes within budgetary constraints.

**Capital Investment**

The School Department's FY09 capital budget request is \$406,000. This compares with \$516,000 in FY09:

	FY09	FY10
<b>Technology</b>	\$185,000	\$200,000
<b>FF&amp;E</b>	\$7,000	\$0
<b>HVAC</b>	\$0	\$18,000
<b>Roofing</b>	\$0	\$0
<b>Repair &amp; Maintenance</b>	\$59,300	\$0
<b>Copiers</b>	\$76,300	\$80,000
<b>Vehicles</b>	\$0	\$30,000
<b>Hanlon Modulares</b>	\$78,400	\$78,400
<b>TMS Modulares *</b>	\$110,000	\$0
<b>Total Offsets</b>	\$516,000	\$406,400

**\* Funded by one-time Westwood Station revenue**

In addition to the \$200,000 capital request for technology, the schools are proposing to spend \$120,000 of the operational budget to fund technology items. The copiers request provides for the copying of instructional materials as a cost-effective alternative to certain textbooks and work books. The requested vehicle is a truck to be used for maintenance functions such as snow removal and mulching. \$0 for Repair & Maintenance will result in the deferral of planned remedial projects in favor of higher priority items for FY10; funding for routine repair and maintenance is incorporated in the Operational Budget request.

Last year, the School Department demonstrated the need for additional space at the Thurston Middle School, and at the 2009 Annual Town Meeting residents approved the borrowing of \$4.5M for the construction of modular classrooms and a small building addition to the building. The FY09 capital budget included \$110,000 in one-time revenue from Westwood Station to fund preparatory work for the project. Due to current economic conditions, bids for the project were considerably lower than projected, and the final cost is expected to be approximately \$1M lower. At the time of this report, it is anticipated that the added space will be completed and ready for occupancy when school opens in September 2009. The FY10 debt payments for the project are included in the overall Town debt budget, and the Finance Commission anticipates that a portion of future payments will be accommodated in the School Capital budget beginning in FY11.

There remain over \$8 million dollars of cumulative unfunded capital requests since 2004. Given the fiscal challenges the school system is facing, a short-term lack of investment is understandable. However, this capital investment deficit has grown yearly and if not addressed will result in a long term degradation in Westwood's school buildings and capital equipment.

**Budget Warning Flags and Sustainability of Services**

We are hopeful that our economic environment will improve, and we are encouraged by the possibility of additional revenue from the Federal Stimulus Package. However, limited growth in local tax revenue, delays in anticipated revenue from Westwood Station, and annual increases in salaries and other costs continue to contribute to a structural deficit. Coupled with the prospect of possible State aid cuts and dwindling sources of outside revenue such as Medicaid reimbursements, this structural deficit could necessitate significant budget cuts as early as FY11. We strongly urge the

**EDUCATION SUBCOMMITTEE REPORT (CONTINUED)**

School Committee to begin now to study the potential shortfalls and discuss possible courses of action to preserve service levels beyond FY10.

**Peer Group Comparison**

We believe that it is important to gauge how efficiently and wisely our school dollars are spent. One measure is how our schools compare to our peers. We continue this year to use several metrics from the Massachusetts Department of Elementary and Secondary Education (Mass DOE) to compare our school system to peers and statewide averages. The peer group was chosen based on MCAS scores, geographic proximity and socio-economic similarity to Westwood.

The table below shows how Westwood compares to peers over a 6-year period for several key metrics. Westwood is neither first nor last in any of the metrics studied.

6-Year Average (FY03-FY08) and Elementary model	Cum MCAS CPI Rank (1=high)	Cum MCAS CPI	Enrollment	Per Pupil \$ Rank (1=low)	Per Pupil \$	Ch 70/Pupil Rank (1=high)	Total Ch. 70 Aid	Ch.70 Per Pupil
MEDFIELD (K-1/2-3/4-5)	1	193.9	3,071	1	\$8,684	1	\$4,437,381	\$1,445
WINCHESTER (K-5)	6	191.6	3,821	2	\$10,285	3	\$3,409,501	\$892
NEEDHAM (K-5)	4	192.7	4,905	3	\$10,587	5	\$4,173,737	\$851
WAYLAND (K/1-5)	2	192.7	3,135	4	\$10,714	7	\$2,608,841	\$832
WELLESLEY (K-5)	3	192.7	4,501	5	\$10,943	8	\$3,523,453	\$783
WESTWOOD (K-5)	5	192.2	2,921	6	\$11,478	6	\$2,464,779	\$844
LEXINGTON (K-5)	7	190.6	6,425	7	\$11,637	4	\$5,616,189	\$874
BEDFORD (K-2/3-5)	8	184.6	2,357	8	\$12,667	2	\$2,217,576	\$941

Westwood ranks in the middle of the group in MCAS scores studied. Cumulative MCAS CPI shown above is the combined Math and English Language Arts Grade 10 Composite Performance Index, calculated from a 100-point scale used by the Mass DOE to measure district performance and year to year progress on the MCAS tests. The 6-year average reflects the performance across 6 different groups of 10<sup>th</sup> grade students.

Westwood's per-pupil spending is 6<sup>th</sup> (3<sup>rd</sup> highest) in the group. The period studied reflects spending both before and after the Proposition 2 ½ override passed in 2007. When comparing among towns, it is important to note that per-pupil spending reflects a complex set of factors. For example, Medfield and Wayland each have 5 school buildings (3 relatively large elementary schools), whereas Westwood has 7 school buildings (5 relatively small elementary schools) for a similarly sized student population. This introduces inefficiencies in Westwood's spending model that are not easily addressed by yearly budget choices.

Westwood is 6th in Chapter 70 aid received per pupil, with a per pupil amount less than 2/3 that of the highest town in the peer group. The change in Chapter 70 allocation introduced in FY08 has

## EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

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begun to reduce this imbalance, and may provide ongoing relief for Westwood, subject to funding in future state budgets. Note that Ch 70 Aid has no bearing on per pupil expenditures, but is provided to indicate the relative burden of school costs that is alleviated by State aid among the eight peer towns.

Please refer to Appendix A at the end of this report for yearly data and additional metrics.

### *Summary and Conclusion*

The Finance Commission supports the Board of Selectmen's recommended School Department operating budget of \$32,488,686 for FY10 (level funded, 0% increase over FY09). The School Department has requested a budget increase of \$946,000 or 2.91% (to fund level services including contractual step and cost of living salary increases); however, based on current revenue projections, we believe that the Town cannot prudently support any increase in the operating budget.

Bridging this \$946,000 gap will require some combination of salary reductions (through collective bargaining, other salary cuts and/or elimination of positions), non-salary reductions above and beyond those already specified in the Superintendent's proposed budget, and/or confirmation of additional revenue sources so as to increase the budget amount recommended by the Board of Selectmen.

It has been suggested that Westwood may benefit from federal stimulus money targeted for educational relief in FY10 and possibly FY11; however, this is subject to legislative approval and cannot be confirmed at this time. We strongly recommend that any such revenues be allocated cautiously and with sustainability in mind. Given the intense distress in the national and Massachusetts economies, we must be prepared for a spectrum of scenarios in FY10, including the possibility of mid-year cuts in State Aid, as well as the likelihood of continuing revenue shortfalls in FY11.

The public school system is a critical component of the Westwood community. The citizens of Westwood have historically invested considerably in their schools and have been rewarded with one of the top school systems in the Commonwealth. This year more than ever, the budget must represent careful choices made to continue Westwood's tradition of excellence by preserving core educational services within the budgetary constraints imposed by Proposition 2 ½ and historically challenging economic conditions.

We would like to express our gratitude to Superintendent John Antonucci, Director of Business & Finance Heath Petracca, Finance Director Pam Dukeman, Finance Commission Administrator Sheila Nee, and the members of the School Committee for their cooperation, assistance and availability during the budget review process. We recognize that all department heads and town leaders are working aggressively to address Westwood's ongoing financial challenges. We urge the citizens of our town to be actively involved in this process so that they may collectively determine Westwood's priorities.



## Appendix A: Comparative Trends

District	MCAS Gr4	MCAS Gr10	Comb CPI	Enrollment	Enrollment	Per Pupil \$	Teacher Pupil	Ch. 70 Aid
FY 03	ELA/Math	ELA/Math	Grade 10	Enrollment	As % of Pop.	Per Pupil \$	Ratio	
MEDFIELD (K-1/2-3/4-5)	95.8/86.5	96.4/91.7	188.1	3,054	24.53%	\$6,517.00	15.1:1	\$3,339,769
WINCHESTER (K-5)	95.5/90.9	94.5/90.3	184.8	3,577	16.96%	\$8,278.00	12.8:1	\$3,692,026
NEEDHAM (K-5)	93.5/85.4	96.1/92.5	188.6	4,597	15.74%	\$8,721.00	13.8:1	\$4,504,997
WESTWOOD (K-5)	95.9/88.1	96.7/93.5	190.2	2,789	19.67%	\$9,564.00	12.85:1	\$2,635,628
WELLESLEY (K-5)	93.4/88	96.3/92.5	188.8	4,182	15.68%	\$9,589.00	13.6:1	\$3,687,434
LEXINGTON (K-5)	94.1/89	95.1/88.9	184.0	6,196	20.21%	\$9,686.00	12.0:1	\$6,119,692
BEDFORD (K-2/3-5)	88.8/82.2	90.6/85.9	176.5	2,280	18.03%	\$9,923.00	12.3:1	\$2,419,485
WAYLAND (K-5)	93.4/91.3	95.6/93	188.6	2,937	22.18%	\$10,042.00	14.1:1	\$2,863,219
<b>FY 04</b>								
MEDFIELD (K-1/2-3/4-5)	93/85.4	97.7/96.6	194.3	3,030	24.41%	\$6,761.00	13.4:1	\$3,701,551
WAYLAND (K-5)	92.7/87.5	94.1/94	188.1	2,985	22.63%	\$6,761.00	14.7:1	\$2,290,575
LEXINGTON (K-5)	93.5/89.2	95.4/92.1	187.5	7,079	23.11%	\$8,797.00	12.5:1	\$4,895,754
NEEDHAM (K-5)	92.8/88.7	95.9/94.5	190.4	4,716	16.19%	\$9,004.00	12.9:1	\$3,603,998
WESTWOOD (K-5)	93.9/88.2	97/94	191.0	2,766	19.60%	\$9,747.00	12.6:1	\$2,108,502
WELLESLEY (K-5)	95.2/89.9	95.2/95.2	190.4	4,229	15.91%	\$9,802.00	13.1:1	\$2,949,947
WINCHESTER (K-5)	96.8/94.9	96.3/92.9	189.2	3,608	17.03%	\$9,944.00	13.5:1	\$2,953,621
BEDFORD (K-2/3-5)	93.2/88.3	92.1/90.5	182.6	2,279	18.11%	\$10,748.00	11.9:1	\$1,935,588
<b>FY 05</b>								
WELLESLEY (K-5)	91/89	97/96.4	193.4	4,446	16.77%	\$8,081.77	13.1:1	\$2,949,947
NEEDHAM (K-5)	89.2/87.1	96.1/96.1	192.2	4,939	17.02%	\$9,884.37	11.6:1	\$3,603,998
MEDFIELD (K-1/2-3/4-5)	91.5/84.8	97.3/95.3	192.6	3,111	25.09%	\$10,787.70	12.4:1	\$4,034,179
WAYLAND (K-5)	87/82.9	96.5/94.4	190.9	2,987	22.87%	\$11,242.67	14.0:1	\$2,290,575
LEXINGTON (K-5)	93.5/91.2	96.1/96.2	192.3	6,277	20.64%	\$11,592.14	12.2:1	\$4,895,754
WINCHESTER (K-5)	93/90.8	97.2/95.5	192.7	3,752	17.73%	\$11,599.16	15.0:1	\$2,953,621
WESTWOOD (K-5)	94.9/91	95.6/92.4	188.0	2,906	20.73%	\$11,929.48	12.2:1	\$2,108,502
BEDFORD (K-2/3-5)	92/91.1	92.2/92.5	184.7	2,365	18.89%	\$12,661.94	12.0:1	\$1,935,588
<b>FY 06</b>								
MEDFIELD (K-1/2-3/4-5)	92.9/82.4	97.9/98.2	196.1	3,083	25.07%	\$8,596.68	14.5:1	\$4,716,703
WINCHESTER (K-5)	94.4/93	97.4/95.6	193.0	3,912	18.55%	\$10,138.70	14.1:1	\$3,131,321
NEEDHAM (K-5)	92.3/87.5	97.1/96.9	194.0	5,000	17.63%	\$11,291.28	14.1:1	\$3,838,948
WELLESLEY (K-5)	90.6/84.1	97.1/95.5	192.6	4,619	17.12%	\$11,493.53	13.6:1	\$3,170,547
WESTWOOD (K-5)	92.2/90	98.7/95.2	193.9	2,960	21.40%	\$11,885.36	12.3:1	\$2,250,702
WAYLAND (K-5)	88.7/81.8	98.8/98.5	197.3	2,979	22.97%	\$12,136.76	13.9:1	\$2,433,825
LEXINGTON (K-5)	91.3/88.5	96.7/95.2	191.9	6,374	21.08%	\$12,600.15	12.1:1	\$5,197,254
BEDFORD (K-2/3-5)	87/83.2	92.8/91.5	184.3	2,391	18.56%	\$13,494.70	11.8:1	\$2,053,688
<b>FY 07</b>								
MEDFIELD (K-1/2-3/4-5)	93.0/85.1	97.6/97.6	195.2	3,085	25.15%	\$9,471.78	14.1:1	\$5,113,751
WINCHESTER (K-5)	96.9/91.3	98.1/97.7	195.8	4,016	19.00%	\$10,885.59	14.7:1	\$3,582,999
NEEDHAM (K-5)	91.3/86.7	97.9/96.6	194.5	5,063	17.91%	\$12,069.78	14.2:1	\$4,366,273
WESTWOOD (K-5)	93.4/89.8	97.9/97.1	195.0	3,054	21.80%	\$12,435.94	13.7:1	\$2,588,559
WELLESLEY (K-5)	94.0/87.3	98.2/97.1	195.3	4,682	17.35%	\$12,775.67	13.2:1	\$3,765,942
WAYLAND (K-5)	88.4/83.9	97.4/98.0	195.4	2,905	22.32%	\$13,213.51	13.7:1	\$2,706,784
LEXINGTON (K-5)	93.7/91.2	96.8/96.2	193.0	6,313	20.81%	\$13,574.28	12.5:1	\$5,848,476
BEDFORD (K-2/3-5)	91.7/88.3	93.9/94.9	188.8	2,371	18.04%	\$14,538.58	11.7:1	\$2,302,613
<b>FY 08</b>								
MEDFIELD (K-1/2-3/4-5)	91.1/84.3	98.7/98.6	197.3	3,061	24.96%	\$9,967.48	15.1:1	\$5,718,333
WINCHESTER (K-5)	95.3/95.6	97.8/96.4	194.2	4,064	19.23%	\$10,864.51	14.2:1	\$4,143,417
NEEDHAM (K-5)	86.8/86.5	98.7/97.5	196.2	5,115	18.10%	\$12,551.66	14.5:1	\$5,124,207
WAYLAND (K-5)	88.2/89	97.8/98.2	196.0	4,016	30.85%	\$10,885.59	13.4:1	\$3,068,068
WESTWOOD (K-5)	93.1/92.1	98.0/97.3	195.3	3,049	21.76%	\$13,304.60	13.4:1	\$3,096,779
LEXINGTON (K-5)	90.6/93.0	98.1/96.8	194.9	6,313	20.81%	\$13,574.28	12.4:1	\$6,740,205
WELLESLEY (K-5)	93.1/91.8	98.4/97.4	195.8	4,848	17.97%	\$13,915.55	13.9:1	\$4,616,898
BEDFORD (K-2/3-5)	88.6/87.9	96.2/94.5	190.7	2,453	18.66%	\$14,634.13	12.2:1	\$2,658,496

Source: Mass DOE

MUNICIPAL SUBCOMMITTEE REPORT

**Overview**

The Town of Westwood's municipal budget for fiscal year 2010 ("FY10") includes the budgets for Police, Fire, Public Works, Library & Recreation, Human Services and General Government. The Municipal Subcommittee of the Finance Commission reviews and analyzes these budgets as well as meets with the department heads in order to provide an opinion regarding the appropriateness of the budgets and the services provided.

As a result of that analysis, the Finance Commission, by unanimous vote of those present, recommends approval of the FY10 Municipal budget.

As a result of a decline in the Westwood Station payment and the reduction of state aid, the FY10 municipal budget has been level funded (i.e. 0% increase) as compared with FY09. The challenge of meeting a "zero budget" is that union contracts provide for two types of raises; first a cost-of-living allowance, and second, a step raise (which provides for a raise for newer employees as a way to reach parity with longer tenured employees). In FY10, there will be no cost of living allowances, however there will be step raises. Most departments cut budgeted overtime as a way to offset the cost step raises. (Overtime has been used to fill the void when employees are sick or on vacation.) These cuts will manifest themselves in longer response time by the police and fire departments and delayed response from the DPW. While these cuts may not be noticed by the majority of Westwood's citizens, if they persist beyond FY10, the cuts will result in very noticeable reductions in vital services.

We commend the department heads for their efforts to maintain essential services with limited resources. However, the Municipal Subcommittee believes that without future increases in funding in both municipal operating and capital budgets, the cuts resulting from level funding will present an unacceptable risk to public safety and erosion of essential public services.

**The Municipal Budget**

The FY10 municipal budget is \$14,546,821 which represents a \$0 increase over FY09. The breakdown of spending by department is:

<u>Function</u>	<u>Amount</u>	<u>% of Total</u>
Public Safety (Fire & Police)	\$5,778,483	40%
Public Works	\$4,260,404	29%
General Government	\$2,546,976	18%
Library, Recreation & All Others	\$1,960,958	13%

**Fire Department**

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

- Increasing commercial base and traffic volume
- Disproportionate amount of major roadways (and resulting traffic accidents) relative to similar sized towns

The current risk level remains high and below national standards because of lower than optimal staffing levels. Low staffing levels can lead to increased response times if firefighters need to be called in from home prior to deployment.

### **Police Department**

The Police Department (“PD”) provides essential public safety services to the community meant to preserve the peace, enforce the laws and protect the public. The Department delivers these services through 16 major programs, of which the Uniform Patrol is the central component (and most visible aspect ) of its operations. Currently the PD has of 28 sworn-officers and 8 civilian employees.

### **Department of Public Works**

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

- Management of public infrastructure including; roads, buildings, fields, street lights, cemetery, and sewer system.
- Solid waste collection, disposal and recycling.
- Municipal vehicle repair and maintenance.
- Snow and ice removal.

The DPW requires a significant amount of heavy equipment to maintain the public infrastructure (e.g. dump trucks, snow plows, front end loaders). However, funds have been diverted from capital budgets to help relive the strain on operating budgets. The cost has been an aging fleet which is requiring higher maintenance costs. The cost is mounting for these investments which ultimately will need to be made.

### **Library**

Westwood’s library, through two locations, provides a wide variety of educational and recreational programs. These programs include the lending of books, magazines, newspapers and audio-visual materials, providing extensive reference and children’s services as well as many community and cultural activities. The library also provides meeting space for organizations within the Town of Westwood. In FY08, the Library loaned 249,898 items, which was a 4.2% increase over the prior years.

In addition the Library is part of the Minuteman Library Network. Membership in the network, which is predicated on maintaining certain financial and operating standards, provides many services, one of the most important being the inter-library loan program which allows Westwood patrons to request and borrow materials from other libraries in the network..

### **General Government**

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

### **.How Does Westwood Compare to Similar Towns?**

The chart included in the appendix to this report shows how Westwood compares to similar towns on various measures of municipal spending. Generally, Westwood ranks in the middle of the peer group on spending in the major categories as a percentage of the total budget

Comparative Trends Peer Group Spending																	
Town	FY	Town Population	Spending Total	Spending Education	% of total	Spending Public Safety	% of total	Spending Public Works	% of total	Spending Culture & Svcs	% of total	Spending Debt Service	% of total	Spending General Govt	% of total	Spending Fixed Costs	% of total
BEDFORD	FY01	12,595	\$42,005,910	\$18,715,424	44.6%	\$3,882,143	9.2%	\$4,888,348	11.6%	\$1,758,594	4.2%	\$3,977,924	9.5%	\$3,447,561	8.2%	\$2,950,667	7.0%
	FY02	12,595	46,988,559	20,910,281	44.5%	4,313,257	9.2%	5,240,651	11.2%	1,956,568	4.2%	4,408,294	9.4%	6,787,234	14.4%	3,372,274	7.2%
	FY03	12,647	49,252,908	22,323,675	45.3%	4,535,696	9.2%	6,288,440	12.8%	1,982,791	4.0%	4,624,280	9.4%	5,729,991	11.6%	3,768,035	7.7%
	FY04	12,583	52,067,255	23,492,519	45.1%	4,790,639	9.2%	5,835,442	11.2%	2,025,045	3.9%	6,018,563	11.6%	5,158,150	9.9%	4,746,897	9.1%
	FY05	12,519	54,561,670	25,373,224	46.5%	4,737,776	8.7%	5,835,606	10.7%	2,023,185	3.7%	5,940,581	10.9%	5,092,448	9.3%	5,558,850	10.2%
	FY06	12,462	57,285,238	25,811,000	45.1%	5,147,628	9.0%	6,799,469	11.9%	2,091,455	3.7%	6,203,571	10.8%	5,311,403	9.3%	5,920,712	10.3%
	FY07	12,884	60,489,651	27,350,349	45.2%	5,242,641	8.7%	6,381,315	10.5%	2,243,239	3.7%	7,009,650	11.6%	5,672,609	9.4%	6,589,848	10.9%
	FY08	13,146	64,287,583	28,720,867	44.7%	5,405,563	8.4%	7,267,206	11.3%	2,285,558	3.6%	7,337,702	11.4%	6,109,431	9.5%	7,161,256	11.1%
<b>Avg. Annual % Increase</b>			<b>6.3%</b>	<b>6.3%</b>		<b>4.8%</b>		<b>5.8%</b>		<b>3.8%</b>		<b>9.1%</b>		<b>8.5%</b>		<b>13.5%</b>	
LEXINGTON	FY01	30,355	\$79,796,092	\$49,823,340	62.4%	\$8,177,805	10.2%	\$5,969,597	7.5%	\$2,733,233	3.4%	\$4,878,455	6.1%	\$5,252,872	6.6%	\$2,960,790	3.7%
	FY02	30,355	92,951,276	58,954,338	63.4%	8,437,655	9.1%	5,714,463	6.1%	2,987,234	3.2%	5,490,150	5.9%	8,428,100	9.1%	2,939,336	3.2%
	FY03	30,663	98,478,621	62,709,090	63.7%	8,923,232	9.1%	6,855,432	7.0%	3,149,738	3.2%	4,520,919	4.6%	9,373,985	9.5%	2,946,225	3.0%
	FY04	30,631	98,568,399	63,709,815	64.6%	7,900,309	8.0%	5,449,883	5.5%	2,788,141	2.8%	8,315,678	8.4%	8,511,460	8.6%	1,913,113	1.9%
	FY05	30,419	108,108,575	67,157,374	62.1%	8,990,490	8.3%	6,133,683	5.7%	2,969,568	2.7%	10,796,150	10.0%	8,788,725	8.1%	3,272,585	3.0%
	FY06	30,266	112,158,837	71,732,234	64.0%	9,364,572	8.3%	6,399,656	5.7%	3,076,009	2.7%	8,460,610	7.5%	9,540,419	8.5%	3,585,337	3.2%
	FY07	30,231	101,525,295	63,436,428	62.5%	9,663,226	9.5%	6,320,487	6.2%	3,440,678	3.4%	9,183,414	9.0%	5,103,736	5.0%	4,377,326	4.3%
	FY08	30,332	106,350,094	66,779,597	62.8%	10,351,721	9.7%	7,353,701	6.9%	3,460,494	3.3%	8,207,917	7.7%	5,759,864	5.4%	4,436,000	4.2%
<b>Avg. Annual % Increase</b>			<b>4.2%</b>	<b>4.3%</b>		<b>3.4%</b>		<b>3.0%</b>		<b>3.4%</b>		<b>7.7%</b>		<b>1.3%</b>		<b>5.9%</b>	
MEDFIELD	FY01	12,273	\$28,716,785	\$15,978,062	55.6%	\$2,493,963	8.7%	\$2,197,696	7.7%	\$904,930	3.2%	\$3,512,179	12.2%	\$1,884,111	6.6%	\$1,745,844	6.1%
	FY02	12,273	31,212,549	17,247,699	55.3%	2,394,899	7.7%	1,947,162	6.2%	892,056	2.9%	4,582,696	14.7%	2,105,627	6.7%	2,042,410	6.5%
	FY03	12,447	34,101,022	18,690,512	54.8%	2,501,263	7.3%	2,119,084	6.2%	975,125	2.9%	5,995,061	17.6%	1,683,520	4.9%	2,136,437	6.3%
	FY04	12,414	36,276,740	19,118,399	52.7%	2,483,159	6.8%	2,185,909	6.0%	945,293	2.6%	7,489,132	20.6%	1,618,119	4.5%	2,436,729	6.7%
	FY05	12,397	38,991,059	20,609,375	52.9%	2,755,663	7.1%	2,442,939	6.3%	997,485	2.6%	7,396,357	19.0%	1,805,733	4.6%	2,983,507	7.7%
	FY06	12,343	40,225,087	21,850,527	54.3%	2,835,645	7.0%	2,429,318	6.0%	1,071,563	2.7%	6,734,548	16.7%	1,823,019	4.5%	3,480,467	8.7%
	FY07	12,297	40,077,072	23,772,229	59.3%	2,835,306	7.1%	2,407,889	6.0%	1,159,195	2.9%	6,445,073	16.1%	1,912,516	4.8%	4,101,909	10.2%
	FY08	12,266	41,707,685	24,667,504	59.1%	2,930,153	7.0%	2,604,101	6.2%	1,243,459	3.0%	6,681,840	16.0%	1,946,557	4.7%	1,636,071	3.9%
<b>Avg. Annual % Increase</b>			<b>5.5%</b>	<b>6.4%</b>		<b>2.3%</b>		<b>2.5%</b>		<b>4.6%</b>		<b>9.6%</b>		<b>0.5%</b>		<b>-0.9%</b>	
NEEDHAM	FY01	28,911	\$67,054,684	\$28,776,266	42.9%	\$8,737,790	13.0%	\$3,177,306	4.7%	\$2,932,993	4.4%	\$5,352,552	8.0%	\$6,756,278	10.1%	\$8,025,443	12.0%
	FY02	28,911	71,009,811	29,788,120	41.9%	9,121,786	12.8%	3,063,650	4.3%	2,881,586	4.1%	5,389,290	7.6%	6,489,823	9.1%	9,050,383	12.7%
	FY03	29,197	71,347,736	31,933,021	44.8%	9,311,086	13.1%	3,448,393	4.8%	2,987,037	4.2%	4,046,458	5.7%	6,962,728	9.8%	9,874,607	13.8%
	FY04	29,137	73,734,719	33,026,822	44.8%	9,330,599	12.7%	3,476,777	4.7%	2,977,153	4.0%	4,343,543	5.9%	7,403,019	10.0%	10,653,226	14.4%
	FY05	29,022	77,976,316	38,137,060	48.9%	10,098,581	13.0%	4,178,380	5.4%	2,277,590	2.9%	5,199,621	6.7%	3,990,763	5.1%	13,054,278	16.7%
	FY06	28,418	85,468,192	41,071,294	48.1%	10,577,286	12.4%	3,690,869	4.3%	2,335,994	2.7%	7,277,648	8.5%	3,852,888	4.5%	13,403,194	15.7%
	FY07	28,368	87,725,334	43,666,108	49.8%	10,907,042	12.4%	3,629,437	4.1%	2,500,518	2.9%	7,165,726	8.2%	4,102,126	4.7%	14,121,528	16.1%
	FY08	28,263	na	na		na		na		na		na		na		na	
<b>Avg. Annual % Increase</b>			<b>4.6%</b>	<b>7.2%</b>		<b>3.8%</b>		<b>2.2%</b>		<b>2.6%</b>		<b>5.0%</b>		<b>8.0%</b>		<b>9.9%</b>	

Comparative Trends																	
Peer Group Spending																	
Town	FY	Town Population	Spending	Spending	%	Spending	%	Spending	%	Spending	%	Spending	%	Spending	%	Spending	%
			Total	Education	of total	Public Safety	of total	Public Works	of total	Culture & Svcs	of total	Debt Service	of total	General Govt	of total	Fixed Costs	of total
WAYLAND	FY01	13,100	\$39,094,076	\$21,037,780	53.8%	\$4,050,571	10.4%	\$1,658,188	4.2%	\$2,525,569	6.5%	\$3,844,213	9.8%	\$2,262,271	5.8%	\$3,715,484	9.5%
	FY02	13,100	42,189,484	22,779,597	54.0%	4,007,500	9.5%	1,665,396	3.9%	2,569,646	6.1%	3,952,675	9.4%	2,923,206	6.9%	4,291,464	10.2%
	FY03	13,239	44,022,205	23,985,791	54.5%	4,430,071	10.1%	1,916,896	4.4%	2,861,753	6.5%	3,942,878	9.0%	2,422,838	5.5%	4,461,978	10.1%
	FY04	13,190	47,162,920	25,496,841	54.1%	4,894,548	10.4%	1,705,662	3.6%	3,079,491	6.5%	3,833,235	8.1%	2,401,875	5.1%	5,751,268	12.2%
	FY05	13,063	49,030,202	26,393,902	53.8%	4,577,252	9.3%	2,244,140	4.6%	3,133,784	6.4%	3,752,424	7.7%	2,530,947	5.2%	6,397,753	13.0%
	FY06	13,002	50,490,411	27,307,728	54.1%	4,615,151	9.1%	1,882,689	3.7%	3,016,459	6.0%	3,677,178	7.3%	2,821,965	5.6%	7,169,241	14.2%
	FY07	12,970	52,666,691	28,222,472	53.6%	5,094,231	9.7%	2,093,176	4.0%	2,579,869	4.9%	3,677,010	7.0%	2,735,746	5.2%	8,264,187	15.7%
	FY08	13,017	55,195,321	29,307,676	53.1%	5,102,717	9.2%	2,241,149	4.1%	2,607,050	4.7%	3,805,967	6.9%	2,926,050	5.3%	9,204,712	16.7%
<b>Avg. Annual % Increase</b>			<b>5.1%</b>	<b>4.9%</b>		<b>3.4%</b>		<b>4.4%</b>		<b>0.5%</b>		<b>-0.1%</b>		<b>3.7%</b>		<b>13.8%</b>	
WELLESLEY	FY01	26,213	\$63,978,442	\$33,045,298	51.7%	\$7,590,271	11.9%	\$4,543,406	7.1%	\$4,468,742	7.0%	\$2,896,089	4.5%	\$3,041,076	4.8%	\$5,154,132	8.1%
	FY02	26,613	68,231,730	35,192,090	51.6%	7,981,434	11.7%	4,240,880	6.2%	4,440,618	6.5%	4,194,683	6.1%	2,951,133	4.3%	6,449,628	9.5%
	FY03	26,671	73,198,189	37,893,079	51.8%	8,229,460	11.2%	4,727,862	6.5%	4,566,457	6.2%	4,201,510	5.7%	3,101,924	4.2%	7,859,270	10.7%
	FY04	26,578	76,377,196	38,447,695	50.3%	8,524,845	11.2%	6,983,966	9.1%	3,804,536	5.0%	4,371,932	5.7%	3,382,560	4.4%	8,566,882	11.2%
	FY05	26,515	80,188,332	40,839,836	50.9%	8,592,106	10.7%	7,013,628	8.7%	4,105,526	5.1%	5,428,940	6.8%	3,835,793	4.8%	9,382,858	11.7%
	FY06	26,978	84,418,664	43,407,023	51.4%	8,908,407	10.6%	5,921,716	7.0%	4,141,259	4.9%	6,458,444	7.7%	3,503,364	4.1%	11,087,967	13.1%
	FY07	26,987	91,830,907	46,763,939	50.9%	9,291,185	10.1%	5,802,864	6.3%	4,373,223	4.8%	8,510,042	9.3%	3,541,547	3.9%	12,548,366	13.7%
	FY08	26,985	94,348,676	48,102,609	51.0%	9,425,166	10.0%	6,618,656	7.0%	3,549,690	3.8%	8,068,646	8.6%	4,569,448	4.8%	14,014,361	14.9%
<b>Avg. Annual % Increase</b>			<b>5.7%</b>	<b>5.5%</b>		<b>3.1%</b>		<b>5.5%</b>		<b>-3.2%</b>		<b>15.8%</b>		<b>6.0%</b>		<b>15.4%</b>	
WESTWOOD	FY01	14,117	\$38,168,713	\$21,161,223	55.4%	\$4,203,573	11.0%	\$3,148,486	8.2%	\$1,333,563	3.5%	\$2,441,266	6.4%	\$2,693,760	7.1%	\$3,186,842	8.3%
	FY02	14,117	40,677,951	23,024,420	56.6%	4,570,748	11.2%	3,102,186	7.6%	1,464,381	3.6%	2,027,269	5.0%	3,129,664	7.7%	3,359,283	8.3%
	FY03	14,181	44,763,756	24,705,349	55.2%	4,711,272	10.5%	3,553,405	7.9%	1,531,814	3.4%	3,194,457	7.1%	3,122,946	7.0%	3,944,513	8.8%
	FY04	14,113	48,524,447	24,160,071	49.8%	4,776,268	9.8%	3,299,209	6.8%	1,526,791	3.1%	7,286,431	15.0%	3,069,090	6.3%	4,406,587	9.1%
	FY05	14,020	51,660,785	26,487,349	51.3%	4,926,869	9.5%	3,753,829	7.3%	1,624,736	3.1%	6,722,778	13.0%	3,321,747	6.4%	4,823,477	9.3%
	FY06	13,900	51,364,346	26,023,789	50.7%	4,893,758	9.5%	3,627,645	7.1%	1,599,820	3.1%	6,305,217	12.3%	3,424,621	6.7%	5,489,496	10.7%
	FY07	13,832	53,702,399	27,240,779	50.7%	5,400,296	10.1%	3,565,261	6.6%	1,717,064	3.2%	6,153,350	11.5%	3,622,174	6.7%	6,003,475	11.2%
	FY08	14,010	58,215,726	30,530,258	52.4%	5,688,151	9.8%	3,905,999	6.7%	1,800,627	3.1%	6,124,070	10.5%	3,657,381	6.3%	6,509,240	11.2%
<b>Avg. Annual % Increase</b>			<b>6.2%</b>	<b>5.4%</b>		<b>4.4%</b>		<b>3.1%</b>		<b>4.4%</b>		<b>14.0%</b>		<b>4.5%</b>		<b>10.7%</b>	
WINCHESTER	FY01	20,810	\$53,645,678	\$22,270,169	41.5%	\$6,083,917	11.3%	\$5,118,417	9.5%	\$1,627,870	3.0%	\$3,352,328	6.2%	\$8,484,508	15.8%	\$6,708,469	12.5%
	FY02	20,810	58,280,643	24,209,277	41.5%	6,000,343	10.3%	5,331,517	9.1%	1,711,267	2.9%	4,411,308	7.6%	9,154,328	15.7%	7,462,603	12.8%
	FY03	21,093	57,119,502	23,845,968	41.7%	6,119,867	10.7%	4,258,482	7.5%	1,661,909	2.9%	5,501,237	9.6%	8,079,497	14.1%	7,652,542	13.4%
	FY04	21,182	57,953,341	25,122,212	43.3%	6,349,859	11.0%	3,460,752	6.0%	1,658,111	2.9%	4,007,127	6.9%	8,818,813	15.2%	8,536,467	14.7%
	FY05	21,167	59,867,861	25,429,528	42.5%	6,892,433	11.5%	3,918,584	6.5%	1,677,748	2.8%	3,980,796	6.6%	8,733,287	14.6%	9,235,485	15.4%
	FY06	21,181	60,182,308	25,958,675	43.1%	7,083,527	11.8%	3,396,332	5.6%	1,745,200	2.9%	9,352,255	15.5%	5,330,214	8.9%	9,600,185	16.0%
	FY07	21,092	67,200,047	28,424,829	42.3%	7,329,518	10.9%	5,122,084	7.6%	1,851,582	2.8%	6,487,527	9.7%	7,147,903	10.6%	10,836,604	16.1%
	FY08	21,137	69,561,552	29,715,307	42.7%	7,194,891	10.3%	5,686,718	8.2%	1,673,818	2.4%	5,952,687	8.6%	8,296,643	11.9%	11,041,488	15.9%
<b>Avg. Annual % Increase</b>			<b>3.8%</b>	<b>4.2%</b>		<b>2.4%</b>		<b>1.5%</b>		<b>0.4%</b>		<b>8.5%</b>		<b>-0.3%</b>		<b>7.4%</b>	

Data Source: MA Dept. of Revenue

General Govt include Intergovernmental and other exp.

Culture & Svcs: includes Culture & Recreation and Human Services.

## How Does Westwood Compare with Other Communities?

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

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

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

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

Source: MA Department of Revenue

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

Fiscal Year 2008				
Municipality	Residential Tax Rate	Commercial Tax Rate	Tax Levy	Taxes As % of Total Revenue
Canton	9.34	18.40	\$46,968,565	64.73
Concord	10.72	10.72	\$58,946,454	78.88
Holliston	14.52	14.52	\$30,787,782	58.47
Medfield	12.80	12.80	\$49,306,272	61.40
Sharon	16.79	16.79	\$46,818,425	68.77
Sudbury	14.27	18.47	\$80,265,288	75.42
Wayland	14.98	14.98	\$47,780,650	76.67
Weston	10.67	10.67	\$54,440,553	71.87
<b>Westwood</b>	<b>11.74</b>	<b>21.67</b>	<b>\$48,519,937</b>	<b>72.30</b>

Municipality	Fiscal Year 2008			Fiscal Year 2007	January, 2008
	Average Single Family Tax Bill	State Hi-Lo Rank	Free Cash	Stabilization Fund	Moody's Bond Rating
Canton	\$4,566	90	\$1,439,646	\$2,014,534	AA+ (S&P)
Concord	\$10,125	6	\$8,003,063	\$2,237	Aaa
Holliston	\$6,015	43	\$882,642	\$424,481	AA- (S&P)
Medfield	\$7,666	21	\$1,339,234	\$1,991,101	Aa2
Sharon	\$7,626	23	\$1,210,007	\$114,179	Aa3
Sudbury	\$9,758	8	\$419,110	\$1,682,127	Aa1
Wayland	\$9,772	7	\$4,933,805	\$424,870	Aaa
Weston	\$14,537	1	\$2,469,546	\$16,974	Aaa
<b>Westwood</b>	<b>\$7,744</b>	<b>20</b>	<b>\$1,142,342</b>	<b>\$968,827</b>	<b>Aa1</b>



## *What Goes On At Town Meeting?*

### *A Message from the Moderator*

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

#### *General Information*

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

#### *Motions, Motions to Amend, and Votes Required*

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

#### *Motions for Indefinite Postponement and Motions to Reconsider*

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

#### *Rules of Debate and Vote Counting*

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

**Summary of 2009 Annual Town Meeting  
Financial Articles**

<b>Article No.</b>	<b>Article Description</b>	<b>Amount</b>	<b>Description</b>
1	FY09 Supplemental Operating Budget	\$321,235	Article will only transfer funds from one FY09 budget account to another. No increase in cost to residents.
2	FY09 Supplemental Operating Budget	\$266,000	Article will utilize additional FY09 available funds. No increase in cost to residents.
3	Reduce FY09 Appropriation	\$673,938	Article will reduce FY09 appropriations which were reduced after 2008 Annual Town Meeting.
4	Westwood Station Permit Funding – Amend Article 6 of 2008 Annual Town Meeting		Adjustment necessary to reflect actual FY09 permitting fees.
5	Unpaid Bills of Prior Years	None at this time.	If necessary, article will transfer funds from one budget account to another; no increase in cost.
6	Operating Budgets	<b>\$65,747,973</b>	The FY2010 maximum tax levy within Proposition 2 ½ will result in a 1.69% increase or \$115 to the average home.  These budgets include use of \$615,000 Westwood Station guaranteed payment.
7	Municipal Capital	<b>\$417,000</b>	
8	School Capital	<b>\$406,000</b>	
9	Sewer Capital	<b>\$265,000</b>	
	Total FY2010 Appropriation Requests Within Proposition 2 ½	<b>\$66,835,973</b>	
10	Construction of Cemetery Barn Behind Obed Baker House	<b>\$300,000</b>	Utilize \$150,000 in available cemetery lot account; borrow up to \$150,000.
11	Complete Design and Bid Specifications for the Proposed New Library	<b>\$60,000</b>	Article will utilize free cash.





## 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-eighth day of said month, A.D. 2009, 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 TWO YEARS  
ONE ASSESSOR FOR THREE YEARS  
TWO LIBRARY TRUSTEES FOR THREE YEARS  
ONE MODERATOR FOR ONE YEAR  
TWO PLANNING BOARD MEMBERS FOR THREE YEARS  
ONE SCHOOL COMMITTEE MEMBER FOR THREE YEARS  
ONE SELECTMAN FOR THREE YEARS  
ONE SEWER COMMISSIONER FOR THREE YEARS  
ONE HOUSING AUTHORITY MEMBER FOR FOUR YEARS  
ONE HOUSING AUTHORITY MEMBER FOR FIVE YEARS  
ONE TREASURER FOR THREE YEARS

and you are hereby further directed to notify the inhabitants of said Town of Westwood qualified to vote in elections and Town affairs to meet in the Westwood Senior High School, Nahatan Street, in said Westwood, on Monday, May 4, 2009 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 Three Hundred Twenty-One Thousand Two Hundred Thirty-Five Dollars (\$321,235) to supplement the following fiscal year 2009 appropriations, or take any other action thereon:

<b>Transfer From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Reserve Fund	\$100,000	Snow and Ice	\$100,000
ATM 04 Art 20-Regional Fire Dispatch	\$39,000	ICC Building Maintenance-Heating System	\$42,000
Debt Service Budget	\$11,962	Blue Hills Assessment	\$5,235
Planning Board Salary Account	\$50,000	Police Overtime	\$120,000
Waste Collection	\$40,273	ICC Building Maintenance	\$9,000
Economic Development Salary Account	\$30,000	Veterans' Benefits	\$45,000
Comprehensive Insurance	\$50,000		
<b>Total</b>	<b>\$321,235</b>	<b>Total</b>	<b>\$321,235</b>

(Board of Selectmen)

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

*Articles 1 and 2*

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

**ARTICLE 2**

To see if the Town will vote to appropriate by transfer from available funds the sum of Two Hundred Sixty-Six Thousand Dollars (\$266,000) to supplement the following fiscal year 2009 appropriations, or take any other action thereon:

<b>Transfer From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Ambulance Receipts	\$61,000	Ambulance Services	\$61,000
Free Cash	\$105,000	DPW Salary – Overtime Snow and Ice	\$105,000
Free Cash	\$100,000	Snow and Ice	\$100,000
<b>Total</b>	<b>\$266,000</b>	<b>Total</b>	<b>\$266,000</b>

(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 reduce the sum of Six Hundred Seventy-Three Thousand Nine Hundred Thirty-Eight Dollars (\$673,938) from the following fiscal year 2009 appropriations, or take any other action thereon.

From 2008 Annual Town Meeting, Article 7, Appendix D		
<b>Department</b>	<b>Amount</b>	<b>Funding Source Reduction</b>
FY09 Energy Reserve	\$88,500	Mid Year State Aid Reduction
FY09 Sewer MWRA Assessment	\$585,438	Sewer Enterprise Funds
<b>Total</b>	<b>\$673,938</b>	

(Board of Selectmen)

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

*This article reduces FY09 budgets which were required to be reduced after the 2008 Annual Town Meeting. The energy reserve account is being reduced to accommodate the mid year cut to FY09 state aid.*

*The MWRA sewer assessment is being reduced to reflect the final FY09 assessment. This assessment, lower than the Town Meeting vote, was received after the Town Meeting. Only the lower amount was actually raised in the FY09 sewer rates, which resulted in a 5% reduction in FY09 sewer rates.*

**ARTICLE 4**

To see if the Town will vote to reduce Article 6 of the 2008 Annual Town Meeting which appropriated the sum of Two Million Nine Hundred Twenty-Six Thousand Dollars (\$2,926,000) to Eight Hundred Eleven Thousand Dollars (\$811,000) for the costs associated with the permitting of the Westwood Station project, 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 warrant article is merely procedural. At the 2008 Annual Town Meeting, we adopted a warrant article allowing the Town to receive a projected payment of permitting fees from the developer and to appropriate these funds for the costs associated with the permitting. The current article amends the 2008 warrant and directs Town officials to appropriate the actual costs associated with the permitting process fees.*

**ARTICLE 5**

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:

<b>Unpaid Bill</b>	<b>Amount</b>	<b>From Account</b>
--------------------	---------------	---------------------

(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 6**

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, 2009, through June 30, 2010, as set forth in Appendix D of the Finance Commission's Report to the 2009 Annual Town Meeting, or take any other action thereon.

(Board of Selectmen)

**The Finance Commission, by unanimous vote of those present, recommends that the Town vote to raise and appropriate and/or transfer from available funds for the operation of the Town and public school system for the fiscal year July 1, 2009 through June 30, 2010 as set forth in Appendix D of this report.**

***Town Budget  
Appendix D – See Page 61***

*Please refer to the Finance Commission’s Education (page 4) and Municipal (page 14) Subcommittee reports for a full discussion of the Town’s FY10 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 7**

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>
3 Yard Loader (2 <sup>nd</sup> of 2 payments)	DPW	\$52,500	Free Cash
Heavy Duty Dump Truck, Sander, & Plow (2 <sup>nd</sup> of 2 payments)	DPW	\$75,000	Free Cash
Brook Street Bridge Repair	DPW	\$50,000	Free Cash
Service Truck	Fire	\$45,000	Free Cash
Command Vehicle	Fire	\$29,000	Free Cash
Vehicles (3)	Police	\$108,000	\$61,500 Taxation/ \$46,500 Free Cash
Student Information Management System Program	IS	\$25,000	Free Cash
Town Hall Heating System	DPW	\$32,500	Free Cash

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; 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 7 and 8**

*These articles seek approval from Town Meeting to fund from available funds items critical to the operations and maintenance of several municipal and school departments. The requests represent level funding at the FY08 levels. Although not the entire solution to the capital needs of the community, they represent an important component of an overall capital plan.*

*The Town’s assets, including school and municipal buildings, roadways and sewer, vehicles and equipment are valued at over \$140 million. The Town should properly maintain these assets and not defer maintenance which delays problems for future generations. It is unfortunate that economic conditions again will cause us to cut back in this area.*

*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 8**

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	\$199,600	\$61,500 Taxation/ \$138,100 Free Cash
HVAC	School	\$18,000	Free Cash
Copiers	School	\$80,000	Free Cash
Vehicles	School	\$30,000	Free Cash
Modulars – Hanlon (3 <sup>rd</sup> of 3 payments)	School	\$78,400	Free Cash

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; 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 9**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Two Hundred Sixty-Five Thousand Dollars (\$265,000) 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>
Flow Metering	Sewer	\$265,000	Sewer User Fees

each listed capital equipment or project must be authorized by majority vote of the Board of Selectmen prior to any purchase and/or implementation of project and/or expenditure of funds; 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.**

*The sewer department is seeking \$265,000 to perform leak testing of the entire sewer system. This test is part of a comprehensive maintenance program designed to find and repair leaks. Leaks within a sewer system allow ground water to infiltrate the system, resulting in higher flow rates and accordingly higher charges from the MWRA. By identifying and repairing leaks, flow rates are reduced, which results in lower overall sewer rates. In addition, the sewer department expects to be reimbursed approximately \$173,000 of this cost from the MWRA.*

**ARTICLE 10**

To see what sum of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow to pay costs of constructing a barn/garage at the rear of the Obed Baker House, and for the payment of all other costs incidental thereto for the purpose of the storage of equipment and supplies, including equipment and supplies for cemetery purposes, or take any other action thereon.

(Board of Selectmen)

**The Finance Commission by a vote of 8 in favor and 7 opposed,**

**Recommends: That the Town vote to appropriate the sum of Three Hundred Thousand Dollars (\$300,000) to pay costs of constructing a barn/garage at the rear of the Obed Baker House for the storage of equipment and supplies, including equipment and supplies for cemetery purposes, and for the payment of all other costs incidental thereto; and to meet this appropriation, transfer from the cemetery lot sale account the sum of One Hundred Fifty Thousand Dollars (\$150,000) and to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow the sum of One Hundred Fifty Thousand (\$150,000) under and pursuant to G.L. c.44, Section 7(3), or any other enabling authority, and to issue bonds or notes of the Town therefor, and to authorize the Board of Selectmen to apply for and accept any State, Federal, or other grants or assistance that may be available for such project.**

**Majority Opinion**

*Eight members of the Finance Commission voted to support the Cemetery Commission's plea for a first-time infrastructure improvement – the construction of a three bay, "period" style barn behind the Obed Baker House for the purposes of housing the cemetery equipment necessary to open graves, to maintain the grounds, and to provide a meeting place to consummate lot sales. The estimated cost of the building, landscaping, drainage, and access is in the mid-\$200,000 range.*

*Some important cemetery financial information:*

*The town cemetery operations are funded exclusively by the cemetery permanent fund. By state law, the assets held in the cemetery fund must be used solely for cemetery affairs. The assets of the fund are derived from lot sales, cremation openings, perpetual care fees, and various other services for which fees are charged. Currently, lot fees and services are significantly below other towns with cemeteries, and an increase in fees will help minimize debt service.*

*The relocation of the cemetery equipment and supplies to this new location will extend the life of several pieces of heavy equipment which are currently exposed to the elements. Currently, all equipment and supplies are transported round-trip from the DPW Carby Street location by DPW staff. A storage garage close to the cemetery will increase the efficiency of cemetery operations. The current economic environment has resulted in competitive bids at a relatively lower estimate than would have otherwise been received in a more positive climate.*

**Minority Opinion**

*Seven members of the Finance Commission are opposed to construction of a cemetery barn, at this time.*

*In an environment of 0% increases in municipal and school operating budgets and severely under-funded capital budgets, the construction of a cemetery garage designed as an 1800's period barn sends an inconsistent message to Town citizens regarding the Town's finances. Furthermore, this is not the best use of Town funds to address an issue that has existed for a number of years without a materially detrimental impact to either operational efficiency or equipment life expectancy.*

*We realize the funds accumulated to date (\$150,000) and to be generated in the future (estimated at \$26,000/year) through lot sales are restricted to Cemetery use only, and represent the planned mechanism to finance the cemetery barn. Despite this, there will be more pressing needs in the future that will require these funds including helping to defer costs associated with cemetery expansion once the existing lots (approximately 520) are sold.*

**ARTICLE 11**

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Sixty Thousand Dollars (\$60,000) to complete design and project budget for the proposed new library, or take any other action thereon.

(Library Trustees)



First motion on this article to be made at Town Meeting.

*Explanation*

*Of the 14 Finance Commission members voting for this article, 7 were in favor and 7 were opposed. The Finance Commission is required by Town Charter to make a recommendation on all warrant articles. Town Counsel has ruled that this vote amounts to no recommendation and the Motion on the Article must come from the floor of Town Meeting.*

***Supporting Comments***

*Seven members of the Finance Commission voted in support of this article for the following reasons:*

*The Westwood Public Library is a tremendous resource that serves the entire cross section of our community. The current facility has not been improved or expanded in 40 years and fails to meet the needs of Town residents for collection size, meeting space, and ADA (American Disabilities Act) requirements.*

*Since 2001, community members and Town employees have worked diligently to analyze site options, secure land, complete initial design and budget requirements, and conduct environmental, site and structural tests. All of these steps were necessary to apply for a Massachusetts Board of Library Commissioners (“MBLC”) grant. The MBLC awarded Westwood a provisional \$3.7 million grant in 2008 pending a final Town vote. Under MBLC regulations, the Town has until the end of 2009 to receive approval at Town Meeting for the portion of the construction funding not covered by the grant or private donations. The Library Trustees want to present a comprehensive project proposal at a Special Town Meeting in fall, 2009 in order to meet the deadline established by the MBLC.*

*The cost of the architectural work that will allow the Town to determine the space, design, systems and budget is \$90,000. Of this, \$30,000 has already been allocated by the Town. The incremental \$60,000 being requested at this Town Meeting is essential in order to be able to present a comprehensive proposal to the Town for its consideration. If not allowed to proceed with preparing for a fall Town Meeting vote, receipt of the grant awarded by MBLC is placed in jeopardy.*

***Opposing Comments***

*Seven Finance Commission members are opposed to providing additional funding for the preliminary design of a new library. We believe that the library provides a critical Town service and fully support funding its operations. However, given the effects that a weakened national economy has had on individual Westwood residents, we do not believe now is the time to begin planning for a new 32,000 sq. ft. library. It is anticipated that the Town will be asked to approve funding for the new library in the fall. In this climate, we believe spending \$10+ million for a new library is ill advised and therefore so is spending money on the preliminary design. Through a capable and dedicated staff, the existing library, while less than optimal, will be able to provide*

*library services until the economic climate improves to the point when it would be advisable to proceed with a new library. Prioritization of essential Town services, whether adequate police and fire protection or reducing class size, should be our most immediate concern, rather than a new library.*

## **ARTICLE 12**

To see if the Town will vote to increase the gross receipts that seniors may have in the prior calendar year to be eligible to defer property taxes under G.L. c.59, section 5 Clause 41A from \$40,000 to 100% of the amount established annually by the Commissioner of Revenue as the income limit for single seniors who are not heads of households to qualify for the “circuit breaker” state income tax credit for the preceding state tax year with such increase to be effective for deferrals, granted for taxes assessed for any fiscal year beginning on or after July 1, 2009, or take any other action thereon.

(Board of Selectmen)

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

*In the past, the Town has had to turn away some seniors who were seeking to defer their property taxes because their annual gross income exceeded the \$40,000 limit established by the Town when the exemption was last established. This deferral of property taxes does not eliminate or reduce the amount to be paid. It simply puts off the collection of taxes until the property is transferred to another owner. The annual balance is increased by 4%, which is the interest rate established several years ago by vote of Town Meeting.*

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

## **ARTICLE 13**

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

(Board of Selectmen)

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

*This is a standard article which provides the Board of Selectmen with the authority to allocate State provided road improvement funds to maintain the Town's secondary roadways. The distribution of these funds is determined by a long range Road Improvement Plan adopted over 16 years ago which assesses the current condition of all Town streets on a regular basis and determines the appropriate level of maintenance to extend the life expectancy of our streets.*

**ARTICLE 14**

To see if the Town will vote to petition the Massachusetts General Court to enact the following special act:

**AN ACT EXEMPTING THE POSITION OF FIRE CHIEF OF THE TOWN OF WESTWOOD FROM THE PROVISIONS OF THE CIVIL SERVICE LAW**

Section 1: The position of Fire Chief in the Town of Westwood shall be exempt from the provisions of Chapter 31 of the General Laws.

Section 2: The provisions of Section 1 of this act shall not impair the civil service status of the present incumbent Fire Chief of said department holding such status on the effective date of this act.

Section 3: This act shall take effect upon its passage.

(Board of Selectmen)

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

*This article removes the position of Fire Chief from the provisions of civil service law. Article 15 that follows establishes a new hiring system by creating a personnel bylaw for the position of Fire Chief. Currently, the position of Fire Chief can only be filled through the civil service system, which limits consideration to those within the department that have taken the state Civil Service Exam for Fire Chief. The proposed change would open the process to qualified individuals who have not taken the exam as well as individuals from outside the department, thereby increasing the field of potential candidates in the event that Westwood should need to appoint a new Fire Chief. This change would not exclude any currently eligible Westwood firefighters, and in fact makes the position open to all qualified firefighters from Westwood and externally.*

*The Finance Commission notes Westwood's past experience in removing the position of Police Chief from civil service, with the subsequent successful hiring of Police Chiefs Haas and Chase.*

*We also note that the common practice in the Commonwealth is not to use civil service for this position. More than 80% of Massachusetts communities– and all of the towns the Finance Commission selects for peer comparison studies – now appoint their Fire Chiefs outside of the civil service system.*

## **ARTICLE 15**

To see if the Town will vote to amend the General Bylaws of the Town of Westwood by inserting a new section, SECTION 12B, FIRE CHIEF, to read as follows, or take any other action thereon:

### **ARTICLE 12B** ***Fire Chief***

SECTION 1. *Qualifications and Procedures for selection of Fire Chief.* The Personnel Board shall draft, and may from time to time amend, a set of qualifications and procedures for the selection of a Fire Chief, one of which shall be at least seven years of fire and emergency medical response experience, except that each years of supervisory experience in the rank of Lieutenant or higher shall count for two years. The set of qualifications and procedures shall be filed with the Town Clerk as a public record.

SECTION 2. *Notice of availability of the position.* Prior to making an appointment, the Selectmen shall cause notice of availability of the position to be posted in places in the Town where notices to employees are generally posted, including within the Fire Department, and to be advertised in a newspaper of general circulation in the Town and in such other publications as can be reasonably expected to give notice to qualified applicants.

SECTION 3. *Appointment.* At least sixty days after publication of the first notice of availability of the position, the appointment shall be made by the Board of Selectmen in accordance with qualifications and procedures on file with the Town Clerk, except that one or more of the qualifications or procedures may be waived by the Board of Selectmen.

Pursuant to Massachusetts General Laws, Chapter 48, Section 42, the Board of Selectmen will appoint a Fire Chief annual or for a term not exceeding three (3) years as the Selectmen shall determine.

SECTION 4. *Discharge, removal, suspension, lowering of rank or compensation, abolishment of the position.* Without his consent in writing, the Fire Chief shall not be discharged, removed, suspended for a period exceeding five days, lowered in rank or compensation, nor shall the position be abolished except for just cause and for reasons specifically given to him in writing by the Board of Selectmen. At least three days after the Selectmen have given the Fire Chief a written statement of the specific reasons for contemplated action the Fire Chief shall be given a full hearing before them or a Hearing Officer appointed by the Selectmen for that purpose. Within ten days after the hearing, the Fire Chief shall be given a written notice of the decision of the Board of Selectmen stating fully and specifically the reasons therefore.

- (a) *Suspension.* A suspension of the Fire Chief for a period not exceeding five days may be made by the Chairman of the Board of Selectmen, acting on behalf of the Board, only for just cause. Within twenty-four hours of his suspension, the Fire Chief shall be given written notice stating the specific reasons for the suspension and informing him/her that

he/she may, within forty-eight hours of receipt of the notice, request a hearing before the Board of Selectmen on the question of whether there was just cause for the suspension. Such a hearing will be held within seven days of receipt of written notice by the Fire Chief. Within seven days after the hearing, the Board of Selectmen shall give the Fire Chief written notice of its decision. By majority vote, the Board of Selectmen may find that the suspension was for just cause, or may reduce the number of days of the suspension, or may find that it was without just cause. If this suspension is found to be without just cause, the Fire Chief shall be deemed not to have been suspended and shall be entitled to compensation for the period for which he/she was suspended. If the number of days of the suspension are reduced by the full Board after the hearing, the Fire Chief shall receive compensation based on the number of days restored.

- (b) *Public Hearing.* Any hearing under this section shall be public, if requested in writing by the Fire Chief, and he/she shall be allowed to answer the charges against him/her either personally or through counsel.
- (c) *Right to arbitration.* Should the Fire Chief be aggrieved by a decision by the Board of Selectmen he/she may, within thirty days following the receipt of such decision, file a written notice of demand for arbitration with the Board of Selectmen and the American Arbitration Association. Within thirty days of receipt of such notice of demand the Board of Selectmen shall file with the American Arbitration a complete copy of all proceedings before them, certified by the Clerk of the Board and the Board may file any other supplementary documents or statements as may pertain to such matter. The matter shall then be settled by arbitration in the Town of Westwood or within Norfolk County in accordance with the rules then existing of the American Arbitration Association. Such arbitration shall take place as soon as reasonably possible thereafter. In no event shall such arbitration take place after the date when institution of legal or equitable proceedings based on such aggrieved decision would be barred by acquirable statute of limitation.
- (d) *Judgment on arbitration.* The decision rendered by the arbitrators shall be final and the judgment then be entered upon in accordance with acquirable laws in any court having jurisdiction thereof. In rendering its decision, the arbitrators shall consider whether the Board of Selectmen's decision is:
- In violation of constitutional provisions
  - In excess of the authority of the Board of Selectmen
  - Based upon an error of fact or law
  - Made upon unlawful procedure
  - Unsupported by substantial evidence
  - Arbitral or capricious, and abuse of discretion, or otherwise not in accordance with law

If the arbitrator finds that the decision by the Board of Selectmen should be reversed, the Fire Chief shall be reinstated to his/her position without loss of compensation. The decision of the arbitrator shall be final and inconclusive.

- (e) *Delivery of Notice.* Any notice required under this section may be delivered by hand to the address shown in the records of the Town. A certificate of the person mailing the notice shall be proof of giving notice.

(Board of Selectmen)

**The Finance Commission, by a vote of 10 in favor, 2 opposed, and 1 abstention, recommends that the Town so vote.**

*Article 15 seeks to establish a new system and set of procedures, replacing the civil service system currently used, to select, appoint and employ the Fire Chief for the Town. In most respects it provides the Chief with protections equivalent in nature to those afforded under the State's Civil Service Law, while at the same time allowing the Board of Selectmen greater flexibility and control in the selection and employment process than that provided through the Civil Service System. As with Article 14, the Finance Commission notes the prevalence within Massachusetts for hiring and employing Fire Chiefs outside of civil service, as well as Westwood's success with a comparable system for selecting and employing the Police Chief.*

## **ARTICLE 16**

To see if the Town will vote to take the following several actions in furtherance of public necessity and convenience and in conjunction with certain improvements, changes and alterations to the location lines of a new roadway layout and underlying infrastructure existing or planned in that portion of the Town more commonly known as the Westwood Station project, as shown on the following two plans, copies of which are appended hereto, or to take any other action in relation thereto: (1) plan entitled, "Westwood Station Boulevard at Canton Street Intersection Right of Way Parcels," Scale 1"= 50', prepared by Traffic Solutions, LLC ("Roadway Plan A"); and (2) plan entitled "Plan showing the Alteration of a portion of CANTON STREET, WESTWOOD, MA at its junction with UNIVERSITY AVENUE as laid out by the NORFOLK COUNTY COMMISSIONERS on June 14, 1937," Scale 1"= 20', prepared by WSP Sells, Inc. ("Roadway Plan B"):

- (A) To authorize the Board of Selectmen, at no expense to the Town, to acquire by purchase, gift, eminent domain or otherwise, such land or interests in land, and to lay out as a town way, on terms acceptable to the Board of Selectmen, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town or take any other action relative thereto as is necessary to lay out as a town way, those certain areas adjacent to Canton Street:
  - (i) shown on Roadway Plan A as Parcel 1;
  - (ii) shown on Roadway Plan A as Parcel 2;
  - (iii) shown on Roadway Plan A as Parcel 3; and
  - (iv) shown on Roadway Plan A as Parcel 4;
  
- (B) To authorize the Board of Selectmen, at no expense to the Town, to transfer any or all interest it acquires in those certain areas included in the above layout and shown on Roadway Plan B as PARCEL "1" and PARCEL "2" to the Norfolk County Commissioners (the "NCC"), in the event that the NCC desires to lay some portion or all of these parcels out as part of the Canton Street county way layout, 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 complete this transfer; and

- (C) To authorize the Board of Selectmen to discontinue some portion or all of those certain areas shown on Roadway Plan B as PARCEL “1” and PARCEL “2” as town ways in the event that the NCC lays out some portion or all of these two parcels as part of the Canton Street county way layout.

(Board of Selectmen)

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

*As part of the Westwood Station project, the network of roadways and related infrastructure (e.g., utilities, water supply and sewer pipes) in the University Avenue area of Town will be realigned and modified to fit the project design approved by the Planning Board. This realignment has required the Town to address roadway issues at each Annual Town Meeting since permitting began in earnest in 2007, e.g., Article 8 of the 2007 Annual Town Meeting Warrant, Article 20 of the 2008 Annual Town Meeting Warrant, and now this article. As the permitting of the project proceeds and the project design evolves to meet the requirements imposed by various permit granting and review authorities, so too has the realignment of roadways evolved.*

*This particular roadway article deals with intersection of Canton Street and the proposed Westwood Station Boulevard, the four-lane road that is to be the major thoroughfare through the development. This intersection is an important part of making the Westwood Station traffic patterns work smoothly. Canton Street is a county way over which the Norfolk County Commissioners have concurrent jurisdiction with the Board of Selectmen. Because it feeds into Route 95, Canton Street is also a roadway in which the Massachusetts Highway Department has expressed interest.*

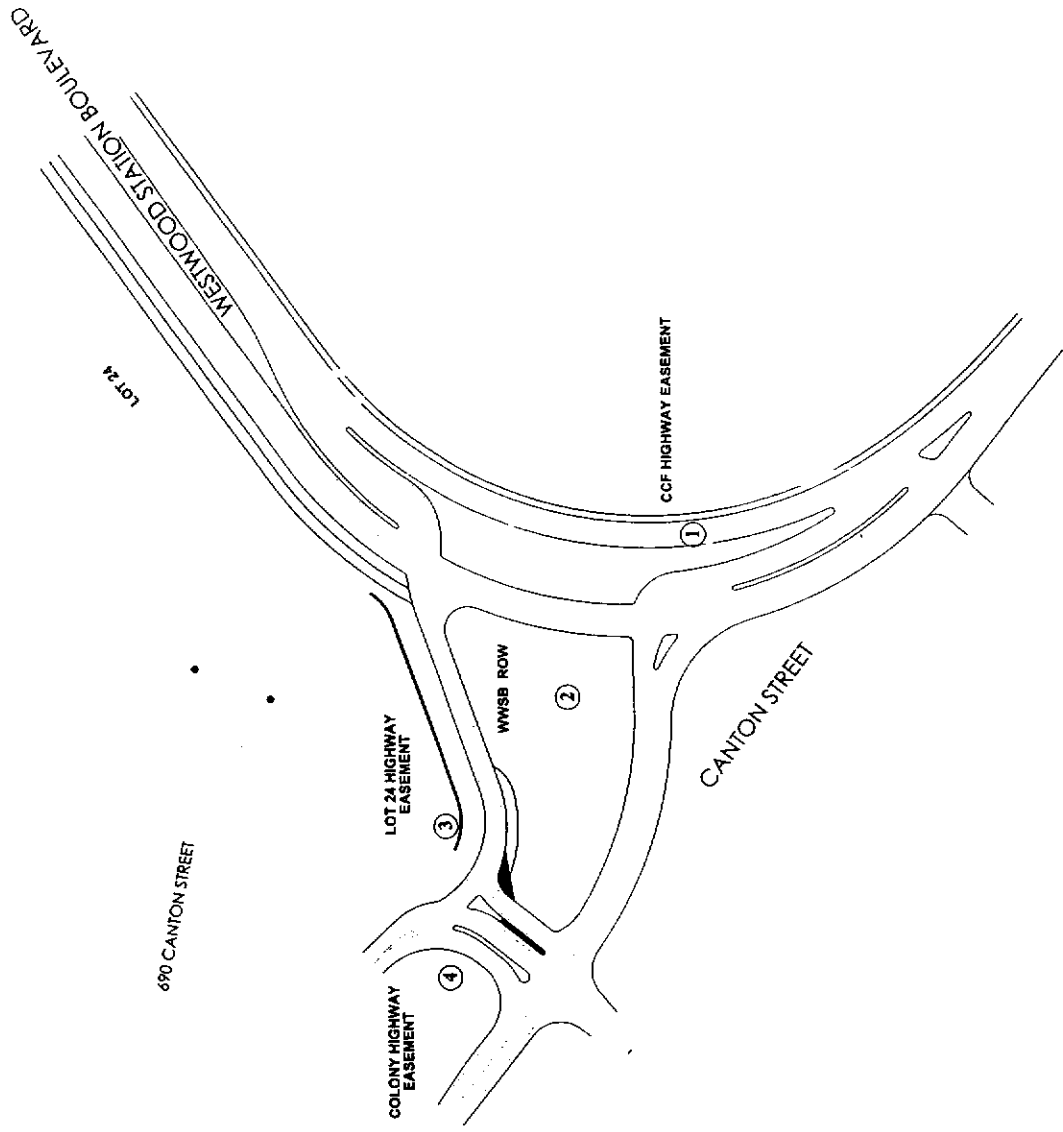
*The proposed layout entails widening portions of the commercial section of Canton Street near University Avenue in order to make the Westwood Station Boulevard/Canton Street intersection function more fluidly. A portion of this widening on the southeast part of the intersection was accomplished through Article 20 of the 2008 Annual Town Meeting Warrant. At that time, not enough was known about the design for the northwest part of this intersection to lay out the public way necessary for this portion of the intersection. Design of the intersection has now proceeded to a point where this layout should be undertaken. To that end, clause A of the article authorizes the Board of Selectmen to acquire any interests and take any actions necessary to complete this layout over the parcels identified on Roadway Plan A.*

*Because the Westwood Station Boulevard/Canton Street intersection affects the county layout of Canton Street, the design of this intersection will be presented to the County Commissioners for review and approval. It is possible, if not likely, that the County Commissioners will want a portion of this section laid out as part of a new county way layout for Canton Street. Thus, clauses B and C of the article authorize the Board of Selectmen to transfer its highway-related property interests in the parcels identified on Roadway Plan B to the County Commissioners to be laid out as a county way, and to discontinue these same areas as a town way if it makes this transfer.*

*As noted, this roadway article is part of a series of actions by which the Board of Selectmen will be able to conform the sewage, drainage, and other municipal infrastructure to the redesigned roadway system for Westwood Station. Because it will help bring about an upgrade of the outdated infrastructure serving this area, the article poses environmental benefits, especially given that most of the area is located within the Water Resource Protection Overlay District.*

*The article 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, the developer of Westwood Station, Cabot, Cabot and Forbes, will cover any expenses that arise from the relocation, alteration, construction and redesign of the roadways and associated infrastructure, including any claims arising from the exercise of eminent domain, if necessary. For the reasons above, the Finance Commission unanimously supports passage of this article.*





- ① CCF HIGHWAY EASEMENT
- ② WESTWOOD STATION BOULEVARD ROW
- ③ LOT 24 HIGHWAY EASEMENT
- ④ COLONY HIGHWAY EASEMENT

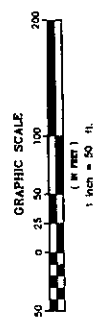



FIGURE I

PREPARED FOR:  
  
 CCBot, Cabot & Forbes  
 of New England, Inc.

PROJECT:  
  
 WESTWOOD  
 STATE

TITLE:  
 WESTWOOD STATION BOULEVARD  
 AT CANTON STREET INTERSECTION  
 RIGHT OF WAY PARCELS

PREPARED BY:  
 traffic solutions.



## ARTICLE 17

Commencing as of the year 2010, no member of the Board of Selectmen shall be elected for more three consecutive terms. Any prior member seeking to continue to serve the residents of the Town of Westwood may seek to be elected to the position after a one year hiatus and may continue to serve an additional three consecutive terms, if so elected. This cycle may continue so long as any individual continues to be elected.

(David Feyler, 20 Baker Street)

**The Finance Commission, by a vote of 13 in favor and 1 opposed, recommends that the Town vote Indefinite Postponement.**

*Legal counsel has advised the Finance Commission that the article as written and if approved cannot be enacted. It does not follow either of the two procedures that must be followed in order to change the Town Charter for the executive office (Board of Selectmen) in the Town.*

*Specifically, there are two ways to change the Board of Selectmen. The first is to create a Charter Commission and follow necessary procedures to recommend a change(s) to the Charter that requires both an affirmative vote at Town Meeting and at a Town election. The alternative method is to obtain approval at Town Meeting in the form of a home rule petition that requests the State legislature grant a change in the Town's Charter.*

*Nonetheless, the Finance Commission held public hearings and discussed the merits of the concept underlying the article and voted 13 to 1 in favor of indefinite postponement. Some members believed that the petitioner did not properly lay the foundation for the need for term limits, failing to cite compelling reasons for them or favorable precedent from similar towns that enacted such limits. Others expressed their concern that the article would have no practical effect at any time in the near future and did not want to limit the options of future electorates.*

*Regarding the substance of the proposal presented in this article, it would commence in 2010 for the person elected to the Board of Selectmen at that time. Should that person continue to be elected and serve for three consecutive terms, the term limit would not apply until the year 2019. If the individual elected in 2010 is an incumbent, any prior service would not count toward the three consecutive term limit.*

*More importantly, the overwhelming majority of the Commission believed that this proposal should be considered in the context of a complete review of the Town Charter. The Commission felt that such a review would help the Town address structural and procedural Charter issues as a whole and in the context of other provisions. A comprehensive Charter review in a forum such as a formal or informal Charter Commission would better protect against unintended consequences that may result from considering a single Charter concept in a vacuum.*

## ARTICLE 18

That the Town increase the number of the members of the Board of Selectman from the current number of three (3) to five (5) members commencing in 2010; further, that one of the members

shall be elected from each of the towns precincts and one at large; additionally no more than two (2) members shall be elected and/or reside in any one precinct. Each of the members shall serve a three year term, and no more than two shall be elected in any one year, except for 2010, when three shall be elected, and one of those elected, one shall be for only one year, but in 2011, one member shall seek re-election for a three year term. The one receiving the second or at large position, shall seek re-election. The at large person shall be determined by the second person elected from any one precinct.

(Michael F. Walsh, 47 Phillips Brooks Road)

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

*In addition to issues raised regarding how the article is written, the Finance Commission has concerns with the substance of this article.*

*Legal counsel has advised the Finance Commission that the article as written and if approved **cannot** be enacted. It does not follow either of the two procedures that must be followed in order to change the Town Charter for the executive office (Board of Selectmen) in the Town. Specifically, there are two ways to change the Board of Selectmen. The first is to create a Charter Commission and follow necessary procedures to recommend a change(s) to the Charter that requires both an affirmative vote at Town Meeting and at a Town election. The alternative method is to obtain approval at Town Meeting in the form of a home rule petition that requests the State legislature grant a change in the Town's Charter.*

*The article presented by the petitioner is designed to accomplish two objectives. First, the article seeks to increase the number of members on the Board of Selectmen from three to five. Second, the article seeks to have four of the five members represent each of Westwood's four voting precincts and to have the fifth member serve in an "at-large" capacity. This means that one of the four districts will have two people who reside in the same district serving on the Board.*

*The Finance Commission has broken down its evaluation of the merits of this article into the two categories noted above. According to the petitioner, the first objective - to expand the number of members on the Board - is being proposed for the following reasons:*

- *it is time to make the change because some other communities in Massachusetts with comparable populations have five member boards,*
- *less than 15 communities of Westwood's size have three member boards, and*
- *an increase in the number of members would give a three member board "a break" from attending so many meetings.*

*The Finance Commission does not find the reasons set forth for making the change to be compelling.*

*Furthermore, this proposal should be considered in the context of a complete review of the Town Charter. The Commission felt that such a review would help the Town address structural and procedural Charter issues as a whole and in the context of other provisions. A comprehensive Charter review in a forum such as a formal or informal Charter Commission would better protect against unintended consequences that may result from considering a single Charter concept in a vacuum.*

*The second goal of the article - to create precinct representation – is poorly written and has raised many questions. It is unclear if the article calls for precinct representation to be determined by the vote of only that precinct or by the entire Town. In other words, do residents in Precinct 1 vote only for a Precinct 1 Selectman? The proponent has said the article is written to mean the entire Town votes for all precinct selections.*

*The Finance Commission is concerned that precinct representation is divisive as compared to each board member being responsible for and accountable to the entire community. There is also uncertainty in a community our size on how vacancies would be handled should no one in a precinct choose to run. Finally, the Finance Commission is concerned that the article makes it very confusing as to how the “at large” Selectman is determined.*

*The Finance Commission understands the petitioner may put forth an amendment to remove the confusing precinct provisions. As previously stated, the Finance Commission does not support making changes to the Town’s charter in a vacuum. The Finance Commission reaffirms its position against this article even if it is amended at Town Meeting.*

**ARTICLE 19**

That effective 2010, the Town Election shall take place on the first Saturday in May and the Town Meeting moved to the to the Third Tuesday in May.

(Greg Agnew, 34 Magaletta Drive)

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

*The petitioner of this article claimed the purpose of moving the Town’s spring Election Day from the last Tuesday in April to the first Saturday in May is to facilitate higher voter participation. Data from comparable communities that hold Saturday elections does not demonstrate any increase in voter turnout. It is the view of members of the Finance Commission that there are unintended consequences of the proposal. These include, but are not limited to, higher costs associated with running the polling locations on a weekend and the likely need to shut down use of near-by athletic fields. The Finance Commission is also very concerned with any change that may disenfranchise citizens in our community who observe Saturday as their day of worship.*

*The Finance Commission also finds the recommended change in the Annual Town Meeting date to the third Tuesday in May to be arbitrary and without merit.*

*The Commission supports continuation of recent actions taken by Town officials to advertise the elections, especially the phone alerts which have helped raised residents' awareness of the election and Town Meeting days.*

**ARTICLE 20**

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

Autumn Lane  
Autumn Drive

(Board of Selectmen)

*At the time of printing this report, these streets had not been recommended for acceptance by the Board of Selectmen. A Finance Commission recommendation will be made at Town Meeting should these streets be certified as complete by the Town Engineer and recommended for acceptance by the Board of Selectmen and the Planning Board.*

**ARTICLE 21**

To see if the Town will vote to amend the General Bylaws Article 17 Hazardous Material Bylaw by deleting therefrom Section 5 B(1)(e) in its entirety and substituting therefor the following:

Section B(1)(e) Electronic copies of Material Safety Data Sheets (MSDS) on CD-ROM, one MSDS for each hazardous chemical in the workplace. If CD-ROM is unavailable, hard copies of MSDS are acceptable.

(Board of Health)

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

*The current Bylaw only allows qualifying businesses to submit the Material Safety Data Sheets in a paper format. This article will allow businesses to submit these sheets either as hard copies or electronically on CD. The Finance Commission applauds the efforts of the Board of Health to move toward electronic storage of data, decreasing the need for storage space when space is at a premium and increasing environmental awareness.*

**ARTICLE 22**

To see if the Town will vote to approve certain amendments related to agricultural uses and farm stands, including the following, or take any other action in relation thereto:

- 1) Amend Section 2.0 [Definitions] by inserting a new Section 2.12 to read as follows, and renumber sections as appropriate:

Agricultural Use, Exempt Agricultural use of property exempted by M.G.L. Chapter 40A, Section 3, and further defined by M.G.L. Chapter 128, Section 1A.

- 2) Amend Section 2.0 [Definitions] by inserting a new Section 2.48 to read as follows, and renumber sections as appropriate:

Farm Stand, Exempt Facility for the sale of agricultural products on property exempted by M.G.L. Chapter 40A, Section 3, to the extent expressly permitted therein.

- 3) Amend Section 2.12 [Agricultural Use, Non-exempt] by inserting “, and consistent with M.G.L. Chapter 128, Section 1A” so that the amended section reads as follows:

Agricultural Use, Non-exempt Agricultural use of property not exempted by M.G.L. Chapter 40A, Section 3, and consistent with M.G.L. Chapter 128, Section 1A.

- 4) Amend Section 2.48 [Farm Stand, Non-exempt] by deleting “produce, wine and dairy” and replacing with “agricultural” so that the amended section reads as follows:

Farm Stand, Non-exempt Facility for the sale of agricultural products on property not exempted by M.G.L. Chapter 40A, Section 3.

- 5) Amend Section 4.1.4.5 [Use of land for the primary purpose of agriculture, horticulture or floriculture on a parcel of more than five (5) acres in area] to delete the words “Use of land for the primary purpose of agriculture, horticulture or floriculture on a parcel of more than five (5) acres in area” and replace with the words “Agricultural Use, Exempt”.
- 6) Amend Section 4.1.4.6 [Facility for the sale of produce, and wine and dairy products, provided that during the months of June, July, August and September of every year, or during the harvest season of the primary crop, the majority of such products for sale, based on either gross sales dollars or volume, have been produced by the owner of land containing more than five (5) acres in area on which the facility is located] to delete the words “Facility for the sale of produce, and wine and dairy products, provided that during the months of June, July, August and September of every year, or during the harvest season of the primary crop, the majority of such products for sale, based on either gross sales dollars or volume, have been produced by the owner of land containing more than five (5) acres in area on which the facility is located” and replace with the words “Farm Stand, Exempt”.
- 7) Amend Section 4.1.5.1 [Non-exempt Agricultural Use] to delete the words “Non-exempt Agricultural Use” and replace with the words “Agricultural Use, Non-exempt”.
- 8) Amend Section 4.1.5.2 [Non-exempt Farm Stand for wholesale or retail sale of products] to delete the words “Non-exempt Farm Stand for wholesale or retail sale of products” and replace with the words “Farm Stand, Non-exempt”.
- 9) Amend Section 4.3.3.4 [Raising or keeping of animals, livestock or poultry as pets or for use by the resident of the premises] by deleting “, livestock or poultry” and “or for use”.
- 10) Delete Section 4.3.3.10 [Salesroom or stand for the sale of nursery, greenhouse, garden or other agricultural produce] in its entirety.

- 11) Amend Section 6.1.4.5 [Use of land for the primary purpose of agriculture, horticulture or floriculture on a parcel of more than five (5) acres in area] to delete the words “Use of land for the primary purpose of agriculture, horticulture or floriculture on a parcel of more than five (5) acres in area” and replace with the words “Agricultural Use, Exempt”.
- 12) Amend Section 6.1.4.6 [Facility for the sale of produce, and wine and dairy products, provided that during the months of June, July, August and September of every year, or during the harvest season of the primary crop, the majority of such products for sale, based on either gross sales dollars or volume, have been produced by the owner of land containing more than five (5) acres in area on which the facility is located] to delete the words “Facility for the sale of produce, and wine and dairy products, provided that during the months of June, July, August and September of every year, or during the harvest season of the primary crop, the majority of such products for sale, based on either gross sales dollars or volume, have been produced by the owner of land containing more than five (5) acres in area on which the facility is located” and replace with the words “Farm Stand, Exempt”.
- 13) Amend Section 6.1.5.1 [Non-exempt Agricultural Use] to delete the words “Non-exempt Agricultural Use” and replace with the words “Agricultural Use, Non-exempt”.
- 14) Amend Section 6.1.5.2 [Non-exempt Farm Stand for wholesale or retail sale of products] to delete the words “Non-exempt Farm Stand for wholesale or retail sale of products” and replace with the words “Farm Stand, Non-exempt”.

(Planning Board)

**The Finance Commission, by a vote of 11 in favor and 2 abstentions, recommends that the Town so vote.**

*This amendment to the Zoning Bylaw provides more consistency and clarification with regards to the definition of Agricultural Use and Farm Stand, Exempt and Agricultural Use and Farm Stand, Non-Exempt. This will help the Planning Board as they move forward to codify bylaws that give the Town the ability to set reasonable conditions for such use. These changes are not meant to affect any current or future proposal for agricultural uses. This article is merely used to define references that already exist in the bylaws.*

## **ARTICLE 23**

To see if the Town will vote to amend Section 2.81 [Lot Width] as follows, or take any other action in relation thereto:

- 1) Amend Section 2.81 [Lot Width] by deleting the words “building or structure” and inserting the words “principal building”, so that the amended section reads as follows:

Lot Width The minimum distance between the side lot lines at all points between the front lot line and the nearest point of a principal building.

(Planning Board)



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

*The Finance Commission recommends the Town approve this amendment to the Zoning Bylaw that closes a loophole in the current zoning language. The present language allows a structure to be cited at the point at which the minimum side lot lines are determined. A structure that could be identified for this purpose would be a flag pole, a secondary structure such as a shed, as well as the principal building. This amendment ensures that the minimum distance from both the side and front lot lines are measured from the closest point of the principal building.*

#### **ARTICLE 24**

To see if the Town will vote to approve housekeeping amendments to the following sections of the Zoning Bylaw, in order to correct or clarify such sections, or take any other action in relation thereto:

- 1) Amend Section 2.26 [Business or Professional Services Establishment] by deleting the word “Business” from the title and inserting the words “such as the professional office of a physician, lawyer, engineer, architect, accountant, real estate or insurance agent or broker, or similar activity, which may include clerical, accounting and administrative activities associated with said activity, but which shall be” after the words “part thereof”, and re-alphabetize definitions as necessary, so that the amended section reads as follows:

Professional Services Establishment An establishment primarily engaged in the transaction of business or the provision of services within a building or part thereof, such as the professional office of a physician, lawyer, engineer, architect, accountant, real estate or insurance agent or broker, or similar activity, which may include clerical, accounting and administrative activities associated with said activity, but which shall be exclusive of the receipt, sale, storage or processing of merchandise.

- 2) Amend Section 2.27 [Business Services] by inserting the word “Establishment” after the word “Services” in the title.
- 3) Amend Section 2.120 [Yard, Front] by inserting the word “principal” immediately prior to the word “building”.
- 4) Amend Section 2.121 [Yard, Rear] by deleting the word “main” and inserting the word “principal” immediately prior to the word “building”.
- 5) Amend Section 4.1.5.16 [Business or Professional Services Establishment] by separating the title into two separate titles, one for “Business Services Establishments” and a second for “Professional Services Establishments”, and renumber sections as appropriate.
- 6) Delete Section 4.1.5.22 [Business Services] in its entirety.
- 7) Amend Section 6.1.5.16 [Business or Professional Services] by separating the title into two separate titles, one for “Business Services Establishments” and a second for “Professional

Services Establishments”, and by deleting the words “selling, storage, service and all other”, and renumber sections as appropriate.

- 8) Delete Section 6.1.5.22 [Business Services] in its entirety.
- 9) Amend the “Allowable Exterior Noise Level” table in Section 6.6.3 [Limitations] by replacing the words “7:00 AM – 9:00 PM” in the third column of the chart with the words “9:00 PM – 7:00 AM”.
- 10) Amend Section 10.1.8 [Repetitive Appeal, Application or Petition] by inserting the words “and submitted for reconsideration within two (2) years after the date of unfavorable action” after the words “Board of Appeals” in the second sentence, so that the amended section reads as follows:

**10.1.8 Repetitive Appeal, Application or Petition.** No appeal, application or petition which has been unfavorably and finally acted upon by the Board of Appeals or Planning Board shall be favorably and finally acted upon within two (2) years after the date of such unfavorable action unless the Board which acted upon the appeal, application or petition, by a unanimous vote if the Board of Appeals or all but one of the members if the Planning Board, finds specific and material changes in the conditions upon which the previous unfavorable action was based and describes such changes in its records. All but one of the members of the Planning Board must also consent to a repetitive appeal, application or petition initially acted upon by the Board of Appeals and submitted for reconsideration within two (2) years after the date of unfavorable action after notice is given to parties in interest of the time and place of the proceedings to consider consent.

- 11) Amend Section 6.1.9 [Joint Off-Street Parking in Nonresidential Districts], by inserting “Non-Industrial” after the word “Nonresidential” in the title.
- 12) Amend Section 4.2 [Notes for Table of Principal Uses], Note 9, by inserting “Section 7.2, Major Business Development (MBD), Section 7.3, Environmental Impact Design review (EIDR),” before the words “Section 8.5”, by deleting “or” and inserting a comma before “Section 8.6”, and by inserting “, or Section 9.5, Planned Development Area Overlay District (PDAOD)”, so that Note 9 reads as follows:

- 9 The Planning Board shall be the Special Permit Granting Authority for an Earth Material Movement special permit application in connection with 1) the construction of streets and the installation of municipal services as shown on a subdivision plan; or 2) a plan submitted pursuant to Section 7.2, Major Business Development (MBD), Section 7.3, Environmental Impact Design review (EIDR), Section 8.5, Major Residential Development (MRD), ~~or~~ Section 8.6, Senior Residential Development (SRD), or Section 9.5, Planned Development Area Overlay District (PDAOD).

- 13) Amend Section 5.3 [Notes for Table of Dimensional Requirements], Note 5, by inserting “front” before the words “setback of at least seventy-five (75) feet”, so that Note 5 reads as follows:

- 5 Except that a portion of any building or structure not exceeding fifteen (15) feet in height shall extend no closer than ten (10) feet of the side lines of its lot, and an accessory building or structure having a height of less than fifteen (15) feet and a

front setback of at least seventy-five (75) feet shall be no closer than three (3) feet of the side lines of its lot.

14) Amend Section 5.3 [Notes for Table of Dimensional Requirements], Note 7, by inserting “front” before the words “setback of at least one hundred (100) feet”, so that Note 7 reads as follows:

7 Except that a portion of any building or structure not exceeding fifteen (15) feet in height shall extend no closer than fifteen (15) feet of the side lines of its lot, and an accessory building or structure having a height of less than fifteen (15) feet and a front setback of at least one hundred (100) feet shall be no closer than six (6) feet of the side lines of its lot.

15) Amend Section 5.4.1.1 [Single Residence, General Residence – Maximum Height], by inserting “front” before the words “setback exceeds the minimum front setback distance” in part (i).

16) Amend the Table of Contents as necessary to properly reflect approved sections and subsections of the Zoning Bylaw.

(Planning Board)

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

*The Finance Commission recommends the Town approve this “housekeeping” article which corrects and clarifies certain language, omissions and spelling errors. The article also creates consistency throughout the bylaws and/or clarifies bylaw language.*

**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	7/1/08-6/30/09	Annual	\$ 28,002	\$ 29,122	\$ 30,287	\$ 31,499	\$ 37,586
		7/1/09-6/30/10	Annual	\$ 28,002	\$ 29,122	\$ 30,287	\$ 31,499	\$ 37,586
5	no positions assigned	7/1/08-6/30/09	Annual	\$ 30,522	\$ 31,743	\$ 33,013	\$ 34,334	\$ 40,969
		7/1/09-6/30/10	Annual	\$ 30,522	\$ 31,743	\$ 33,013	\$ 34,334	\$ 40,969
6	COA Outreach Worker Recreation Programmer Town Service Representative	7/1/08-6/30/09	Annual	\$ 33,269	\$ 34,600	\$ 35,984	\$ 37,424	\$ 44,656
		7/1/09-6/30/10	Annual	\$ 33,269	\$ 34,600	\$ 35,984	\$ 37,424	\$ 44,656
7	Civilian Communications Officer Custodial Supervisor/Animal Control Officer Human Resources Assistant	7/1/08-6/30/09	Annual	\$ 36,264	\$ 37,714	\$ 39,223	\$ 40,792	\$ 48,675
		7/1/09-6/30/10	Annual	\$ 36,264	\$ 37,714	\$ 39,223	\$ 40,792	\$ 48,675
8	Finance Commission Administrator Solid Waste Coordinator/Facilities Mgr Supervisor of Fitness/Physical Programs	7/1/08-6/30/09	Annual	\$ 39,527	\$ 41,108	\$ 42,753	\$ 44,463	\$ 53,056
		7/1/09-6/30/10	Annual	\$ 39,527	\$ 41,108	\$ 42,753	\$ 44,463	\$ 53,056
9	COA Program Development Director Sanitarian/Food Inspector Youth Services Counselor	7/1/08-6/30/09	Annual	\$ 43,085	\$ 44,808	\$ 46,601	\$ 48,465	\$ 57,831
		7/1/09-6/30/10	Annual	\$ 43,085	\$ 44,808	\$ 46,601	\$ 48,465	\$ 57,831
10	Assistant Building Inspector Assistant Recreation Director Conservation Specialist Electrical Inspector Executive Assistant Gas/Plumbing Inspector Public Health Nurse	7/1/08-6/30/09	Annual	\$ 46,962	\$ 48,841	\$ 50,795	\$ 52,826	\$ 63,035
		7/1/09-6/30/10	Annual	\$ 46,962	\$ 48,841	\$ 50,795	\$ 52,826	\$ 63,035
11	Aquatics Manager Computer Systems Analyst Economic Development Officer Geographic Information Specialist	7/1/08-6/30/09	Annual	\$ 51,189	\$ 53,237	\$ 55,366	\$ 57,581	\$ 68,709
		7/1/09-6/30/10	Annual	\$ 51,189	\$ 53,237	\$ 55,366	\$ 57,581	\$ 68,709

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

**ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN *continued***

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 4+ to Maximum
12	Assessor Assistant Town Engineer Assistant Town Treasurer Construction Inspector (vacant) Council on Aging Director Director of Youth and Family Services Recreation Director Superintendent of Turf Management (vacant) Town Planner	7/1/08-6/30/09	Annual	\$ 55,796	\$ 58,028	\$ 60,349	\$ 62,763	\$ 74,892
		7/1/09-6/30/10	Annual	\$ 55,796	\$ 58,028	\$ 60,349	\$ 62,763	\$ 74,892
13	Building Commissioner Health Director Sewer Superintendent Superintendent of Highways/Cemeteries/Trees Town Accountant	7/1/08-6/30/09	Annual	\$ 60,818	\$ 63,250	\$ 65,780	\$ 68,412	\$ 81,633
		7/1/09-6/30/10	Annual	\$ 60,818	\$ 63,250	\$ 65,780	\$ 68,412	\$ 81,633
14	Deputy Fire Chief Library Director Police Lieutenant Project Manager Town Engineer	7/1/08-6/30/09	Annual	\$ 66,291	\$ 68,943	\$ 71,701	\$ 74,569	\$ 88,980
		7/1/09-6/30/10	Annual	\$ 66,291	\$ 68,943	\$ 71,701	\$ 74,569	\$ 88,980
15	Director of Information Technology Human Resources Director	7/1/08-6/30/09	Annual	\$ 72,258	\$ 75,148	\$ 78,154	\$ 81,280	\$ 96,988
		7/1/09-6/30/10	Annual	\$ 72,258	\$ 75,148	\$ 78,154	\$ 81,280	\$ 96,988
16	Director of Public Works Finance Director Fire Chief Police Chief	7/1/08-6/30/09	Annual	\$ 78,761	\$ 81,911	\$ 85,188	\$ 88,595	\$ 105,717
		7/1/09-6/30/10	Annual	\$ 78,761	\$ 81,911	\$ 85,188	\$ 88,595	\$ 105,717
17	Town Administrator	7/1/08-6/30/09	Annual	\$ 85,849	\$ 89,283	\$ 92,855	\$ 96,569	\$ 115,231
		7/1/09-6/30/10	Annual	\$ 85,849	\$ 89,283	\$ 92,855	\$ 96,569	\$ 115,231

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

**LIBRARY ADMINISTRATIVE, TECHNICAL AND PROFESSIONAL COMPENSATION PLAN**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 4+ to Max.
L-4	Library Custodian	7/1/08 - 6/30/09	Annual	\$28,001.63	\$29,051.70	\$30,141.13	\$31,271.42	\$37,591.37
		7/1/08 - 6/30/09	Hourly	\$15.39	\$15.96	\$16.56	\$17.18	\$20.65
		7/1/09 - 6/30/10	Annual	\$28,001.63	\$29,051.70	\$30,141.13	\$31,271.42	\$37,591.37
		7/1/09 - 6/30/10	Hourly	\$15.39	\$15.96	\$16.56	\$17.18	\$20.65
L-5	Library Assistant Technical Services Assistant	7/1/08 - 6/30/09	Annual	\$30,241.76	\$31,375.83	\$32,552.42	\$33,773.14	\$40,598.68
		7/1/08 - 6/30/09	Hourly	\$16.62	\$17.24	\$17.89	\$18.56	\$22.31
		7/1/09 - 6/30/10	Annual	\$30,241.76	\$31,375.83	\$32,552.42	\$33,773.14	\$40,598.68
		7/1/09 - 6/30/10	Hourly	\$16.62	\$17.24	\$17.89	\$18.56	\$22.31
L-6	Library Bookkeeper	7/1/08 - 6/30/09	Annual	\$32,661.10	\$33,885.90	\$35,156.62	\$36,474.99	\$43,846.58
		7/1/08 - 6/30/09	Hourly	\$17.95	\$18.62	\$19.32	\$20.04	\$24.09
		7/1/09 - 6/30/10	Annual	\$32,661.10	\$33,885.90	\$35,156.62	\$36,474.99	\$43,846.58
		7/1/09 - 6/30/10	Hourly	\$17.95	\$18.62	\$19.32	\$20.04	\$24.09
L-7	Senior Library Custodian	7/1/08 - 6/30/09	Annual	\$35,273.99	\$36,596.76	\$37,969.15	\$39,392.99	\$47,354.30
		7/1/08 - 6/30/09	Hourly	\$19.38	\$20.11	\$20.86	\$21.64	\$26.02
		7/1/09 - 6/30/10	Annual	\$35,273.99	\$36,596.76	\$37,969.15	\$39,392.99	\$47,354.30
		7/1/09 - 6/30/10	Hourly	\$19.38	\$20.11	\$20.86	\$21.64	\$26.02
L-8	Branch Librarian Children's Librarian Circulation Supervisor Reference Librarian	7/1/08 - 6/30/09	Annual	\$38,095.91	\$39,524.51	\$41,006.68	\$42,544.43	\$51,142.65
		7/1/08 - 6/30/09	Hourly	\$20.93	\$21.72	\$22.53	\$23.38	\$28.10
		7/1/09 - 6/30/10	Annual	\$38,095.91	\$39,524.51	\$41,006.68	\$42,544.43	\$51,142.65
		7/1/09 - 6/30/10	Hourly	\$20.93	\$21.72	\$22.53	\$23.38	\$28.10
L-9	<i>no positions assigned</i>	7/1/08 - 6/30/09	Annual	\$41,143.58	\$42,686.47	\$44,287.21	\$45,947.98	\$55,234.06
		7/1/08 - 6/30/09	Hourly	\$22.61	\$23.45	\$24.33	\$25.25	\$30.35
		7/1/09 - 6/30/10	Annual	\$41,143.58	\$42,686.47	\$44,287.21	\$45,947.98	\$55,234.06
		7/1/09 - 6/30/10	Hourly	\$22.61	\$23.45	\$24.33	\$25.25	\$30.35
L-10	Head of Adult Services Head of Children's Services Head of Technical Services	7/1/08 - 6/30/09	Annual	\$44,435.07	\$46,101.39	\$47,830.19	\$49,623.82	\$59,652.78
		7/1/08 - 6/30/09	Hourly	\$24.41	\$25.33	\$26.28	\$27.27	\$32.78
		7/1/09 - 6/30/10	Annual	\$44,435.07	\$46,101.39	\$47,830.19	\$49,623.82	\$59,652.78
		7/1/09 - 6/30/10	Hourly	\$24.41	\$25.33	\$26.28	\$27.27	\$32.78

PART TIME SEASONAL POSITIONS	Date	Hourly range
Substitute Librarian	7/1/08 - 6/30/09	\$17.17 - \$19.48
	7/1/09 - 6/30/10	\$17.17 - \$19.48
Substitute Librarian Assistant	7/1/08 - 6/30/09	\$12.16 - \$14.64
	7/1/09 - 6/30/10	\$12.16 - \$14.64
Temporary Support Staff	7/1/08 - 6/30/09	\$9.00 - \$14.50
	7/1/09 - 6/30/10	\$9.00 - \$14.50

Annual Salary is based on a 35-hour work week.

**SEIU CLERICAL EMPLOYEES**

Grade	Position Title	Fiscal Year		Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8*
											10+ yrs. Service
2	<i>no positions assigned</i>	7/1/08 - 6/30/09	Hourly	\$15.21	\$15.82	\$16.13	\$16.46	\$16.79	\$17.12	\$17.46	\$17.81
		7/1/09 - 6/30/10	Hourly	\$15.21	\$15.82	\$16.13	\$16.46	\$16.79	\$17.12	\$17.46	\$17.81
3	Department Clerk	7/1/08 - 6/30/09	Hourly	\$16.42	\$17.08	\$17.42	\$17.77	\$18.13	\$18.49	\$18.86	\$19.23
		7/1/09 - 6/30/10	Hourly	\$16.42	\$17.08	\$17.42	\$17.77	\$18.13	\$18.49	\$18.86	\$19.23
4	Principal Clerk	7/1/08 - 6/30/09	Hourly	\$17.74	\$18.45	\$18.82	\$19.19	\$19.58	\$19.97	\$20.37	\$20.78
		7/1/09 - 6/30/10	Hourly	\$17.74	\$18.45	\$18.82	\$19.19	\$19.58	\$19.97	\$20.37	\$20.78
5	Accounting Specialist Office Assistant Staff Accountant	7/1/08 - 6/30/09	Hourly	\$19.34	\$20.11	\$20.52	\$20.93	\$21.34	\$21.77	\$22.21	\$22.65
		7/1/09 - 6/30/10	Hourly	\$19.34	\$20.11	\$20.52	\$20.93	\$21.34	\$21.77	\$22.21	\$22.65
6	Accounting Coordinator Administrative Assistant Benefits Coordinator Conservation Coordinator Payroll Coordinator	7/1/08 - 6/30/09	Hourly	\$21.08	\$21.92	\$22.36	\$22.81	\$23.27	\$23.73	\$24.21	\$24.69
		7/1/09 - 6/30/10	Hourly	\$21.08	\$21.92	\$22.36	\$22.81	\$23.27	\$23.73	\$24.21	\$24.69
7	<i>no positions assigned</i>	7/1/08 - 6/30/09	Hourly	\$22.97	\$23.89	\$24.36	\$24.85	\$25.35	\$25.86	\$26.37	\$26.90
		7/1/09 - 6/30/10	Hourly	\$22.97	\$23.89	\$24.36	\$24.85	\$25.35	\$25.86	\$26.37	\$26.90
8	Assessors Office Coordinator Assistant Town Clerk Assistant Town Collector Purchasing Administrator/ Facilities Site Manager	7/1/08 - 6/30/09	Hourly	\$25.04	\$26.04	\$26.56	\$27.09	\$27.63	\$28.19	\$28.75	\$29.32
		7/1/09 - 6/30/10	Hourly	\$25.04	\$26.04	\$26.56	\$27.09	\$27.63	\$28.19	\$28.75	\$29.32

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

**FY10 CONTRACTS UNSETTLED AT TIME OF PRINTING**

**POLICE DEPARTMENT**

Grade	Title	Fiscal Year	Starting	Step 1	Step 2	Step 3	Step 4	Step 5	Service Step	
P-3										
	SERGEANT	7/1/08 - 6/29/09		\$59,982.29	\$61,181.94	\$62,405.58			30 yrs+	\$63,653.69
		6/30/2009*							10yrs+	\$63,653.69
		7/1/09 - 6/30/10		\$59,982.29	\$61,181.94	\$62,405.58			10yrs+	\$63,653.69
P-4										
	OFFICER	7/1/08 - 6/29/09		\$44,794.50	\$47,187.41	\$50,405.28	\$51,413.38	\$52,441.64	30 yrs+	\$53,490.48
		6/30/2009**							10 yrs+	\$53,490.48
		7/1/09 - 6/30/10		\$44,794.50	\$47,187.41	\$50,405.28	\$51,413.38	\$52,441.64	10 yrs+	\$53,490.48
P-5										
	STUDENT OFFICER***	7/1/08 - 6/30/09	\$42,398.13							
		7/1/09 - 6/30/10	\$42,398.13							

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

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

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

**FY10 CONTRACTS UNSETTLED AT TIME OF PRINTING**



**FIRE DEPARTMENT**

Grade	Title	Fiscal Year	Step 1	Step 2	Step 3	Step 4	Step 5	Service Step		
<b>F-2</b>										
	<b>CAPTAIN NON-EMT</b>	7/1/08 - 6/29/09 6/30/2009* 7/1/09 - 6/30/10	\$63,896.20 \$63,896.20 \$63,896.20						30+ year 10+ year 10+ year	\$65,174.12 \$65,174.12 \$65,174.12
	<b>CAPTAIN EMT - B</b>	7/1/08 - 6/29/09 6/30/2009* 7/1/09 - 6/30/10	\$68,049.46 \$68,049.46 \$68,049.46						30+ year 10+ year 10+ year	\$69,410.45 \$69,410.45 \$69,410.45
	<b>CAPTAIN EMT - P</b>	7/1/08 - 6/29/09 6/30/2009* 7/1/09 - 6/30/10	\$72,202.71 \$72,202.71 \$72,202.71						30+ year 10+ year 10+ year	\$73,646.76 \$73,646.76 \$73,646.76
<b>F-3</b>										
	<b>LIEUTENANT NON-EMT</b>	7/1/08 - 6/29/09 6/30/2009** 7/1/09 - 6/30/10	\$56,907.56 \$56,907.56 \$56,907.56						30+ year 10+ year 10+ year	\$58,045.71 \$58,045.71 \$58,045.71
	<b>LIEUTENANT EMT - B</b>	7/1/08 - 6/29/09 6/30/2009** 7/1/09 - 6/30/10	\$60,606.55 \$60,606.55 \$60,606.55						30+ year 10+ year 10+ year	\$61,818.68 \$61,818.68 \$61,818.68
	<b>LIEUTENANT EMT - P</b>	7/1/08 - 6/29/09 6/30/2009** 7/1/09 - 6/30/10	\$64,305.54 \$64,305.54 \$64,305.54						30+ year 10+ year 10+ year	\$65,591.65 \$65,591.65 \$65,591.65
<b>F-4</b>										
	<b>FIREFIGHTER NON-EMT</b>	7/1/08 - 6/29/09 6/30/2009*** 7/1/09 - 6/30/10	\$41,165.72 \$41,165.72 \$41,165.72	\$43,492.45 \$43,492.45 \$43,492.45	\$45,815.75 \$45,815.75 \$45,815.75	\$48,940.12 \$48,940.12 \$48,940.12	\$49,918.91 \$49,918.91 \$49,918.91		30+ year 10+ year 10+ year	\$50,917.29 \$50,917.29 \$50,917.29
	<b>FIREFIGHTER EMT - B</b>	7/1/08 - 6/29/09 6/30/2009*** 7/1/09 - 6/30/10	\$43,841.49 \$43,841.49 \$43,841.49	\$46,319.46 \$46,319.46 \$46,319.46	\$48,793.77 \$48,793.77 \$48,793.77	\$52,121.22 \$52,121.22 \$52,121.22	\$53,163.63 \$53,163.63 \$53,163.63		30+ year 10+ year 10+ year	\$54,226.91 \$54,226.91 \$54,226.91
	<b>FIREFIGHTER EMT - P</b>	7/1/08 - 6/29/09 6/30/2009*** 7/1/09 - 6/30/10	\$46,517.27 \$46,517.27 \$46,517.27	\$49,146.47 \$49,146.47 \$49,146.47	\$51,771.80 \$51,771.80 \$51,771.80	\$55,302.34 \$55,302.34 \$55,302.34	\$56,408.37 \$56,408.37 \$56,408.37		30+ year 10+ year 10+ year	\$57,536.53 \$57,536.53 \$57,536.53

\*Effective 6/30/09 Step 1 Captains with 10+ years of service (5 years in the rank of Captain) shall qualify for 10 year Service Step  
 \*\*Effective 6/30/09 Step 1 Lieutenants with 10+ years of service (5 years in the rank of Lieutenant) shall qualify for 10 year Service Step  
 \*\*\*Effective 6/30/09 Step 5 Firefighters with 10+ years of service shall qualify for 10 year Service Step

**FY10 CONTRACTS UNSETTLED AT TIME OF PRINTING**

**DEPARTMENT OF PUBLIC WORKS**

Grade	Title	Fiscal Year	Start	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Service Step		
D-6	Senior Working Foreman Grounds Fields Foreman	7/1/08-6/29/09	Weekly	\$943.53	\$962.76	\$982.43	\$1,002.47	\$1,022.52	\$1,042.97	\$1,063.83	30 yrs +	\$1,085.11
		6/30/2009*									10 yrs+	\$1,085.11
		7/1/09-6/30/10	Weekly	\$943.53	\$962.76	\$982.43	\$1,002.47	\$1,022.52	\$1,042.97	\$1,063.83	10 yrs+	\$1,085.11
D-5	Cemetery Foreman Foreman Head Mechanic	7/1/08-6/29/09	Weekly	\$917.21	\$933.56	\$951.60	\$973.32	\$992.79	\$1,012.65	\$1,032.90	30 yrs +	\$1,053.56
		6/30/2009*									10 yrs +	\$1,053.56
		7/1/09-6/30/10	Weekly	\$917.21	\$933.56	\$951.60	\$973.32	\$992.79	\$1,012.65	\$1,032.90	10 yrs +	\$1,053.56
D-4	Sewer Operations Suprvsr	7/1/08-6/29/09	Weekly	\$857.61	\$875.12	\$891.14	\$916.04	\$934.36	\$953.05	\$972.11	30 yrs +	\$991.55
		6/30/2009*									10 yrs+	\$991.55
		7/1/09-6/30/10	Weekly	\$857.61	\$875.12	\$891.14	\$916.04	\$934.36	\$953.05	\$972.11	10 yrs+	\$991.55
D-3	Heavy Equip Op/Mechanic Heavy Equipment Oper Sewer Pump Operator	7/1/08-6/29/09	Weekly	\$798.00	\$816.65	\$830.67	\$858.75	\$875.92	\$893.44	\$911.31	30 yrs +	\$929.53
		6/30/2009*									10 yrs +	\$929.53
		7/1/09-6/30/10	Weekly	\$798.00	\$816.65	\$830.67	\$858.75	\$875.92	\$893.44	\$911.31	10 yrs +	\$929.53
D-2	Operator-Laborer	7/1/08-6/29/09	Weekly	\$757.55	\$770.20	\$791.61	\$810.00	\$826.19	\$842.71	\$859.56	30 yrs +	\$876.75
		6/30/2009*									10 yrs +	\$876.75
		7/1/09-6/30/10	Weekly	\$757.55	\$770.20	\$791.61	\$810.00	\$826.19	\$842.71	\$859.56		\$876.75
D-1	Building Custodian	7/1/08-6/29/09	Weekly	\$658.22	\$680.93	\$705.63	\$738.01	\$752.77	\$767.82	\$783.18	30 yrs +	\$798.84
		6/30/2009*									10 yrs+	\$798.84
		7/1/09-6/30/10	Weekly	\$658.22	\$680.93	\$705.63	\$738.01	\$752.77	\$767.82	\$783.18	10 yrs+	\$798.84

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

**FY10 CONTRACTS UNSETTLED AT TIME OF PRINTING**

<b>PART-TIME, SEASONAL AND OTHER POSITIONS</b>		
<b>July 1, 2009 - June 30, 2010</b>		
<b>DEPARTMENT / POSITION:</b>	<b>FY2009 SALARY 7/1/08 - 6/30/09</b>	<b>FY2010 SALARY 7/1/09 - 6/30/10</b>
<b>OFFICE OF THE TOWN CLERK</b>		
Registrar of Voters	\$500 per year	\$500 per year
Election Warden	\$200 per day	\$200 per day
Election Clerk	\$180 per day	\$180 per day
Deputy Warden	\$150 per day	\$150 per day
Deputy Election Clerk	\$150 per day	\$150 per day
Deputy Election Inspector	\$150 per day	\$150 per day
<b>INSPECTORS</b>		
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	\$23.34 - \$29.71 per hour	\$23.34 - \$29.71 per hour
<b>PUBLIC SAFETY</b>		
Assistant Animal Control Officer	\$13.46 - \$18.07	\$13.46 - \$18.07
Fire Alarm Maintenance Specialist	\$27.92 per hour	\$27.92 per hour
Fire Apparatus Maintenance Specialist	\$27.92 per hour	\$27.92 per hour
Fire EMS Coordinator	\$1550 per year	\$1550 per year
Fire Training Officer	\$1550 per year	\$1550 per year
Police Matron	\$21.42 per hour	\$21.42 per hour
Traffic Supervisors:		
Level 1	\$15.39 per hour	\$15.85 per hour
Level 2	\$16.59 per hour	\$17.09 per hour
Level 3	\$17.79 per hour	\$18.32 per hour
<b>RECREATION</b>		
Coach / Specialized Instructor	\$9.57 - \$30.72 per hour	\$9.57 - \$30.72 per hour
Lifeguard	\$8.25 - \$18.44 per hour	\$8.25 - \$18.44 per hour
Recreation Assistant	\$8.25 - \$18.44 per hour	\$8.25 - \$18.44 per hour
Recreation Attendant	\$8.25 - \$15.22 per hour	\$8.25 - \$15.22 per hour
Recreation Instructor	\$8.25 - \$22.15 per hour	\$8.25 - \$22.15 per hour
Recreation Supervisor	\$9.30 - \$30.72 per hour	\$9.30 - \$30.72 per hour
<b>MISCELLANEOUS POSITIONS</b>		
Board / Commission Secretary	\$11.15 - \$22.00 per hour	\$11.15 - \$22.00 per hour
Engineering Intern	\$12.95 - \$16.00 per hour	\$12.95 - \$16.00 per hour
Seasonal Laborer - Highway	\$11.15 - \$12.77 per hour	\$11.15 - \$12.77 per hour
Temporary Support Staff	\$11.15 - \$22.00 per hour	\$11.15 - \$22.00 per hour
Town Counsel	\$83.00 per hour	\$83.00 per hour
Veterans Agent	\$1200 per year	\$1200 per year
Veterans Service Director	\$1800 per year	\$1800 per year

**Appendix B**  
**Salary Schedule for School Employees**

**ADMINISTRATION**

Superintendent	FY '10	NA
	FY '09	\$ 162,089
Director of Business and Finance	FY '10	NA
	FY '09	\$ 110,000
Director of Curriculum and Instruction	FY '10	NA
	FY '09	\$ 135,954

**PRINCIPALS**

Senior High School	FY '09	\$ 134,466
	FY '10	NA
Middle School	FY '09	\$ 114,389
	FY '10	NA
Elementary	FY '09	\$99,758/\$111,729
	FY '10	NA

**NURSES**

Step		RN w/ Bachelors	RN w/ Masters
A	FY '09	\$ 40,849	\$ 42,210
A	FY '10	NA	NA
B	FY '09	\$ 41,401	\$ 43,382
B	FY '10	NA	NA
4	FY '09	\$ 43,415	\$ 45,913
4	FY '10	NA	NA
5	FY '09	\$ 46,057	\$ 48,558
5	FY '10	NA	NA
6	FY '09	\$ 48,141	\$ 50,636
6	FY '10	NA	NA
7	FY '09	\$ 50,224	\$ 52,726
7	FY '10	NA	NA
8	FY '09	\$ 51,890	\$ 54,392
8	FY '10	NA	NA
9	FY '09	\$ 54,593	\$ 57,098
9	FY '10	NA	NA
10	FY '09	\$ 56,476	\$ 58,978
10	FY '10	NA	NA
11	FY '09	\$ 58,558	\$ 61,265
11	FY '10	NA	NA
12	FY '09	\$ 60,642	\$ 63,565
12	FY '10	NA	NA
13	FY '09	\$ 61,897	\$ 66,785
13	FY '10	NA	NA
14	FY '09	\$ 63,146	\$ 70,018
14	FY '10	NA	NA
15	FY '09	\$ 68,822	\$ 76,273
15	FY '10	NA	NA

**Appendix B**  
**Salary Schedules for School Employees**  
(Continued)

**Teachers**

Year	Step	Bachelor	B+15	Masters	M+15	M+30	M+45	M+60	Doctorate
FY '09	A	40849	41643	42210	43623	45902	47986	50065	56860
FY '10	A	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	B	41401	42592	43382	44614	47117	49196	51282	58074
FY '10	B	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	4	43415	44661	45913	47370	49869	51959	54039	60834
FY '10	4	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	5	46057	47511	48558	50011	52519	54593	56267	63061
FY '10	5	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	6	48141	49598	50636	52100	54593	56683	58767	65560
FY '10	6	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	7	50224	51684	52726	54181	56683	58348	60849	67640
FY '10	7	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	8	51890	53344	54392	55848	58348	60432	62515	69308
FY '10	8	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	9	54593	56057	57098	58767	61061	63352	65228	72021
FY '10	9	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	10	56476	57513	58978	60431	62937	65018	67097	73891
FY '10	10	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	11	58558	59547	61265	62515	65433	67097	69189	75981
FY '10	11	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	12	60642	62515	63565	65018	67934	69567	71689	78482
FY '10	12	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	13	61897	63863	66785	68461	70746	72708	74818	81613
FY '10	13	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	14	63146	65211	70018	71899	73564	75856	77935	84731
FY '10	14	NA	NA	NA	NA	NA	NA	NA	NA
FY '09	15	68822	70737	76273	78399	80106	82457	84586	91534
FY '10	15	NA	NA	NA	NA	NA	NA	NA	NA

**Appendix B**  
**Salary Schedule for School Employees**  
(Continued)

**Administrative Assistants**

	Step	1	2	3	4	5
Classification 1	FY '09	\$ 779.20	\$ 861.20	\$ 914.00	\$ 948.40	\$ 983.20
	FY '10	\$ 802.40	\$ 886.80	\$ 941.20	\$ 976.80	\$1,012.80
Classification 2	FY '09	\$ 735.60	\$ 811.20	\$ 858.80	\$ 894.00	\$ 928.80
	FY '10	\$ 757.60	\$ 835.60	\$ 884.80	\$ 920.80	\$ 956.80
Classification 3	FY '09	\$ 714.80	\$ 779.20	\$ 824.80	\$ 859.20	\$ 894.40
	FY '10	\$ 736.40	\$ 802.40	\$ 849.60	\$ 885.20	\$ 921.20
Classification 4	FY '09	\$ 676.40	\$ 738.00	\$ 781.60	\$ 816.40	\$ 851.20
	FY '10	\$ 696.80	\$ 760.40	\$ 805.20	\$ 840.80	\$ 876.80

Longevity	FY '09 '10	Five Years	\$12.00/wk
		Ten Years	\$18.00/wk
		Fifteen Years	\$20.00/wk
		Twenty Years	\$22.00/wk
		Twenty five Years	\$24.00/wk
		Thirty Years	\$26.00/wk

**SCHOOL CUSTODIANS**

	Step	1	2	3	4	5	6
Jr. Building Custodian	FY '09	623.60	657.20	680.80	716.80	750.80	796.40
	FY '10	NA	NA	NA	NA	NA	NA
Head Grounds	FY '09	654.80	692.00	715.20	751.60	786.40	833.20
	FY '10	NA	NA	NA	NA	NA	NA
Sr. Building Custodian or Maintenance	FY '09	681.20	721.20	744.40	780.00	816.80	864.00
	FY '10	NA	NA	NA	NA	NA	NA

Night differential of \$0.55 / hour where applicable

**Director of Operations**

FY '10	NA
FY '09	\$ 75,000

**Appendix B**  
**Salary Schedule for School Employees**  
(Continued)

**CAFETERIA EMPLOYEES**

	Step	1	2	3	4	5	6
Lead Cook	FY '10	\$ 11.66	\$ 12.61	\$ 13.34	\$ 14.37	\$ 15.28	\$ 15.88
	FY '11	\$ 12.01	\$ 12.98	\$ 13.73	\$ 14.79	\$ 15.73	\$ 16.35
Cooks	FY '10	\$ 11.41	\$ 12.36	\$ 13.09	\$ 14.12	\$ 15.03	\$ 15.63
	FY '11	\$ 11.76	\$ 12.73	\$ 13.48	\$ 14.54	\$ 15.48	\$ 16.10
General Kitchen	FY '10	\$ 10.51	\$ 11.66	\$ 12.36	\$ 13.36	\$ 14.27	\$ 14.90
	FY '11	\$ 10.83	\$ 12.01	\$ 12.73	\$ 13.76	\$ 14.70	\$ 15.35

Seniority

FY '10	FY '11	Ten Years	\$ 1.63	per hour
		Fifteen Years	\$ 2.00	per hour
		Twenty Years	\$ 2.10	per hour

**MANAGER OF FOOD SERVICE**

FY'09	\$22.00	per hour
FY'10	NA	

**DIRECTOR OF FOOD SERVICE**

FY'09	50,202
FY'10	NA

**INSTRUCTIONAL ASSISTANTS**

Step	1	2	3	4	5
FY '10	13.54	14.26	14.98	15.81	16.61
FY '11	13.81	14.55	15.28	16.12	16.94

Seniority

FY'10	FY'11	Five years	\$1.10	per hour
		Ten years	\$2.10	per hour
		Fifteen years	\$3.10	per hour
		Twenty years	\$4.10	per hour

## Appendix C

### Salary Schedule for Elected Town Officers Fiscal Year July 1, 2009 – June 30, 2010

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<i>Position</i>	<i>Fiscal Year 2009 Salary</i>	<i>Fiscal Year 2010 Salary</i>
<i>Town Clerk (Full Time)</i>	\$61,000	\$61,000
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Selectman</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

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Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
<b>Selectmen Department</b>						
1. Salaries	373,680	392,955	397,732	4,777	1.2%	Taxation
2. Expenses	53,175	52,500	50,000	(2,500)	-4.8%	Taxation
	<u>426,855</u>	<u>445,455</u>	<u>447,732</u>	<u>2,277</u>	<u>0.5%</u>	
<b>Finance Commission</b>						
3. Salary	32,286	33,363	33,389	26	0.1%	Taxation
4. Expenses	21,598	22,064	22,038	(26)	-0.1%	Taxation
	<u>53,884</u>	<u>55,427</u>	<u>55,427</u>	<u>0</u>	<u>0.0%</u>	
<b>Accounting Department</b>						
5. Salaries	153,131	165,806	168,885	3,079	1.9%	Taxation
6. Expenses	3,753	5,700	4,800	(900)	-15.8%	Taxation
	<u>156,884</u>	<u>171,506</u>	<u>173,685</u>	<u>2,179</u>	<u>1.3%</u>	
<b>Audit - School &amp; Municipal Financials</b>						
7. Expenses	49,190	50,000	50,000	0	0.0%	Taxation
<b>Assessors Department</b>						
8. Salaries	157,194	164,507	165,637	1,130	0.7%	Taxation
9. Expenses	25,359	44,950	21,450	(23,500)	-52.3%	Taxation
	<u>182,552</u>	<u>209,457</u>	<u>187,087</u>	<u>(22,370)</u>	<u>-10.7%</u>	
<b>Treasurer's Department</b>						
10. Salary	71,867	79,078	78,670	(408)	-0.5%	Taxation
11. Expenses	11,519	15,130	15,130	0	0.0%	Taxation
	<u>83,386</u>	<u>94,208</u>	<u>93,800</u>	<u>(408)</u>	<u>-0.4%</u>	
<b>Collector's Department</b>						
12. Salaries	89,567	99,436	99,180	(256)	-0.3%	Taxation
13. Expenses	59,607	66,900	66,950	50	0.1%	\$26,000 Amb.Receipts/Taxation
	<u>149,173</u>	<u>166,336</u>	<u>166,130</u>	<u>(206)</u>	<u>-0.1%</u>	
<b>Legal Department</b>						
14. Salary	84,072	86,617	86,645	28	0.0%	Taxation
15. Expenses	147,685	123,500	123,500	0	0.0%	Taxation
	<u>231,757</u>	<u>210,117</u>	<u>210,145</u>	<u>28</u>	<u>0.0%</u>	
<b>Personnel Board/Department</b>						
16. Salary	88,105	117,733	129,319	11,586	9.8%	Taxation
17. Expenses	9,131	23,850	8,395	(15,455)	-64.8%	Taxation
	<u>97,236</u>	<u>141,583</u>	<u>137,714</u>	<u>(3,869)</u>	<u>-2.7%</u>	
<b>Information Systems Department</b>						
18. Salaries	196,132	205,409	207,597	2,188	1.1%	Taxation
19. Expenses	209,560	210,000	207,812	(2,188)	-1.0%	Taxation
	<u>405,692</u>	<u>415,409</u>	<u>415,409</u>	<u>0</u>	<u>0.0%</u>	

Appendix D  
FY2010 Departmental Salary/Expense Budgets

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
Town Clerk Department						
20. Salaries	114,134	132,905	131,212	(1,693)	-1.3%	Taxation
21. Expenses	39,017	50,050	45,000	(5,050)	-10.1%	Taxation
	<u>153,151</u>	<u>182,955</u>	<u>176,212</u>	<u>(6,743)</u>	<u>-3.7%</u>	
Conservation Commission/Department						
22. Salary	36,974	38,857	39,749	892	2.3%	\$17,000 Consv. Receipts/
23. Expenses	5,275	5,550	5,450	(100)	-1.8%	Taxation
	<u>42,249</u>	<u>44,407</u>	<u>45,199</u>	<u>792</u>	<u>1.8%</u>	
Planning Board/Department						
24. Salaries	64,392	90,870	90,490	(380)	-0.4%	Taxation
25. Expenses	3,097	3,715	3,715	0	0.0%	Taxation
	<u>67,489</u>	<u>94,585</u>	<u>94,205</u>	<u>(380)</u>	<u>-0.4%</u>	
Zoning Board of Appeals						
26. Salaries	19,805	23,153	23,638	485	2.1%	Taxation
27. Expenses	807	3,350	2,865	(485)	-14.5%	Taxation
	<u>20,611</u>	<u>26,503</u>	<u>26,503</u>	<u>0</u>	<u>0.0%</u>	
Economic Development Department						
28. Salaries	26,638	69,093	70,581	1,488	2.2%	Taxation
29. Expenses	1,566	5,300	3,800	(1,500)	-28.3%	Taxation
	<u>28,205</u>	<u>74,393</u>	<u>74,381</u>	<u>(12)</u>	<u>0.0%</u>	
Outside Professional Services						
30. Expenses	34,924	38,000	38,000	0	0.0%	Taxation
Mass Housing Partnership						
31. Expenses	1,710	15,000	15,000	0	0.0%	Taxation
Housing Authority						
32. Expenses	715	10,000	10,000	0	0.0%	Taxation
Communications Systems						
33. Expenses	115,849	121,000	121,000	0	0.0%	Taxation
Training/Professional Development						
34. Expenses	1,176	10,000	6,000	(4,000)	-40.0%	Taxation
<b>Total General Government</b>	<b>2,302,688</b>	<b>2,576,341</b>	<b>2,543,629</b>	<b>(32,712)</b>	<b>-1.3%</b>	

**Appendix D**  
**FY2010 Departmental Salary/Expense Budgets**

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
<b>Police Department</b>						
35. Salaries	2,520,483	2,498,945	2,500,900	1,955	0.1%	\$103,000 Westwood Station Guaranteed Payment
36. Expenses	196,184	217,150	217,150	0	0.0%	/Taxation
	<u>2,716,667</u>	<u>2,716,095</u>	<u>2,718,050</u>	<u>1,955</u>	<u>0.1%</u>	
37. State Funded Education Incentive	141,997	156,717	166,944	10,227	6.5%	State aid
<b>Auxiliary Police/Civil Defense</b>						
38. Expenses	0	2,000	2,000	0	0.0%	Taxation
	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
<b>Animal Control</b>						
39. Salary	31,940	41,814	41,927	113	0.3%	Taxation
40. Expenses	6,907	7,500	7,500	0	0.0%	Taxation
	<u>38,847</u>	<u>49,314</u>	<u>49,427</u>	<u>113</u>	<u>0.2%</u>	
<b>Fire Department</b>						
41. Salaries	2,299,773	2,391,239	2,393,239	2,000	0.1%	\$304,000 Amb. Receipts/\$103,000 Westwood Station Guaranteed Payment/Taxation
42. Expenses	164,676	174,950	174,950	0	0.0%	\$40,000 Amb. Receipts/Taxation
	<u>2,464,449</u>	<u>2,566,189</u>	<u>2,568,189</u>	<u>2,000</u>	<u>0.1%</u>	
<b>Building Inspection Department</b>						
43. Salaries	222,134	238,923	238,923	0	0.0%	Taxation
44. Expenses	24,110	34,950	34,950	0	0.0%	Taxation
	<u>246,243</u>	<u>273,873</u>	<u>273,873</u>	<u>0</u>	<u>0.0%</u>	
<b>Total Public Safety</b>	<b>5,608,203</b>	<b>5,764,188</b>	<b>5,778,483</b>	<b>14,295</b>	<b>0.2%</b>	

Appendix D  
FY2010 Departmental Salary/Expense Budgets

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
Department of Public Works						\$101,000 Westwood Station Guaranteed
45. Salaries - admin	172,975	180,753	181,917	1,164	0.6%	Payment/Taxation
46. Salaries - operations	1,241,694	1,281,681	1,284,473	2,792	0.2%	\$10,000 Perp Care/Taxation
47. Expenses	402,081	415,500	415,500	0	0.0%	Taxation
	1,816,750	1,877,934	1,881,890	3,956	0.2%	
Building Maintenance						
Salaries						
48. Expenses	532,660	591,700	601,470	9,770	1.7%	Taxation
		591,700	601,470	9,770	1.7%	
49. Municipal & School Field Maintenance	119,636	120,200	112,044	(8,156)	-6.8%	Taxation
50. Snow & Ice	568,040	250,000	250,000	0	0.0%	Taxation
51. Street Lighting/ Traffic Light Maint	113,827	140,000	140,000	0	0.0%	Taxation
Waste Collection/Disposal						
52. Expenses	1,305,944	1,225,000	1,275,000	50,000	4.1%	Taxation
<b>Total Public Works</b>	<b>4,456,857</b>	<b>4,204,834</b>	<b>4,260,404</b>	<b>55,570</b>	<b>1.3%</b>	
Health Department						
53. Salaries	168,030	174,221	174,750	529	0.3%	Taxation
54. Expenses	9,189	10,750	10,200	(550)	-5.1%	Taxation
	177,219	184,971	184,950	(21)	0.0%	
55. Outside Health Agencies	11,676	14,316	14,316	0	0.0%	Taxation
56. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging Department						
57. Salaries	176,491	194,585	192,983	(1,602)	-0.8%	Taxation
58. Expenses	22,442	25,535	25,535	0	0.0%	Taxation
	198,932	220,120	218,518	(1,602)	-0.7%	
Youth and Family Services Department						
59. Salaries	148,521	155,343	154,285	(1,058)	-0.7%	Taxation
60. Expenses	14,882	15,282	15,282	0	0.0%	Taxation
	163,403	170,625	169,567	(1,058)	-0.6%	
Veterans Services Department						
61. Salaries	20,941	24,541	25,185	644	2.6%	Taxation
62. Expenses	50,397	37,800	60,800	23,000	60.8%	Taxation
	71,338	62,341	85,985	23,644	37.9%	
<b>Total Human Services</b>	<b>622,567</b>	<b>652,873</b>	<b>673,836</b>	<b>20,963</b>	<b>3.2%</b>	

Appendix D  
FY2010 Departmental Salary/Expense Budgets

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
<b>Public Library</b>						
63. Salaries	700,433	736,954	742,527	5,573	0.8%	Taxation
64. Expenses	203,490	214,350	208,801	(5,549)	-2.6%	Taxation
65. Lost Books	863	850	850	0	0.0%	Taxation
	<u>904,786</u>	<u>952,154</u>	<u>952,178</u>	<u>24</u>	<u>0.0%</u>	
<b>Recreation Department</b>						
66. Salaries	230,945	244,281	232,725	(11,556)	-4.7%	Taxation
67. Expenses	40,769	41,550	41,550	0	0.0%	Taxation
	<u>271,714</u>	<u>285,831</u>	<u>274,275</u>	<u>(11,556)</u>	<u>-4.0%</u>	
<b>Memorial/Veteran's Day</b>						
68. Expenses	4,962	5,600	6,700	1,100	19.6%	Taxation
<b>Total Culture and Recreation</b>	<b>1,181,462</b>	<b>1,243,585</b>	<b>1,233,153</b>	<b>(10,432)</b>	<b>-0.8%</b>	
<b>Other</b>						
69. Operating Equipment & Projects	53,200	105,000	57,316	(47,684)	-45.4%	Taxation
			14,200			FY10 Items
			6,116			Fire - Breathing Apparatus
			7,000			Fire - Rescue Equipment
			20,000			Fire - Radios
			10,000			Police - Radio infrastructure
						IS Dept - Archiving & offsite Storage solution
<b>Total Other</b>	<b>53,200</b>	<b>105,000</b>	<b>57,316</b>	<b>(47,684)</b>	<b>-45.4%</b>	
<b>Total Municipal Budget</b>						
	<b>14,224,977</b>	<b>14,546,821</b>	<b>14,546,821</b>	<b>0</b>	<b>0.0%</b>	

Appendix D  
FY2010 Departmental Salary/Expense Budgets

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
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**Fixed Costs Budgets - School and Municipal**

**Municipal Employee Benefits/Costs**

Retirement Assessment	1,296,702	1,494,903	1,630,909	136,006	9.1%	Taxation
Non-Contrib Pension	53,146	54,740	56,383	1,643	3.0%	Taxation
Worker's Compensation	49,871	65,827	65,827	(0)	0.0%	Taxation
Unemployment Compensation	5,071	12,000	12,000	0	0.0%	Taxation
Health Insurance	1,092,003	1,143,079	1,170,513	27,434	2.4%	Taxation
Life Insurance	3,709	3,675	4,200	525	14.3%	Taxation
Pre-Hire/EAP/Payroll	75,722	85,149	74,244	(10,905)	-12.8%	Taxation
Public Safety Medical/111F ins	24,595	30,000	54,064	24,064	80.2%	Taxation
Medicare Part B Refund	29,257	30,510	35,100	4,590	15.0%	Taxation
Social Security Tax	10,596	23,000	23,000	0	0.0%	Taxation
Medicare Payroll Tax	119,950	118,589	124,178	5,589	4.7%	Taxation
<b>Municipal Employee Benefits/Costs</b>	<b>2,760,622</b>	<b>3,061,472</b>	<b>3,250,418</b>	<b>188,946</b>	<b>6.2%</b>	

**School Employee Benefits/Costs**

Retirement Assessments	555,399	640,283	698,514	58,231	9.1%	Taxation
Worker's Compensation	105,976	139,774	139,774	(0)	0.0%	Taxation
Unemployment Compensation	41,768	75,000	75,000	0	0.0%	Taxation
Health Insurance	2,783,007	3,321,398	3,402,412	81,014	2.4%	Taxation
Life Insurance	7,014	5,964	7,550	1,586	26.6%	Taxation
EAP/Payroll service	29,307	37,155	21,231	(15,924)	-42.9%	Taxation
Medicare Part B Refund	78,391	77,823	90,150	12,327	15.8%	Taxation
Social Security Tax	19,500	30,000	30,000	0	0.0%	Taxation
Medicare Payroll Tax	312,452	346,077	363,380	17,305	5.0%	Taxation
<b>School Employee Benefits/Costs</b>	<b>3,932,814</b>	<b>4,673,474</b>	<b>4,828,011</b>	<b>154,537</b>	<b>3.3%</b>	

70. **Total Benefits/Costs** 6,693,436 7,734,946 8,078,429 343,483 4.4%

**Insurance/Reserves**

**Comprehensive And Liability Insurance - School & Municipal**

71. Expenses	371,053	446,091	402,000	(44,091)	-9.9%	Taxation
72. Energy/Utility Reserve Fund*	0	225,000	225,000	0		\$110,000 Free Cash/Taxation
73. Reserve for Special Town Meeting			25,000	25,000		Taxation
74. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
<b>Total Ins./Reserve</b>	<b>371,053</b>	<b>1,071,091</b>	<b>1,052,000</b>	<b>(19,091)</b>	<b>-1.8%</b>	

<b>Total Fixed Costs Budget</b>	<b>7,064,489</b>	<b>8,806,037</b>	<b>9,130,429</b>	<b>324,392</b>	<b>3.7%</b>	
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Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.

\* This energy reserve account has been established in order to handle FY09/FY10 utility costs.

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

The reserve for Special Town Meeting costs will be transferred if needed to the respective budgets upon vote by the Board of Selectmen.

**Debt Service Budget**

Municipal Related						
75. Debt Service	685,321	887,713	744,525	(143,188)	-16.1%	Taxation
School Related						
76. Debt Service	5,438,748	5,485,093	5,382,816	(102,277)	-1.9%	\$3,008,895 sch bld reimb/\$31.631 Bond Premium/Taxation
<b>Total Debt Budget</b>	<b>6,124,069</b>	<b>6,372,806</b>	<b>6,127,341</b>	<b>(245,465)</b>	<b>-3.9%</b>	

**FY10 Debt Change**

Change in Debt within Prop 2 1/2	\$193,210
Change in Debt-outside Prop 2 1/2	(\$438,675)
<b>Total Debt Change</b>	<b>(\$245,465)</b>

Appendix D  
FY2010 Departmental Salary/Expense Budgets

Description	Expended FY2008	Current FY2009 Budget	Proposed FY2010 Budget	\$ Change FY10 vs FY09 vs	% Change FY10 vs FY09	Funding Source
<b>Westwood Public Schools</b>						
Salaries		24,979,061	24,979,061	0	0.0%	\$108,000 Westwood Station Guaranteed
Expenses		7,509,623	7,509,623	0	0.0%	Payment/
77. School salaries & expts	30,760,674	32,488,684	32,488,684	0	0.0%	Taxation
78. Blue Hills Regional School	134,725	168,144	173,379	5,235	3.1%	Taxation
Crossing Guards						
79. Salaries	96,264	99,352	101,667	2,315	2.3%	Taxation
80. Expenses	2,233	4,900	4,900	0	0.0%	Taxation
	98,497	104,252	106,567	2,315	2.2%	
<b>Total School Budgets</b>	<b>30,993,896</b>	<b>32,761,080</b>	<b>32,768,630</b>	<b>7,550</b>	<b>0.0%</b>	

<b>Sewer Enterprise</b>						
81. Salaries	309,429	311,805	336,040	24,235	7.8%	Sewer Enterprise Funds
82. Expenses	96,183	118,900	116,900	(2,000)	-1.7%	Sewer Enterprise Funds
83. Pumping Stations	148,245	150,900	150,900	0	0.0%	Sewer Enterprise Funds
84. MWRA Assessment	2,383,235	1,964,562	2,114,039	149,477	7.6%	Sewer Enterprise Funds
85. Mandated Inspections	120,000	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Indirect Costs	290,978	290,978	0	(290,978)	-100.0%	Sewer Enterprise Funds
86. Sewer Debt & Int	449,491	439,980	311,873	(128,107)	-29.1%	Sewer Enterprise Funds
87. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
<b>Total Sewer Enterprise**</b>	<b>3,822,561</b>	<b>3,422,125</b>	<b>3,174,752</b>	<b>(247,373)</b>	<b>-7.2%</b>	<b>Total Sewer Revenue - \$3,465,730</b>

\*\* Sewer - FY09 Sewer Budget restated for Final MWRA assessment  
Note - Sewer Revenue - to be voted - Operating budget + \$290,978 for indirect cost- \$3,465,730

<b>Total Operating Budget</b>	<b>62,229,992</b>	<b>65,908,869</b>	<b>65,747,973</b>	<b>(160,896)</b>	<b>-0.2%</b>	
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**Exhibit 1**  
**FY'09 vs. FY '10 Budget Summary by Major Category**

	FY'09 Appropriation	FY'10 Proposed Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
<b>I. INSTRUCTIONAL</b>				
Salary	\$ 22,685,693	\$ 23,775,773	\$ 1,090,081	4.81%
Non-Salary	2,412,850	2,439,655	26,805	1.11%
<i>Instructional Sub-total</i>	<b>\$ 25,098,543</b>	<b>\$ 26,215,428</b>	<b>\$ 1,116,886</b>	<b>4.45%</b>
<b>II. CENTRAL ADMINISTRATION</b>				
Salary	863,857	\$ 872,201	\$ 8,344	0.97%
Non-Salary	275,950	300,975	25,025	9.07%
<i>Administration Sub-total</i>	<b>\$ 1,139,807</b>	<b>\$ 1,173,176</b>	<b>\$ 33,369</b>	<b>2.93%</b>
<b>III. OPERATIONS</b>				
Salary	1,429,496	\$ 1,467,778	\$ 38,282	2.68%
Non-Salary	2,636,830	2,421,620	(215,210)	-8.16%
<i>Operations Sub-total</i>	<b>\$ 4,066,326</b>	<b>\$ 3,889,397</b>	<b>\$ (176,930)</b>	<b>-4.35%</b>
<b>Sub-Total Sections I.-III.</b>	<b>\$ 30,304,676</b>	<b>\$ 31,278,001</b>	<b>\$ 973,325</b>	<b>3.21%</b>
<b>IV. SPED TUITION AND TRANSP.</b>				
Out-of-district Tuition	1,507,000	\$ 1,499,699	\$ (7,301)	-0.48%
Sped Transportation	677,010	657,000	(20,010)	-2.96%
<i>Spec. Ed. Tuition and Transp. Sub-total</i>	<b>\$ 2,184,010</b>	<b>\$ 2,156,699</b>	<b>\$ (27,311)</b>	<b>-1.25%</b>
<b>Sub-Total Section IV.</b>	<b>\$ 2,184,010</b>	<b>\$ 2,156,699</b>	<b>\$ (27,311)</b>	<b>-1.25%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 32,488,686</b>	<b>\$ 33,434,700</b>	<b>\$ 946,014</b>	<b>2.91%</b>

Please note: This is the School Superintendent's requested budget.

The budget proposed for Town Meeting is \$32,488,684.





## FY10 Budget Summary

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The following financial information was taken from the Town's *FY10 Proposed Budget Summary* document. While the data should provide a summary of the FY10 budget, please note there is further detailed information on the Town's web site at: [www.townhall.westwood.ma.us](http://www.townhall.westwood.ma.us).

### Ongoing Structural Deficit

The FY10 budget presents a particularly challenging year. As always, it continues to be difficult to prepare a balanced budget for the community within the constraints of Proposition 2 ½. Westwood's budget experience is similar to that of municipalities across the state. For the last few years, the limited revenue increases available under Proposition 2 ½ are consumed by increases in fixed costs, particularly health insurance and pension assessment costs without a Proposition 2 ½ override. This leaves little or no revenue available for increases to the operating budgets for school and municipal services. As a result, level services cannot be maintained within Proposition 2 ½ and a structural budget deficit is created. Thus, without overrides, it is difficult each year to maintain the quality services that Westwood residents desire and deserve.

For the FY10 budget, the same ongoing structural budget deficit problems occur. Pension and health insurance will again increase well beyond a 2.5% increase.

### FY10 Additional Budget Pressures

Coupled with the ongoing structural deficit, FY10 finds us faced with a rapidly deteriorating national economy and unsettled financial markets. This has led to budget concerns at the state level and a significant delay to the Westwood Station project. For FY10 we are projecting decreases in major revenue categories, including state aid, economic driven local receipts such as motor vehicle excise payments, and the Westwood Station guaranteed payment. All of these revenue sources are decreasing, with the added uncertainty of even further decline over the next few months and year. The FY10 budget must be prepared in a way that provides some flexibility to absorb continued reductions to revenue over the coming months and year. The mid-year cuts to FY09 state aid that were recently announced could easily be replicated in FY10.

Since the fall of 2008, the Selectmen have been monitoring budget conditions and the economic impact on Westwood's and the state's revenue. Based upon review of information, the Selectmen determined that the prudent choice was to level fund the FY10 school and municipal operating budgets at FY09 levels, a \$0 increase to budgets.

The Selectmen recognize that the targets are not easy to achieve and will not come without service reductions to the community and impact on our employees. However, Westwood is simply not exempt from the tremendous financial impact being experienced throughout the state and nation. Our financial condition simply does not warrant any increase to our operating budget level. In addition, the FY10 budget will have reduced level of capital budgets and no appropriations into reserve accounts, a significant setback from the progress made in FY09.

**Town of Westwood  
Summary of Budget - FY10**

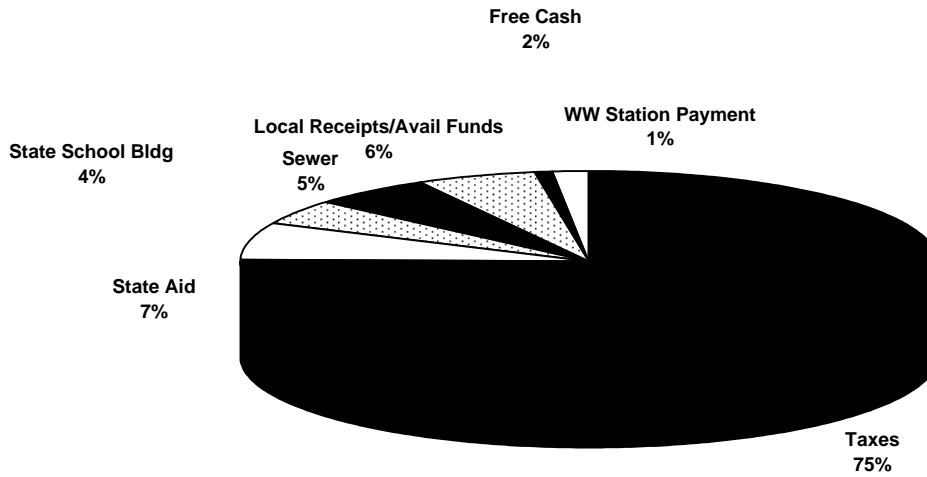
	FY2007 Approved Per recap	FY2008 Approved Per recap	FY2009 Approved Per recap	FY2010 Proposed
<b>BUDGET CATEGORIES</b>				
<b>Appropriations Made by Town Meeting:</b>				
Operations Budget	\$57,684,185	\$62,590,973	\$65,908,869	\$65,747,973
Capital - Municipal	\$417,000	\$417,000	\$757,000	\$417,000
Capital Schools	\$406,000	\$406,000	\$516,000	\$406,000
Capital - Sewer	\$355,000	\$155,000	\$484,000	\$265,000
Stabilization Account Appropriation	\$25,000	\$25,000	\$175,000	\$0
Other Financial Warrant Articles	\$450,000	\$11,175	\$0	\$210,000
Prior yr Adjustments voted at Town Meeting	\$159,433	\$139,000	\$269,681	\$266,000
		\$0	\$0	\$0
	\$59,496,618	\$63,744,148	\$68,110,550	\$67,311,973
<b>Other Amounts to be Raised (not Voted at Town Meeting)</b>				
State Aid Offsets (Funds which must be restricted )	\$29,099	\$30,678	\$30,830	\$29,148
State and County Charges	\$510,423	\$519,915	\$519,332	\$530,481
Overlay (Reserve for abatements/exemptions)/other-snow	\$482,175	\$1,084,368	\$814,999	\$500,000
	\$1,021,697	\$1,634,961	\$1,365,161	\$1,059,629
	\$60,518,315	\$65,379,109	\$69,475,711	\$68,371,602
<b>Financial Resources</b>				
<b>State Revenue:</b>				
State Aid	\$3,717,104	\$4,257,310	\$4,732,859	\$4,577,791
State School Building Assistance Funding	\$3,193,029	\$3,089,590	\$3,008,895	\$3,008,895
<b>Local Revenue:</b>				
Total Property Taxes	\$43,967,446	\$48,519,936	\$50,373,089	\$51,525,844
Local Receipts	\$3,662,483	\$3,812,483	\$3,812,483	\$3,252,000
Enterprise (Sewer ) Funding (for all - capital , articles, etc)	\$3,889,149	\$4,000,601	\$3,906,125	\$3,730,730
Available Funds/ - for misc articles	\$509,433	\$139,000	\$141,681	\$211,000
Available Funds	\$529,671	\$428,540	\$787,579	\$428,631
Westwood Station Guaranteed Revenue		\$0	\$1,750,000	\$615,000
Free Cash	\$1,050,000	\$1,131,648	\$963,000	\$1,075,000
	\$60,518,315	\$65,379,108	\$69,475,711	\$68,424,891
	\$0	(\$1)	(\$0)	\$53,289
<b>Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) :</b>				
Approved at 2006 ATM	\$1,950,000			
Approved at 2006 ATM	\$195,000			
Approved at Special 2007		\$475,000		
Approved at 2008 ATM			\$4,500,000	
Proposed for 2009 ATM				\$150,000

FY10 Proposed Budgets

The following chart summarizes the proposed FY10 budget by category. These budgets reflect the revenue constraints faced by the Town.

FY09 Budget	Category	FY10 Selectmen Proposed	\$ Change FY10 – FY09
\$32,488,684	School Operating Budget	\$32,488,684	\$0
\$14,546,821	Municipal Operating Budget	\$14,546,821	\$0
\$168,144	Blue Hills Budget	\$173,379	\$5,235
\$104,252	FY10 Traffic Supervisors	\$106,567	\$2,315
\$8,806,037	Fixed Costs Budget	\$9,130,429	\$324,392
\$6,372,806	Debt Budget	\$6,127,341	(\$245,465)
\$823,000	Base Municipal & School Capital	\$823,000	\$0
\$450,000	Additional Capital	\$0	(\$450,000)
\$150,000	Stabilization Accounts	\$0	(\$150,000)
\$3,422,125	Sewer Operating Budget	\$3,174,752	(\$247,373)
\$484,000	Sewer Capital	\$265,000	(\$219,000)

## FY2010 Projected Budget Revenue



### FY2010 Projected Budget Revenue

	FY2009 Budget	FY2010 Proj	\$ Increase	% Increase
Taxes	\$50,373,089	\$51,525,844	\$1,152,755	2.3%
State Aid	\$4,732,859	\$4,577,791	(\$155,068)	-3.3%
State School Bldg Reimbursement	\$3,008,895	\$3,008,895	\$0	0.0%
Sewer Enterprise	\$3,906,125	\$3,730,730	(\$175,395)	-4.5%
Westwood Station Guaranteed Payment	\$1,750,000	\$615,000	(\$1,135,000)	-64.9%
Local Receipts	\$3,812,483	\$3,252,000	(\$560,483)	-14.7%
Available Funds	\$929,260	\$639,631	(\$289,629)	-31.2%
Free Cash	\$963,000	\$1,075,000	\$112,000	11.6%
<b>Total Revenue</b>	<b>\$69,475,711</b>	<b>\$68,424,891</b>	<b>(\$1,050,820)</b>	<b>-1.5%</b>

Tax revenue to increase by changes per Proposition 2 1/2 and estimated new growth.

State aid estimates are based on Governor's budget released on 1/28/09.

FY09 sewer revenue reduced from Town Meeting budget by \$585,438 to reflect the final amount raised in sewer rates due to final FY09 MWRA assessment.

## A Look at Taxes

Tax Levy Calculation	FY2005	FY2006	FY2007	FY2008	FY2009	Projected FY2010
Prior Year Levy Limit	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531	\$48,296,355
Plus 2.5% Increase	\$922,914	\$968,157	\$1,007,044	\$1,048,466	\$1,161,063	\$1,207,409
Plus New Growth**	\$886,775	\$587,334	\$649,858	\$678,020	\$692,761	\$300,000
General Overrides	\$0	\$0	\$0	\$2,777,387		
<b>Tax Levy Limit</b>	<b>\$38,726,265</b>	<b>\$40,281,755</b>	<b>\$41,938,657</b>	<b>\$46,442,531</b>	<b>\$48,296,355</b>	<b>\$49,803,764</b>
<b>Exempt Debt*</b>	<b>\$4,367,789</b>	<b>\$1,948,546</b>	<b>\$2,219,419</b>	<b>\$2,199,779</b>	<b>\$2,158,527</b>	<b>\$1,722,080</b>
<b>Levy Capacity</b>	<b>\$43,094,054</b>	<b>\$42,230,301</b>	<b>\$43,808,218</b>	<b>\$48,642,309</b>	<b>\$50,454,882</b>	<b>\$51,525,844</b>
Actual Levy Assessed	\$43,092,347	\$42,197,019	\$43,967,446	\$48,519,937	\$50,373,089	\$51,525,844

FY10 Tax Change	
2.5/new growth/excess levy	\$1,589,202
Change in exempt debt	(\$436,447)
<b>Total Taxes</b>	<b>\$1,152,755</b>

\*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.

	FY04	FY05	FY06	FY07	FY08	FY09	Projected FY10
Average Tax Bill Increase	13.2%	0.67%	(-3.84%)	3.5%	9.4%	2.3%	1.69%
Savings to Average Tax Bill Resulting from Split Tax Rate	\$767	\$663	\$673	\$725	\$789	\$838	--
Average Residential Tax Bill Home Value	\$468,075	\$510,202	\$566,324	\$566,324	\$566,324	\$566,324	--
*Average Tax Bill	\$6,065	\$6,107	\$5,873	\$6,076	\$6,648	\$6,802	\$6,917

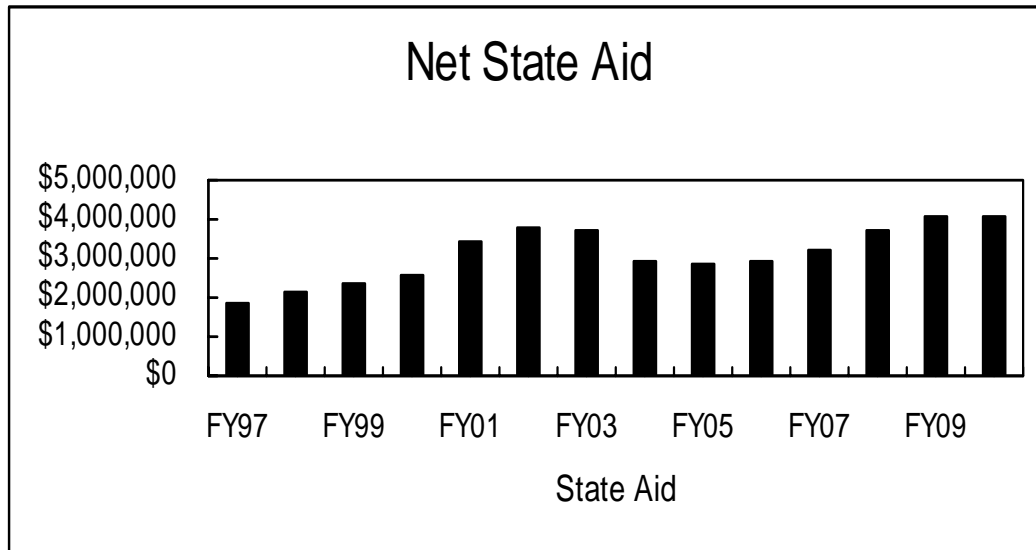
- FY10 increase less than 2.5% due to completion of 1998 Middle School bond.
- FY08 increase greater than 2 ½ % due to school override of \$2.7M.
- FY05 increase less than 2 ½% due to receipt of state building funds for Martha Jones and Downey School projects.
- FY06 was a decrease in taxes due to completion of 1994 road improvement bond and receipt of state building funds for the High School project.

## FY10 Projected State Aid

### Cherry Sheet Receipts

	FY2005	FY2006	FY2007	FY2008	FY2009	Projected FY2010
Chapter 70-Education	\$2,108,502	\$2,250,702	\$2,588,559	\$3,096,779	\$3,547,941	\$3,547,941
School Building Assistance	\$226,025	*\$0	*\$0	*\$0	*\$0	*\$0
Municipal Aid (Old Lottery & Add'l Assistance)						\$648,781
Lottery and Lottery Gap	\$635,077	\$721,560	\$857,639	\$871,741	\$871,741	
Other	\$222,123	\$234,916	\$241,807	\$258,112	\$282,347	\$351,921
Offsets (Restricted to Metco, Library, School Lunch) Prior Year Adjustment	\$188,436	\$217,988	\$29,099	\$30,678	\$30,830	\$29,148
<b>Total Receipts</b>	<b>\$3,380,163</b>	<b>\$3,425,166</b>	<b>\$3,717,104</b>	<b>\$4,257,310</b>	<b>\$4,732,859</b>	<b>\$4,577,791</b>
Charges						
County Tax	156,916	154,381	158,240	152,576	156,390	156,183
MBTA Assessment	280,407	263,622	271,824	279,854	278,767	286,757
Other	77,565	68,309	80,359	87,485	84,175	\$87,541
Prior Year Adjustment	0	0	0	0	0	0
<b>Total Charges</b>	<b>\$514,888</b>	<b>\$486,312</b>	<b>\$510,423</b>	<b>\$519,915</b>	<b>\$519,332</b>	<b>\$530,481</b>
<b>Net State Aid</b>	<b>\$2,865,275</b>	<b>\$2,938,854</b>	<b>\$3,206,681</b>	<b>\$3,737,395</b>	<b>\$4,213,527</b>	<b>\$4,047,310</b>

- FY10 reflects Governor's budget.
- FY10 Governor's budget combines Lottery and Additional Assistance to Municipal Aid.
- FY09 state aid – cut mid-year by \$88,500.





## State School Building Assistance

In 2004 the state made a major change to the school building program. Since then, Westwood continues to benefit from those changes. Payments are applied directly to the debt service.

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

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

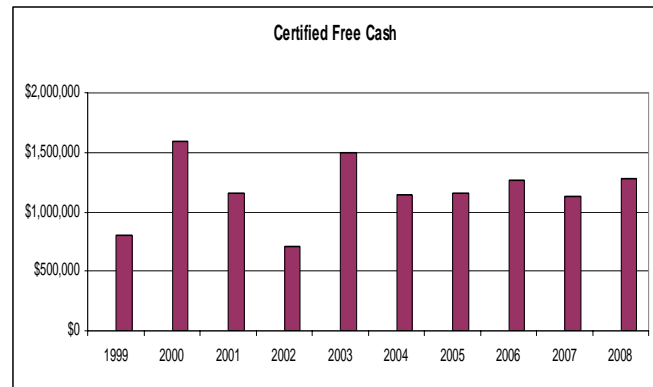
Total State Reimbursement			
FY05	\$1,544,068	FY10	\$3,008,895
FY06	\$3,600,190	FY11	\$2,760,163
FY07	\$3,193,029	FY12	\$2,760,163
FY08	\$3,089,590	FY13	\$1,522,815
FY09	\$3,008,895	FY14-FY23	\$1,522,815 Per year

These annual payments are finalized and guaranteed. They are not subject to the annual state budget process.

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, 2008 is \$1,274,374 which is approximately 2% of the FY08 budget.
- The 5-year average Free Cash has been approximately \$1.2 million.
- Financial policy not to use free cash for operating budget.
- FY09 used \$700,000 of free cash for capital, \$110,000 for energy reserve, \$25,000 for stabilization and \$128,000 for snow and ice.
- FY10 projections use \$700,000 for capital, \$110,000 for energy reserve, \$60,000 for proposed library article and \$205,000 for snow and ice.

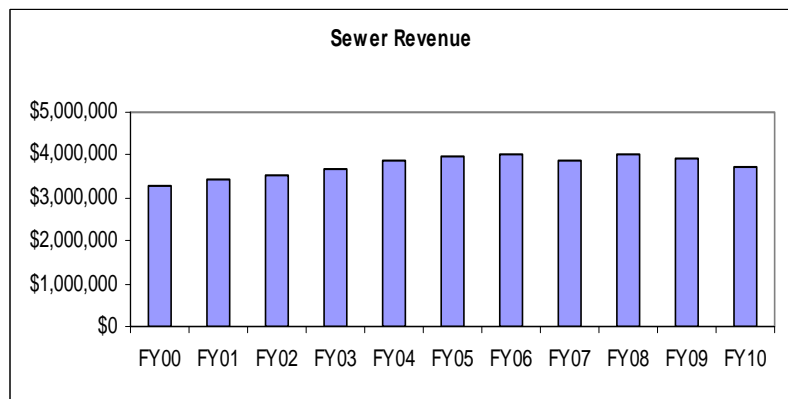


	July 2008	July 2007	July 2006	July 2005	July 2004	July 2003
Certified	\$1,274,374	\$1,142,342	\$1,266,415	\$1,154,408	\$1,138,014	\$1,498,110
Used to Fund Subsequent Budget	<b>Energy Reserve</b> \$110,000  <b>Capital</b> \$700,000  <b>Article</b> \$265,000	<b>Energy Reserve</b> \$110,000 <b>Capital</b> \$700,000 <b>Stabilization</b> \$25,000  <b>Articles</b> \$128,000	<b>Energy Reserve</b> \$225,000 <b>Capital</b> \$700,000 <b>Stabilization</b> \$25,000 <b>Articles</b> \$11,175 <b>Budget</b> \$170,473	<b>Energy Reserve</b> \$225,000 <b>Capital</b> \$700,000 <b>Articles</b> \$100,000 <b>Stabilization</b> \$25,000	<b>Capital</b> \$737,899  <b>Budgets</b> \$122,450  <b>Stabilization</b> \$25,000	<b>Capital</b> \$696,000 <b>Budgets</b> \$725,270 <b>Article</b> \$5,000 <b>Stabilization</b> \$25,000
Certified Free Cash as % of Total Budget	2%	2%	2%	2%	2%	3%

## Sewer

Assumptions in FY10:

- Revenue is set to fully recover sewer operating and capital budget.
- Current revenue funds operating budget of \$3,465,730 and capital of \$265,000.





## FY2010 Local Receipts

	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Motor Vehicle Excise Tax	\$2,298,851	\$2,135,755	\$2,150,000	\$2,213,371	\$2,104,500	\$1,985,000
Penalties and Interest	\$55,045	\$67,238	\$50,000	\$96,971	\$60,000	\$60,000
License/Permits	\$566,317	\$438,495	\$360,000	\$479,822	\$360,000	\$360,000
Departmental Receipts	\$281,089	\$301,570	\$260,000	\$372,162	\$277,005	\$277,000
Special Assessments	\$227	\$219	\$0	\$0	\$0	\$0
Investment Income	\$688,030	\$707,268	\$504,505	\$615,900	\$500,000	\$350,000
Sewer Indirect*	\$212,000	\$290,978	\$290,978	\$290,978	\$290,978	\$0
Recreation	\$145,000	\$151,164	\$152,000	\$152,000	\$160,000	\$160,000
Other	\$49,686	\$195,757	\$45,000	\$123,361	\$60,000	\$60,000
Westwood Station Guaranteed Payment					\$1,750,000	\$615,000
<b>Total Local Receipts</b>	<b>\$4,296,245</b>	<b>\$4,288,444</b>	<b>\$3,812,483</b>	<b>\$4,344,565</b>	<b>\$5,562,483</b>	<b>\$3,867,000</b>

- As prudent financial policy over the past few years, 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). Therefore, the reductions for FY10 are not as high as for other communities.
- The FY10 motor vehicle allows for a 10% reduction from most recent actual receipts.
- FY06 departmental receipts started to include rental income from the Islington Community Center.

\*Sewer Indirect – format change only. Beginning in FY10, this account is no longer budgeted this way. Per the Department of Revenue, the sewer revenue budget will include this amount to be transferred directly to the general fund.

## FY2010 Available Funds

<b>Available Funds Allocated</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Conservation Receipts	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Cemetery Trust	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Ambulance Receipts	\$223,463	\$323,850	\$366,200	\$370,000	\$370,000
High School Bond Premium	\$38,302	\$36,821	\$35,340	\$33,859	\$31,631
Prior Year/Miscellaneous Articles	\$271,000	\$509,433	\$21,000	\$	\$61,000
Library funds-land purchase	\$180,000	\$0		\$0	\$0
Prior year Ch70 not used		\$142,000	\$118,000	\$356,720	\$
Cemetery Lot Sales					\$150,000
	<b>\$739,765</b>	<b>\$1,039,104</b>	<b>\$567,540</b>	<b>\$787,579</b>	<b>\$639,631</b>

Available funds are transferred from these accounts to the general fund to support the corresponding appropriation.

- Major available fund is ambulance receipts – used to offset costs of providing service.
- High School bond premium required annual apportionment to debt
- Cemetery lot sales used to fund cemetery barn article.

# 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.

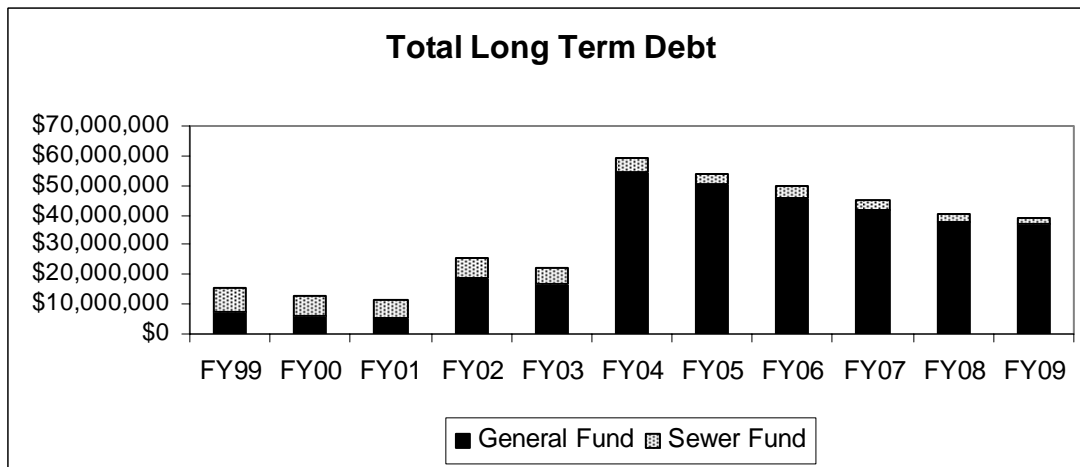
During the summer of 2008, the Town underwent a major credit review in preparation for the sale of a \$3.8M bond. The Town received updated credit ratings of AAA from Standard & Poor's and Moody's Investor Service reaffirmed the Town's credit rating of Aa1. These excellent ratings place Westwood in the top 5% of Massachusetts communities.

However, the agencies expressed concern with the Town's low level of reserves. In order to maintain high credit ratings, the Town must continue to increase reserve funds to meet stated goals.

Other debt information:

- Total Legal Debt Limit - approx. \$195 Million.
- The Town's general fund debt service is approximately 9.5 % of the operating budget for FY09.

The Town currently has \$4.5 million in authorized debt remaining to be issued for projects approved at the May, 2008 Annual Town Meeting.



Total Long Term Debt Issued and Outstanding	FY09	FY08	FY07	FY06	FY05	FY04	FY03	FY02	FY01
General Fund	37,075,000	37,760,000	41,925,000	46,090,000	50,255,000	54,670,000	16,595,000	18,955,000	5,145,000
Sewer Fund	2,063,417	2,600,875	3,022,828	3,440,498	3,854,664	4,823,582	5,872,408	6,786,885	6,114,567
<b>Total</b>	<b>39,138,417</b>	<b>40,360,875</b>	<b>44,947,828</b>	<b>49,530,498</b>	<b>54,109,664</b>	<b>59,493,582</b>	<b>22,467,408</b>	<b>25,741,885</b>	<b>11,259,567</b>

**Long Term General Fund Debt Outstanding as of June 30, 2009**

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-09
<b>General Fund</b>					
Middle School/Gym	3.79	12/98	12/2008	\$2,923,000	\$0
Land Acquisition	3.79	12/98	12/2008	\$400,000	\$0
Senior Center	3.79	12/98	12/2008	\$239,000	\$0
School Fields	3.79	12/98	12/2008	\$189,000	\$0
Middle School/Gym Completion	3.79	12/98	12/2008	\$225,000	\$0
Martha Jones Construction	4.04	3/21/02	3/21/2012	\$7,200,000	\$2,160,000
Downey Construction	4.04	3/21/02	3/21/2012	\$6,300,000	\$1,890,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$1,300,000	\$390,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$300,000	\$90,000
High School Project	4.25	8/01/03	06/01/2023	\$39,262,300	\$27,650,000
Municipal DPW Building	4.25	8/01/03	06/81/2014	\$2,600,000	\$1,300,000
Public Building	4.25	8/01/03	06/08/2014	\$240,700	\$115,000
Land Acquisition	3.19	8/01/08	02/01/2015	\$210,000	\$180,000
High Street Reconstruction	3.40	8/01/08	02/01/2017	\$1,000,000	\$885,000
High Street Lights	3.39	8/01/08	02/01/2017	\$195,000	\$170,000
High Street Fields	3.84	8/01/08	02/01/2018	\$475,000	\$425,000
High School Completion	3.48	8/01/08	02/01/2023	\$1,950,000	\$1,820,000
<b>Total General Fund</b>					<b>\$37,075,000</b>

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

FY09	\$6,277,533	FY14	\$3,596,059
FY10	\$5,771,508	Fy15	\$3,191,584
FY11	\$5,603,320	FY16	\$3,050,271
FY12	\$5,431,671	Fy17	\$2,956,849
FY13	\$3,725,709	Fy18-23	\$14,609,538

**Total repayment of Long Term Debt Currently Issued \$54,214,042**

**General Fund Debt authorized - Not Yet Issued Long Term**

Middle School Modular Expansion	ATM 5/08	\$4,500,000
<b>Total</b>		<b>\$4,500,000</b>

Total FY10 Debt Service Budget includes FY10 long term principal and interest as well as full principal and interest payment for the middle school project.

# Stabilization Fund

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

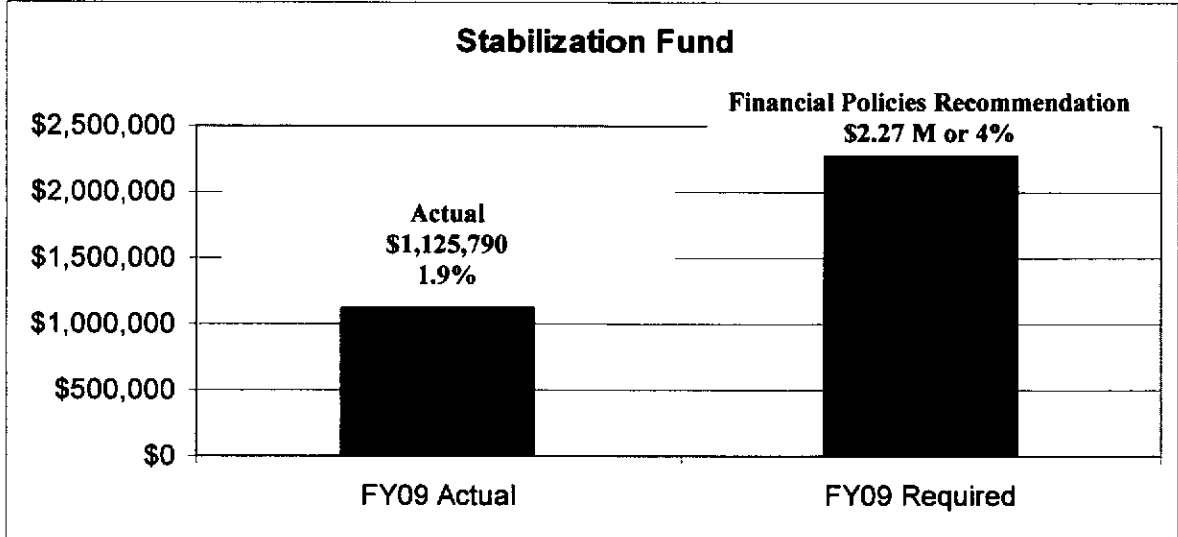
As with any business, it is important for the Town to have a reserve account to provide for unforeseen emergencies or future expenditures. As like most communities, Westwood was not able in the late '80's and early '90's to continue the practice of appropriating funds in to the Stabilization account.

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

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

In January, 2004 the Selectmen adopted revised financial policies; those policies include a statement that the Town shall strive to maintain 4% of general fund operating revenues in the stabilization account. Accordingly, Westwood should have a balance of \$2.2 million. The current balance, at 1.9% 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.



	FY2009	FY2008	FY2007	FY2006	FY2005	FY2004	FY2003	FY99
Balance								
Stabilization Fund	\$1,125,790	\$1,037,359	\$968,827	\$904,083	\$848,225	\$782,142	\$760,200	\$4,003
Capital Improvement Stabilization Fund	\$75,000	0	0	0	0	0	0	0

# The Tax Levy

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## Proposition 2 ½

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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?

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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?

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

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

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

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

## Proposition 2 1/2 Overrides

### General Overrides Approved

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

### Debt/Capital Exemption Overrides Approved

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

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

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

### Overrides Not Approved

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

**Town of Westwood  
History of Tax Levy**

Tax Levy Calculation	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	Projected FY2010
Prior Year Levy Limit	\$35,065,082	\$36,916,575	\$38,726,265	\$40,281,755	\$41,938,657	\$46,442,531	\$48,296,355
Plus 2.5% Increase	\$876,627	\$922,914	\$968,157	\$1,007,044	\$1,048,466	\$1,161,063	\$1,207,409
Plus New Growth**	\$974,866	\$886,775	\$587,334	\$649,858	\$678,020	\$692,761	\$300,000
General Overrides	\$0	\$0	\$0	\$0	\$2,777,387	\$0	\$0
<b>Tax Levy Limit</b>	<b>\$36,916,575</b>	<b>\$38,726,265</b>	<b>\$40,281,755</b>	<b>\$41,938,657</b>	<b>\$46,442,531</b>	<b>\$48,296,355</b>	<b>\$49,803,764</b>
<b>Exempt Debt*</b>	<b>\$6,265,148</b>	<b>\$4,367,789</b>	<b>\$1,948,546</b>	<b>\$2,219,419</b>	<b>\$2,199,779</b>	<b>\$2,158,527</b>	<b>\$1,722,080</b>
<b>Levy Capacity</b>	<b>\$43,181,723</b>	<b>\$43,094,054</b>	<b>\$42,230,301</b>	<b>\$44,158,076</b>	<b>\$48,642,309</b>	<b>\$50,454,882</b>	<b>\$51,525,844</b>
Actual Levy Assessed	\$43,112,383	\$43,092,347	\$42,197,019	\$43,967,446	\$48,519,937	\$50,373,089	\$51,525,844
Excess Levy(Taxes not raised )	\$69,340	\$1,707	\$33,282	\$190,630	\$122,373	\$81,793	\$0
Increase in Actual Levy (including new growth)	15.6%	0.0%	-2.1%	4.2%	10.4%	3.8%	2.3%
Increase in Levy without new growth	13.00%	-2.10%	-3.44%	2.66%	8.81%	2.39%	1.69%

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

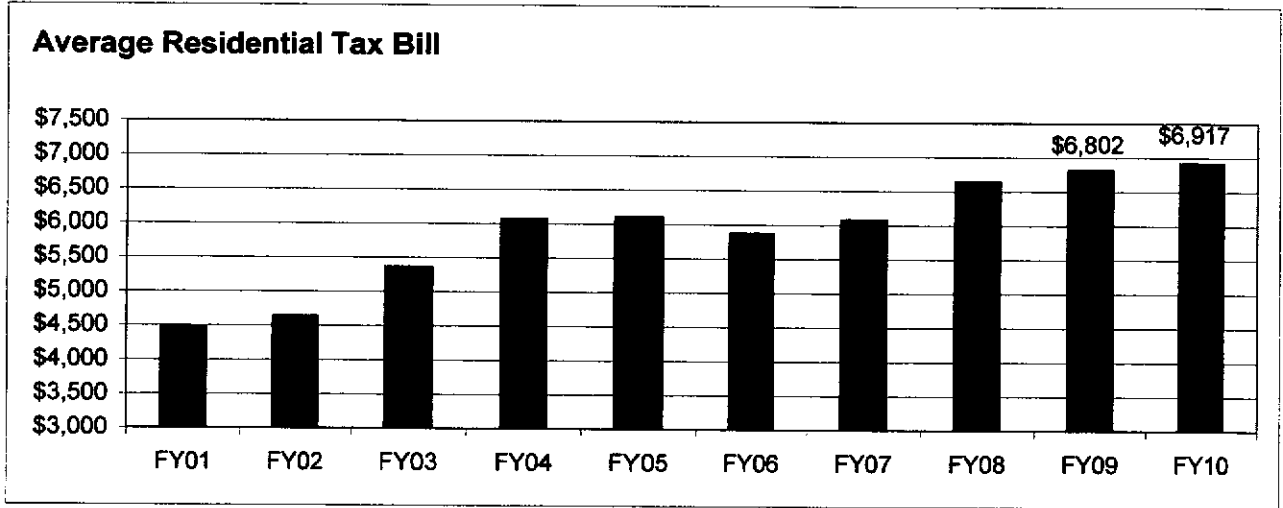
\*\*New Growth - This represents taxes from new residential and commercial development.

FY2010 Tax Change Detail	
2.5/new growth	\$1,507,409
FY09 excess levy	\$81,793
change in exempt debt	<u>(\$436,447)</u>
<b>Total Change in Taxes</b>	<b>\$1,152,755</b>



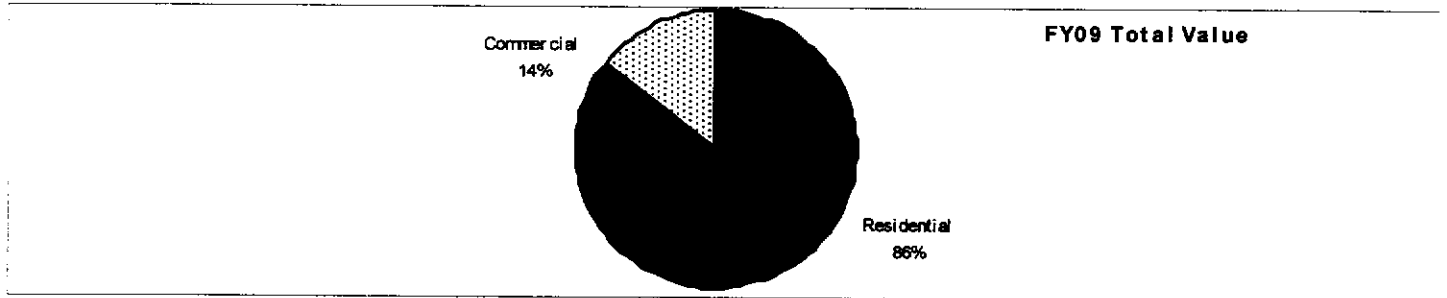
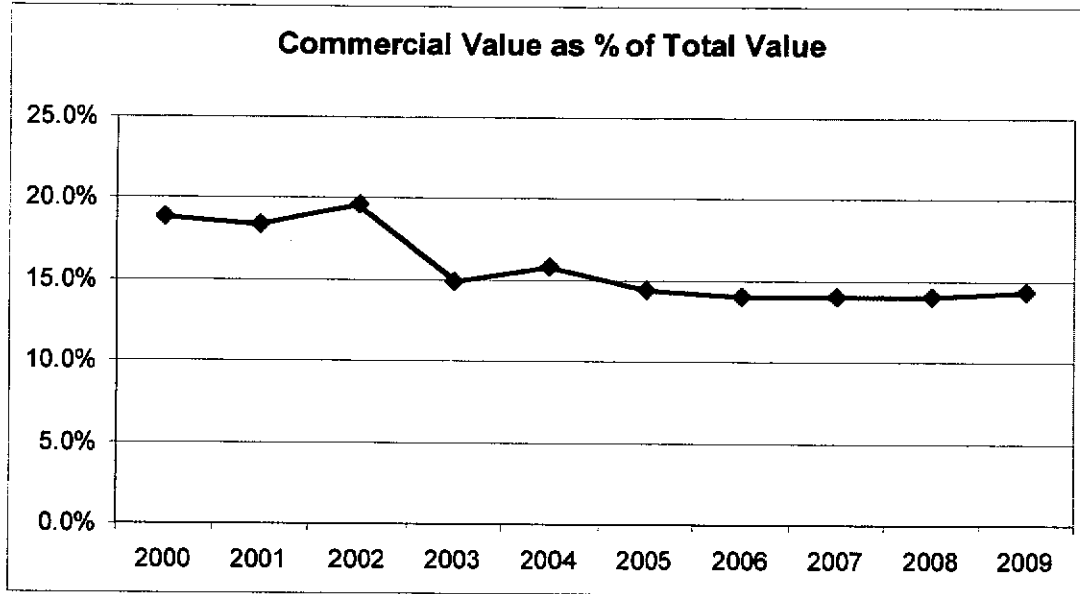
### Tax Rate/Tax Bill History

Tax Rate per Thousand	FY03	FY04	FY05	FY06	FY07	FY08	FY09	Projected FY10
Residential	\$11.45	\$12.96	\$11.97	\$10.37	\$10.73	\$11.74	\$12.01	
Commercial	\$20.80	\$23.36	\$20.97	\$18.85	\$19.81	\$21.67	\$22.25	
<b>% of Total Town Value</b>								
Residential Property	85.1%	84.2%	85.5%	85.9%	85.9%	85.9%	85.6%	
Commercial Property	14.9%	15.8%	14.5%	14.1%	14.1%	14.0%	14.3%	
Tax Shift Factor	1.62	1.60	1.58	1.63	1.65	1.65	1.65	
<b>% of Total Town Taxes</b>								
Residential Properties	75.9%	74.7%	77.1%	77.1%	76.8%	76.8%	76.2%	
Commercial Properties	24.1%	25.3%	22.9%	22.9%	23.2%	23.2%	23.7%	
<b>Average Residential Tax Bill</b>								
Home Value	\$468,075	\$468,075	\$510,202	\$566,324	\$566,324	\$566,324	\$566,324	
Tax Bill	\$5,359	\$6,066	\$6,107	\$5,873	\$6,076	\$6,648	\$6,802	\$6,917
<b>Average Tax Bill Increase</b>								
	15.57%	13.2%	0.67%	-3.84%	3.50%	9.40%	2.3%	1.69%
<b>Single Tax Rate</b>								
	\$12.84	\$14.60	\$13.27	\$11.56	\$12.01	\$13.13	\$13.49	
<b>Savings to Average Tax Bill from Having Split Tax Rate</b>								
	\$651.2	\$767.0	\$663.0	\$673.7	\$725.5	\$789.8	\$838.0	



- FY03/FY04 - Increases due to school override and full debt for MJ, Downey and High School.
- FY05/FY06 - State School Building funding for debt allowed bill to decline.
- FY08 - Increase due to School override.

## Commercial as % of Total Town Value – Has Been Declining



- Commercial taxed at higher rate:
  - FY09 Commercial - \$22.25
  - FY09 Residential - \$12.01
- FY09 – commercial pay 23% of taxes, while only represents 14% of total value.
- Split rate savings average home \$838 in FY09.

## Top Ten Taxpayers

<b>Top Ten Taxpayers - FY09</b>					
<b>Name</b>	<b>Assessed Value</b>	<b>Taxes</b>	<b>% of Total Tax Levy</b>	<b>Nature of Business</b>	
CFRI/Doherty	\$151,198,700	\$3,349,395	6.6%	Office Bldg/Warehouse	
Nstar	\$54,897,250	\$1,214,737	2.4%	Office Building	
Medical Information Tech Inc	\$52,163,600	\$1,160,640	2.3%	Office Bldg/Medical Info	
Foxhill	\$80,841,000	\$994,029	2.0%	Retirement Community	
GR-Highland/Westwood Glen LP	\$45,179,800	\$542,609	1.1%	Residential Community	
CRP Holdings	\$19,333,500	\$430,170	0.9%	Office/Research & Devlp	
Westwood Nominee Trust	\$9,408,400	\$209,337	0.4%	Office	
AMR Real Estate Holdings LLC	\$9,380,400	\$208,714	0.4%	Auto Sales	
Uniave Two Limited Partnership	\$8,878,450	\$197,546	0.4%	Office Building	
346 University LLC	\$8,756,500	\$194,832	0.4%	Office Building	

For comparison purposes, FY05 was the last year before change in ownership of Westwood Station property.

### Top Ten Taxpayers - FY05

<b>Name</b>	<b>Assessed Value</b>	<b>Taxes</b>	<b>% of Total Tax Levy</b>	<b>Nature of Business</b>
Nstar	\$50,601,950	\$1,061,123	2.5%	Office Building
Medical Information Tech Inc	\$50,309,550	\$1,054,991	2.4%	Office Bldg/Medical Info
Foxhill	\$81,692,650	\$1,017,791	2.4%	Retirement Community
Perry & Walker	\$46,328,400	\$971,507	2.3%	Office Building
Westwood Investors LLC	\$21,596,350	\$452,875	1.1%	Office Bldg/Fin Services
GR-Highland/Westwood Glen LP	\$27,073,400	\$324,069	0.8%	Residential Community
Piravano, John A Trustee	\$13,275,000	\$278,387	0.6%	Warehouse Storage
Clair Limited Partnership	\$10,225,750	\$214,434	0.5%	Auto Sales
Wells Avenue Senior Holdings LLC	\$9,852,400	\$206,605	0.5%	Office/Research & Devlp
Glacier Limited Partnership	\$9,769,600	\$204,869	0.5%	Office Building

## **Town of Westwood**

### **Financial Management Policies and Objectives**

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

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

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

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

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

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

#### ***A. Accounting, Auditing and Financial Planning***

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

## ***B. General Fund***

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

## ***C. Revenue***

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

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

#### ***D. Reserves***

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

#### ***E. Debt Management***

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

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

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

#### ***F. Capital Planning***

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

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

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

#### ***G. Sewer Enterprise Fund***

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

#### ***H. Gifts, Grants, and Other Funds***

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



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

***I. Investment Policy***

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

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

## Financial Policies Status Update – February, 2009

Policy	Target	Actual	Comments	Target Status
<b>B. 2. Operating Reserve Fund</b> – shall be 1% of total general fund operating budget, net of debt service.	\$557,139 1%	FY09 Budget \$400,000	Close to target; 72% of target.	Not Met
<b>B. 3. Free Cash</b> – shall maintain at 4% of general fund operating budget, net of debt service.	\$2,228,557 4%	\$1,274,374 2.1%	Actual is at 57% of goal, approximately \$954,000 short of goal. This would be <u>before</u> use of any free cash	Not Met
<b>D. 3. Reserve accounts</b> – shall maintain at 8% of general fund operating revenues, net of debt service. Total reserve goals should be maintained at 4% in general fund and 4% in stabilization account.	Stabilization Target 4% \$2,270,396  Total 8% or \$5,675,990	Stabilization Actual 1.7% \$1,125,790  Total 4.2% or \$2,400,169	Stabilization approximately \$1.15M short of target.  Total is at 42% of target. This would be <u>before</u> use of free cash.	Not Met
<b>E. 4. General fund nonexempt debt service</b> should not exceed 8% of net general fund revenues.	Not exceed 8% Or \$4,540,792	Actual 2%	Target is met.	✓
<b>E. 4. Total General fund exempt and nonexempt debt</b> should not exceed 10-12% of net general fund revenues.	Not exceed 12% Or \$6,811,188	Actual 11.2% \$6,372,806	Actual is within target by .8%.	✓
<b>F. 5. Investment in capital stock</b> – will maintain 3% of general fund operating budget, net of debt, on ongoing capital maintenance and replacement.	\$1,671,418 3%	\$823,000 1.5%	Actual is approximately \$848,000 short of target. Actual at 50% of target.	Not Met
<b>G. 5. Maintain sewer retained earnings</b> – will maintain 10% of sewer fund revenues.	\$449,156 10%	\$718,788 16%	Actual is above target.	✓

## Financial Policies Status Update Cont'd....

Other Policies	Comments	Target Status
<p><b>B.1. General Fund</b> – Annual budget should be prepared covering operating expenditures with current operating revenue, not non-recurring revenue sources.</p>	<p>As part of FY09 budget solution, \$110,000 of Free Cash was used to support energy reserve account as well as \$356,720 one-time revenue used to supplement school operating budget.</p>	<p>Not Met</p>
<p><b>D.5. Reserves</b> – Town will strive to make annual appropriation to the Stabilization Fund</p>	<p>\$75,000 appropriated at 2008 Annual Town Meeting; will continue making appropriations going forward.</p>	<p>✓</p>
<p><b>F.2. Capital Planning</b> – Town will develop a multi-year plan for capital improvements.</p>	<p>Produced 5-year Capital Improvement Plan document; will continue to improve document and produce on an annual basis.</p>	<p>✓</p>



**Town Meeting**

**May 4**

**7:30 P.M.**

**High School Auditorium**

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.