



# **TOWN OF WESTBOROUGH**

## **Report and Recommendations of the Advisory Finance Committee to the ANNUAL TOWN MEETING**

**MAY 14, 2011 (FY2012)**

**John E. Arnold, Chairperson**

**Peter Allen**

**William Linnane**

**Brigitte Casemyr, Vice Chairperson**

**Edward F. Behn**

**JoJeanne B. Lown**

**James Tepper**

**Ian Johnson (through 5/3/11)**

**Kathryn Rosenblum Senie**



**MAY 2011  
ANNUAL TOWN MEETING  
INDEX OF ARTICLES AND  
STATEMENT RECOMMENDATIONS**

- Article 1.** Annual Town Election (Board of Selectmen) – **as voted by the electorate**
- Article 2.** Rule of the Meeting (Town Manager) – **so vote**
- Article 3.** Town Reports (Advisory Finance Committee) – **so vote**
- Article 4.** Fiscal Year 2011 Budget Transfers (Town Manager) – **Transfer from Free Cash \$49,113, transfer \$5,643 from Water Retained Earnings, and transfer \$9,100 from Sewer Retained Earnings**
- Article 5.** Amend Wage and Salary Schedule (Personnel Board) – **so vote**
- Article 6.** Fiscal Year 2012 Operating Budgets (Advisory Finance Committee) – **so vote**
- Article 7.** Regularly Recurring Articles (Town Manager)
- 7A** (Fire Department) – **so vote**
  - 7B** (Youth and Family Services) – **so vote**
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  - 7E** (Recreation Department) – **Raise and appropriate \$2,500**
  - 7F** (Local Emergency Planning Committee) – **so vote**
  - 7G** (DPW) – **Transfer \$812,143 from available funds**
- Article 8.** Capital Improvement Plan (Town Manager/Capital Expenditure Planning Committee)
- 8A** (Fire Department) – **Transfer \$30,000 from Free Cash**
  - 8B** (Fire Department) – **Transfer \$40,000 from Free Cash**
  - 8C** (Fire Department) – **Transfer \$40,000 from Free Cash**
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  - 8F** (Building and Grounds) – **Borrow and appropriate \$330,000**
  - 8G** (Library Board of Trustees) – **Transfer \$15,000 from Free Cash**
- Article 9.** Capital Improvement Plan (Town Manager/Capital Expenditure Planning Committee) – **Transfer \$30,000 from Country Club Retained Earnings**
- Article 10.** Senior Center Parking Lot Expansion (Buildings and Grounds) – **Transfer \$41,646 from Free Cash**
- Article 11.** Water & Sewer – Capital Equipment & Projects (DPW Manager)
- 11A** – **Transfer and appropriate \$420,000 from Water Retained Earnings**
  - 11B** – **so vote**

- Article 12.** Energy Audit (Board of Selectmen/Green Technology Advisory Committee) – **defeat**
- Article 13.** Hastings School Project (School Committee) – **Transfer \$250,000 from Free Cash**
- Article 14.** Tax Increment Financing Plan (TIF) (Board of Selectmen) – **so vote**
- Article 15.** Charter Corrections (Town Counsel) – **so vote**
- Article 16.** Charter Addition (Town Manager) – **so vote**
- Article 17.** Open Space Article 38 2002 Amendment (Board of Selectmen) – **so vote**
- Article 18.** Zoning Article Amendment (Building Commissioner) – **so vote**
- Article 19.** Change in Building Inspector Title to Building Commissioner (Town Manager) – **so vote**
- Article 20.** Site Plan Correction (Town Manager) – **so vote**
- Article 21.** Site Plan Change (Town Manager) – **so vote**
- Article 22.** Corporate Cafeteria Sewer Privilege Fee (Town Manager) – **so vote**
- Article 23.** Water Use Restriction Bylaw (Town Manager) – **so vote**
- Article 24.** Use of Insurance Proceeds in Excess of \$20,000 (WWTP Board) – **so vote**
- Article 25.** Release of a Deed Restriction from Article 24 of 1954 Annual Town Meeting (Foreign Wars Post No. 9013) - Citizen’s Petition – **Recommendation at Town Meeting**
- Article 26.** Correction of Prior Town Meeting Vote (Town Manager) – **so vote**
- Article 27.** Libbey Property Transfer to Conservation Commission (Town Counsel) – **so vote**
- Article 28.** Westborough Community Land Trust Gift Acceptance (Town Counsel) – **so vote**

## Financial Revenue & Expenditure Estimates for FY2012

Recommended For 2011 ATM

<b>Fiscal Year 2010 Levy Limit</b>	\$57,155,306
Plus 2.5%	\$1,428,883
Plus New Growth (Assessor Est 5-4-11)	\$1,200,000
<i>Fiscal Year 2011 Levy Limit</i>	\$59,784,189
School Debt Exclusion Amount	\$2,387,435
<b>Maximum Allowable Levy</b>	<b>\$62,171,624</b>
<b>Estimated Non-Levy Revenues</b>	
State Aid	\$5,578,438
SBA and Premium on Notes	\$3,998,551
Local Receipts - Excluding Water & Sewer	\$5,964,842
Local Receipts - Water & Sewer	\$13,026,309
Transfer From Free Cash	\$885,489
Other Transfers (Insurance & Enterprise)	\$1,160,000
Transportation Bond (Chapter 90)	\$812,143
Country Club Account	\$412,806
Trust Funds	<u>\$33,800</u>
<b>Non-Tax Levy Revenues</b>	<b><u>\$31,872,378</u></b>
<b>Maximum Available Revenue</b>	<b><u>\$94,044,002</u></b>
<b>Expenditures</b>	
School Dept. Budget	\$39,982,853
Debt - Schools	\$5,453,825
Assabet Regional	\$632,037
Non-School Salary & Wages	\$12,143,118
Non-School Expenses	\$10,087,965
Insurance (Combined)	\$10,315,100
Debt - General Account	\$4,995,433
Debt - Enterprise Accounts	<u>\$2,871,293</u>
<b>Subtotal Operating Budgets</b>	<b><u>\$86,481,624</u></b>
Articles (Non-borrow)	\$3,284,875
County Retirement	\$2,175,526
Cherry Sheet Offsets	\$178,627
Central Mass. Planning	\$4,336
Cherry Sheet Charges	\$327,877
Overlay Account (Reserves for valuation appeals)	\$1,000,000
<b>Total AFC Recommended Expenditures</b>	<b><u>\$93,452,865</u></b>
<b>Excess Levy Capacity</b>	<b>\$591,137</b>
<b>Tax Rate Information (ESTIMATED)</b>	
<b>Assessor Estimated (5-4-11) Town Valuation</b>	\$3,150,600,000
<b>Estimated Tax Rate per \$1,000 Valuation</b>	\$19.55
Approximate Average House FY2011	
Avg Value \$402,000 @ \$18.24/1000	\$7,332.48
Approximate Average House FY2012	
Assessor ESTIMATE 5-4-11 \$408,200 @ \$19.55/1000	\$7,980.31

**Note: The numbers used in this Financial Recap are conservative and based upon estimates and other information made available to the Advisory Finance Committee as of May 5, 2011.**

## AVAILABLE TRANSFERS

The following sources of funds have been reviewed by the appropriate authorities and deemed available. We recommend they be applied as listed below.

Source	Amount of Transfer	To Article Number	
<b>Certified Free Cash</b>			
General Fund	\$ 49,113	4	FY11 Transfers
	\$ 300,000	7D	General Reserve Fund
	\$ 30,000	8A	Fire/Ambulance Defibrillator
	\$ 40,000	8B	Fire Thermal Imaging
	\$ 40,000	8C	DPW 4 Wheel Drive Veh
	\$ 79,730	8D	Police Cruisers
	\$ 40,000	(*) 8E	Bldng Dept Permit Software
	\$ 15,000	8G	Library HVAC Study
	\$ 41,646	10	Senior Center Parking Lot
	<u>\$ 250,000</u>	13	Hastings Repair Project
	<u><b>\$ 885,489</b></u>		
<b>Trusts &amp; Other Funds</b>			
Transportation Bond (Chapter 90)	\$ 812,143	7G	DPW Roadwork
Trust Fund Income	\$ 33,800	6	Operating Budgets
Insurance Proceeds	\$ 1,000,000	24	Treatment Plant
<b>Enterprise Articles</b>			
	\$ 14,743	4	FY11 Transfers
	\$ 100,000	7D	W/S Ent Retained Earning Country Club, Operating, Improvements & Ret. Earn
	\$ 90,000	6, 7D, 9	
	<u>\$ 420,000</u>	11A	Ruggles Tank
	<u><b>\$ 624,743</b></u>		

Per G.L. Ch. 59, §23, as amended, DOR certified available funds as "Free Cash" as of July 1, 2010, some of which was appropriated at the 2010 Special Town Meeting:

Free Cash	Available	Transfer Oct STM	Transfer ATM	Balance
General Fund	\$ 2,447,226	\$ (35,000)	\$ (885,489)	\$ <b>1,526,737</b>
Water Enterprise	\$ 1,015,886	\$ (10,000)	\$ (475,643)	\$ <b>530,243</b>
Sewer Enterprise	\$ 1,400,585		\$ (59,100)	\$ <b>1,341,485</b>
Country Club Ent	\$ 547,269		\$ (90,000)	\$ <b>457,269</b>
<b>Stabilization Fund</b>				<u><b>\$ 1,771,980</b></u>
<b>Total Reserves</b>				<u><b>\$ 5,627,714</b></u>

FY12 Operating Budget: \$ **86,481,624** Reserve %: **6.51%**

(\*) If approved by Town Meeting; not voted yet by AFC

**Preface to this report:**

The budget recommendations in this booklet reflect votes taken based on the Committee's review and analysis of the 'level service funded' budget initially submitted by the Town Manager to the Board of Selectmen and Advisory Finance Committee in February 2011. The information provided at that time included overall estimates of the Town's valuation, new growth, and overlay account needs.

On May 3, 2011 the Committee received updated estimates (included on page 5) that increased expected new growth by \$575,000 but decreased the Town's valuation by \$49,400,000. Though these estimates historically have been very conservative, the impact of these updated estimates on our analysis is dramatic – potentially doubling the average increase in the real estate tax bill of a single family home.

As a result of receiving this updated information, the Advisory Finance Committee plans to continue its deliberations after this report is sent to the printer and may change some of its recommendations at the Town Meeting.

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At the October 2010 Special Town Meeting, the Advisory Finance Committee launched an effort to better understand how we can better serve the voters of Westborough. We conducted a qualitative survey, spoke with many voters in one-on-one conversations, and heard from some voters at our meetings. We are grateful for the thoughtful responses we received and conversations we have had.

As you will notice in this year's Report and Recommendation, we are acting on the feedback we have received and are trying to provide more information that will help each voter make his/her own voting decisions. A number of people have asked that we provide more context and the rationale behind our recommendations, rather than just the recommendations themselves, and we have tried to do so. We continue to welcome your ideas and comments so we can better serve our fellow voters. Email: [fincom@town.westborough.ma.us](mailto:fincom@town.westborough.ma.us)

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**To: Town Meeting Voters**

**From: Advisory Finance Committee**

**Date: May 5, 2011**

Thank you for attending this year's Annual Town Meeting, where you will hear about town departments' proposed FY 2012 budgets as well as requests for funds to finance certain equipment and services. You will also hear proposals for bylaw amendments, zoning changes and other articles on town business. To fulfill our role as your Advisory Finance Committee, we have reviewed the entire warrant and met with Town Department Heads, Committees, and the Town Manager to understand budget requirements and the effect of the warrant articles on the Town. We report our findings and recommendations to you, the legislative body, for your consideration as you decide the direction of the Town during the next fiscal year.

Most of us are aware of the challenging economic circumstances that we are facing, as a Town, as a state, and as a nation. The recovery from the recession has been difficult and some temporary assistance from various Federal and State programs is now winding down. Unemployment has improved since this time last year, but still remains higher than earlier years (6% in Westborough as of March 2011)<sup>1</sup>. The assessed value of many properties remains lower than a few years ago. Furthermore, as you will see in some charts included this report, the residential share of the total property taxes has shifted in recent years (due in part to residential growth and changes in valuations) and has overtaken the real estate taxes paid by commercial and industrial property owners.

This overall economic context has put pressure on our personal finances as well as the Town's finances. As a Town and as individuals, we face similar discussions and decisions on spending priorities.

### **This Year's Budget and Warrant Article Recommendations**

Uncertainty about the economy remains. The Advisory Finance Committee's recommendations do not call for any immediate, radical changes to the Town's budget. However, the Committee recommends cautious budgeting at less than requested levels in a few cases and the use of 'Free Cash'<sup>2</sup> instead of tax revenue or borrowing to pay for some items.

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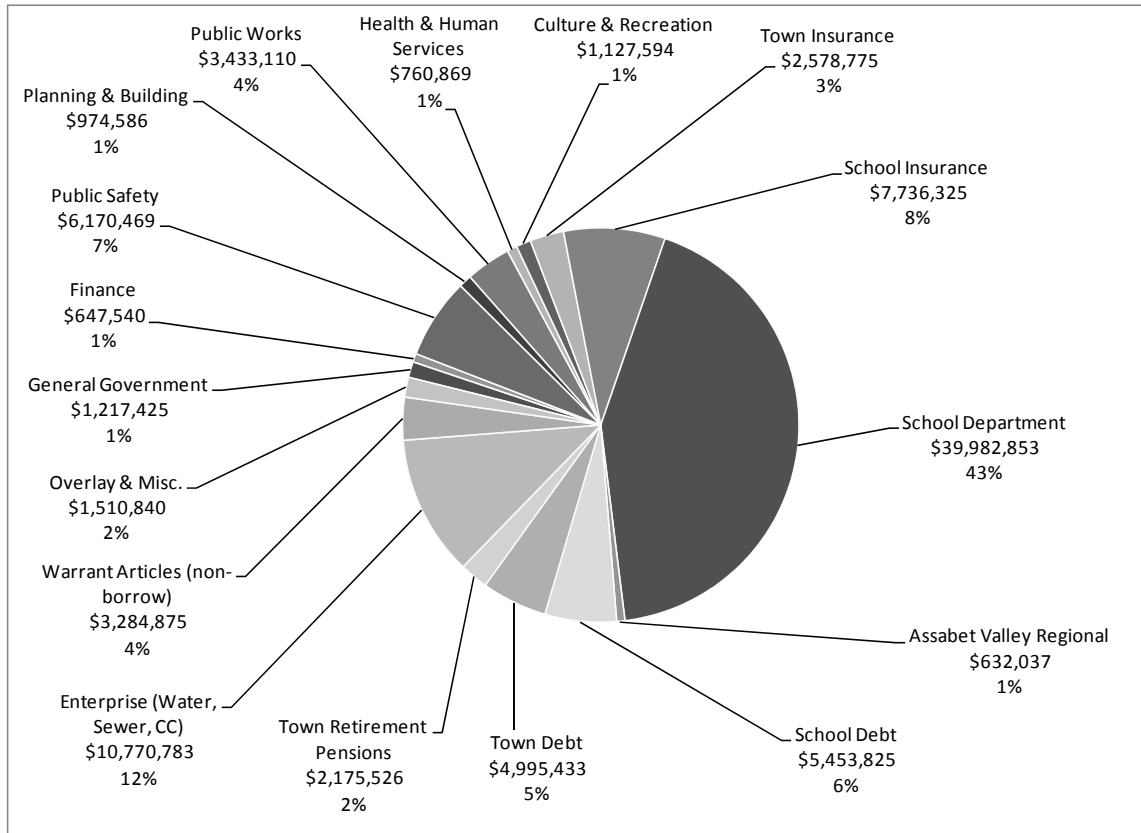
1 Source: Massachusetts Executive Office of Labor and Workforce Development, Division of Unemployment Assistance (not seasonally adjusted) as reported on May 3, 2011.

2 Definitions for 'Free Cash' and other terms can be found in the Glossary of terms near the end of this booklet.



The following chart is intended to provide a visual representation of where money is spent in support of Town programs and services. It shows the approximate allocation of the FY2012 Town Expenditures as shown on page 5:

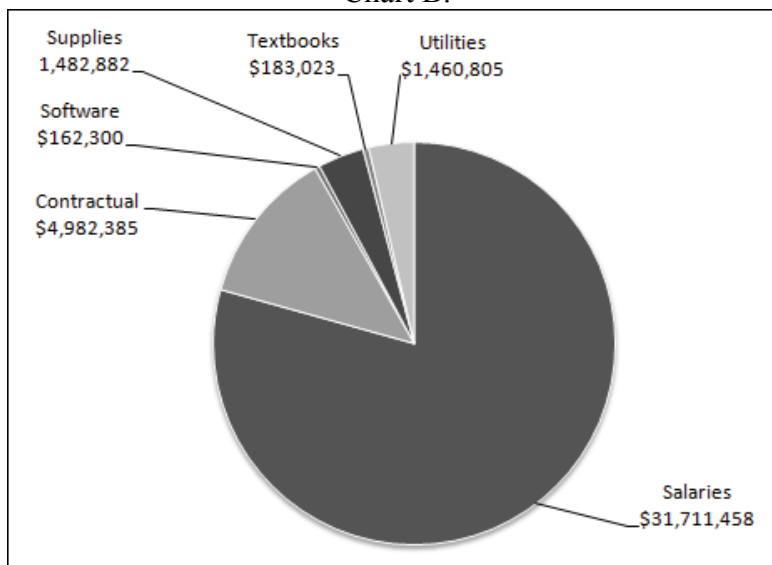
Chart A.



Note: Due to rounding, total % exceeds 100%.

Since the School Department budget is a significant part of the overall town budget, we provide the following chart to show its breakdown into categories of spending:

Chart B.



The Committee's recommended Operating Budget (Article 6) is \$ 86,481,624 which represents a 4.8% increase over last year's budget. This increase is larger than last year's increase of 1.3%. The Committee's concern about this increase and the feedback we have received from other voters has resulted in the following actions by the Committee:

- We are recommending some budget amounts be approved at levels that are less than requested by town departments, the Town Manager, and/or the Board of Selectmen.
- We are recommending the use of Free Cash rather than raising (from tax revenue) funds for Article 7D (the General Reserve Fund) or borrowing funds for Article 13 (Hastings School Repair).
- We are increasing our efforts to study and keep voters informed on issues and decisions that will need to be made at future Town Meetings.

If these recommendations are adopted, \$300,000 less will need to be raised from the tax levy in FY2012 and \$250,000 will not need to be borrowed. The Committee believes that these recommendations are appropriate and prudent, especially when many families and property owners need some immediate tax relief. We have included a summary of the Town's cash reserve accounts on page 5, which shows that if our recommendations are followed, 6.5% of the FY12 Operating Budget will remain in reserves. As in prior years, the General Reserve Fund will also be available for an emergency that cannot wait for Town Meeting.

To date, the Town has been successful at budgeting and voting below the Proposition 2 ½ levy limit without any real reduction in services. It is important to understand, however, that we have come very close to the levy limit in recent years and that a significant loss of revenue or increased expense could change this situation very quickly. The Town's revenue from the property tax (including new growth and excluded debt) of approximately \$60 million does not fully fund the operation of the Town. The Town takes in additional revenues of approximately \$30 million which include Federal and State Aid and grants and fees. A reduction in any of these other sources of revenues would need to be matched by an offsetting increase in the property tax levy (or other revenue sources) or by cuts in the services that the Town provides. For these reasons, reductions in Federal funds or State Aid to local cities and towns can be perceived as moving additional burden to the local property tax payer.

### **Efforts to reduce the tax burden on property owners and to plan for the future**

The Town's officials, committees, management, staff, and residents each recognize the financial realities facing the Town. It may go unnoticed by many but the Town's departments make many efforts to do more with less, to save money by incorporating efficiencies into their operations, and by planning for expected changes even during turbulent times. The following are just a few examples of such efforts:

- In-house equipment/vehicle repair by the DPW for town vehicles
- Reduced use of outside legal counsel by the Legal Department

- Youth Commission supporting ‘Hot Summer Nights’ with grants and donations
- School Department utilized free energy audits which helped reduce energy costs
- Recycling efforts led to a 3% reduction in tonnage estimates in the landfill contract

The Town also works to provide a balance between taxpayer supported services and services which are funded by fees paid for by users of that service. Examples of these efforts include the following estimated FY12 revenues to the Town:

- \$850,000 for Ambulance receipts
- \$437,000 for Building Permit fees
- \$120,000 for Transfer Station (‘Dump’) Sticker fees
- All of the expenses and the temporary summer staff of the Recreation Department are paid for by program receipts.

The Town Manager, under the direction of the Board of Selectmen, is helping prepare the Town for the future by making significant changes in the management and planning of the Town’s finances. Some of the on-going efforts in this area include the following:

- The Committee supports the Manager’s plan to use current tax revenues to pay for current operations of the Town and believes it provides a strong indication that the Town plans to live within its means. This year, the Town’s Operating Budget is not being funded by the use of Free Cash.
- The Town Manager has advised the Committee that he is working toward a financial plan to provide Free Cash for capital projects and retain an adequate level of Reserve Funds for emergencies, bond rating goals, and other long-term needs.
- The Town Manager has advised the Committee that, in conjunction with the Board of Selectmen, he is developing a Debt Management Policy to help guide future borrowings.
- The Town Manager, in conjunction with the DPW Manager and staff, has developed a Road Management System to better plan for and perform road improvements based on actual road conditions.
- The Town Manager’s Budget Recommendation now includes 5-year projections which provide some additional context and insight into future budget planning.

### **Looking Ahead: The Advisory Finance Committee’s View**

As the Advisory Finance Committee work continues into the next fiscal year, we expect the economic conditions to remain challenging. The following section includes information about aspects of Town government that the Committee is continuing to study.

### **Unfunded and Underfunded Federal and State Programs and Policies**

One of the issues under review is the fiscal burden put on the Town by a myriad of unfunded and partially funded mandates from either the State Legislature or the Federal Government. While many such requirements may be good practices or serve valuable purposes, the added costs of recording, reporting, or otherwise satisfying the requirements significantly increases the overall cost of providing local services. Consider the following, which is only a small sampling of the

added requirements placed on various Town departments:

- All Town departments: Online training requirement for all municipal employees per the Ethics Reform Act
- Building Department: Disaster Assessment Program
- DPW: Trench excavation supervision of both public and private property; NEPSE Permit (DEP) including sanitary sewer evaluation study, inflow/infiltration requirements, and grease trap inspections; Fuel Tank Requirements (EPA/DEP); vapor recovery and inspections
- DPW/Conservation Commission: Storm water Discharge Requirements (EPA/DEP)
- DPW/Water: Annual Water Assessment and Testing; tank cleaning and inspection (DEP)
- MIS/GIS Department: Electronic Patient Care Software for Ambulance service mandated by the Office of Emergency Medical Services
- School District requirements estimated at approx. \$1million a year in administrative and staffing costs for the following:  
Ed Reform requiring compliance with 15 assessment and accreditation systems; Checklist of 106 reporting requirements annually; MCAS grades 3-10 including free tutoring for failing students; English Language Assessment – Oral; English language Learners (ELL) – 50 hours of training for classroom teachers, translations, testing twice/year; Special Education requirements – including transportation, evaluations, arbitration, mediation, hearing, assistive technology, out placements; Coordinated program review for Civil Rights, ELL audits; Title 1 program review; CORI checks; Crisis prevention intervention training; Anti-bullying plans; Homeless/transient students – transportation to old home district; Homeschooling – annual review of curriculum plans; Annual building inspections/tests required; Nutrition and food services; Collection of statistics for the State’s SIM (Student Immigrant Movement) and EPIMS (Education Personnel Information Management System) programs
- Wastewater Treatment Plant Board and Conservation Commission: National Pollutant Discharge Elimination System (NPDES) authorized through the Clean Water Act (EPA/DEP); Required to make drastic reductions in nutrients release; More stringent limits are currently under public review.

Over the past 2 years, the Town has been able to comply with State and Federal mandates while maintaining relatively flat staffing levels<sup>3</sup> and minimal increases in most departmental expense budgets. It is unclear how much longer the Town can continue to absorb additional costs without additional efficiency or productivity gains or without other funding, either through increased state aid or growth in local receipts.

### **Potential Future Items**

The Advisory Finance Committee is aware of the following items that may be on future Town Meeting warrants:

- A major renovation is currently being planned for the Assabet Valley Regional Technical High School and may come before the Special Town Meeting in October. The cost for this project would be split among the participating communities (including Westborough).
- The Committee expects that, if Article 8G is approved, the Library Trustees may present an

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<sup>3</sup> In 2009, there was a decrease of 30 FTEs.

article to fund the HVAC replacement at the Special Town Meeting in October.

- The outcome of the Consolidation Study funded at last year's Town Meeting should be reported soon as well as the latest news from the Municipal Building Committee about the Police/Fire/Ambulance needs. This could have an effect on building construction and renovation as well as central purchasing and other budgets.
- The Police Chief is seeking to re-position a lieutenant as Deputy Police Chief.
- The Town is participating in an initial phase of a Boards of Health regionalization effort.
- The Municipal Building Committee is expected to report on its findings from the Facility Study of Town buildings that was approved by Town Meeting last year.

## Topics for Study

Based on the feedback we have heard from our fellow residents, the Advisory Finance Committee is expanding our efforts to better communicate what we learn through the course of our work. This more detailed report to the Annual Town Meeting is a first step to provide additional context and information to our basic recommendations. This year we have started additional work in the following areas:

- The Committee has gathered **historical data** from State and Federal sources that can be used to see overall trends in areas such as average single family annual property tax, tax levy by class, and Westborough's portion of State Aid to Cities & Towns. The pages after this report show some examples.
- We will continue to study the extent and impact of **unfunded requirements and mandates**.
- **'Total Cost of Ownership'** of the various town services. Due to the accounting methods used by town governments, it can be difficult to see the complete cost of a particular service. For example, the individual line items for wages and salaries voted on in the departmental budgets do not include the cost of providing benefits (e.g., health insurance) to the full-time employees of that department and do not include various debt amounts for borrowings related to the buildings and capital used to provide those services. Corporate governance tries to provide a better view to the total costs of a particular product/service with a 'total cost of ownership' approach that tries to estimate all costs associated with that product/service. As the Committee moves forward, we will try to provide similar information about the total cost of the various aspects of town government so voters can get a more complete understanding of the costs of various services in town.
- **Post-Employment Obligations – Pension and Retiree Health Care.** In addition to current wages and benefits, public employees earn benefits over their years of service that will not be paid until after their employment ends. The most common post-employment benefits are pensions and health insurance. In FY 2012, the Town will pay approximately \$2.2 million to meet state requirements for funding its pension obligation.<sup>4</sup> Other Post-Employment Benefits, or "OPEB," include the Town supported health care costs for future retirees and their families. OPEB expenses were accounted for on a "pay-as-you-go" basis after the employee left employment and as money was actually paid out. In 2004, the Government

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<sup>4</sup> Teachers' pensions are not funded by the Town.

Accounting Standards Board (GASB) required state and local government to account for these liabilities. The actuarial estimate for the town's OPEB health insurance benefits was \$79 million in 2008.<sup>5</sup> There is currently no requirement that these future obligations be funded.

- **Insurance Costs to the Town.** The Town's Insurance budget represents approximately 11% of the total Operating Budget and over past years, this budget has increased significantly. Last year, with the cooperation of all eleven unions, the Town was able to redesign the Group Health Insurance plan, thereby reducing the current year (FY11) budget from the prior year budget amount. The Committee evaluated the appropriation and expenditure history and found that prior budgets had been estimated at a much higher rate than was actually expended. The Town Manager has aligned the fiscal year and enrollment periods, which should help provide more accuracy in future estimates. The budget request for FY2012 reflects a net increase (from FY2011 budget) of approximately 7%. Both years include a contingency for 25 additional employee families joining at the highest premium health care plan and premium increases in the Fallon (15.5%) and Blue Cross/Blue Shield (5.5%) plans. We expect the budget may still be high relative to actual costs and a balance will likely remain after the end of FY2012. The Committee will continue to monitor this budget and may recommend a reduction at the Special Town Meeting in October.

In this Report and the Recommendations that follow, the Advisory Finance Committee provides you with our shared understanding of the issues, challenges, and choices that face us all. The Committee would like to thank all town employees and members of boards, commissions and committees who provided information to us and who continue to work to address the current fiscal situation. We would also like to thank all who provide us with their opinions – either through the survey that we conducted last fall, at our meetings, or in individual discussions. We are appreciative of the thoughtful consideration so many have given to the various parts of our process. Thank you again for attending Town Meeting. You, the voters, make the final decisions about the level of funding for each of the Town's programs and services. The decisions we make at the Town Meeting directly set the priorities for the Town and its departments.

Respectfully submitted,

Advisory Finance Committee,  
Westborough, Massachusetts  
May 5, 2011

The Committee would like to acknowledge and thank former Committee member, Ian Johnson, for his contributions during our preparations for this year's Annual Town Meeting.

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<sup>5</sup> Town Manager's "Budget Message Fiscal Year 2012."

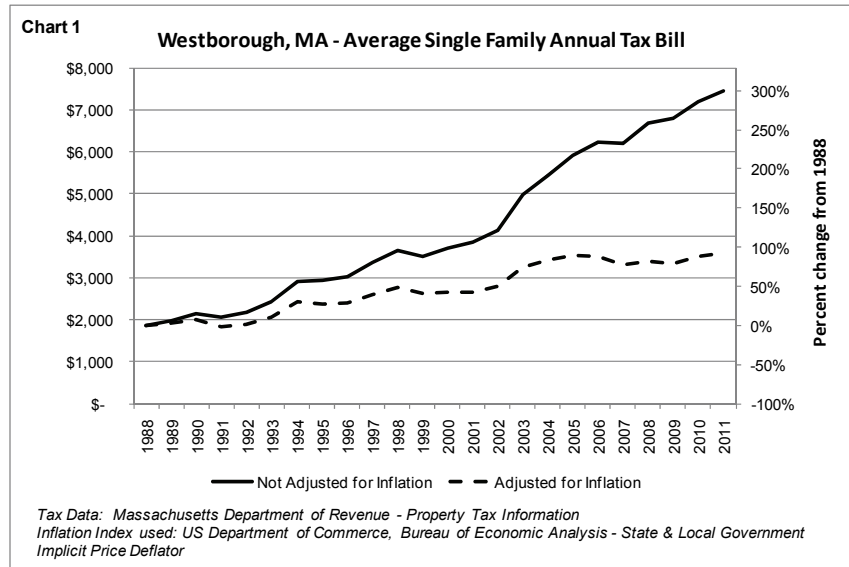
## Historical Data and Trends

The following set of charts show historical trends on some key tax measurements. All the information presented is taken from federal, state or town public records, in particular the Massachusetts Department of Revenue.

Chart 1 illustrates the average single family annual tax bill <sup>(6)</sup> over time in both unadjusted and inflation adjusted dollars.

The adjusted data is calculated using a price “deflator” as provided by the US Department of Commerce.

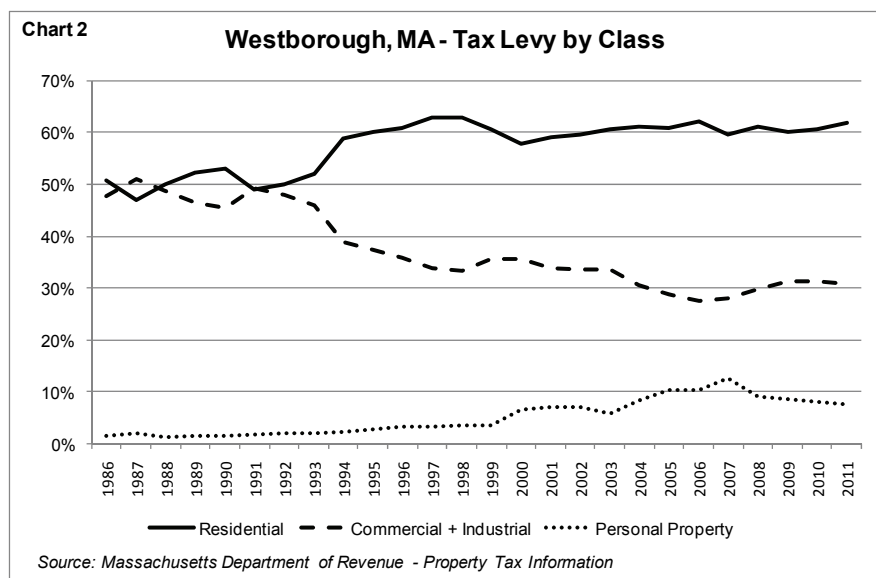
In 1988 the average bill was \$1,863. In 2011 the amount is \$7,446. In constant dollars, the 2011 bill is \$3,597 reflecting a 93.1% increase over the period shown.



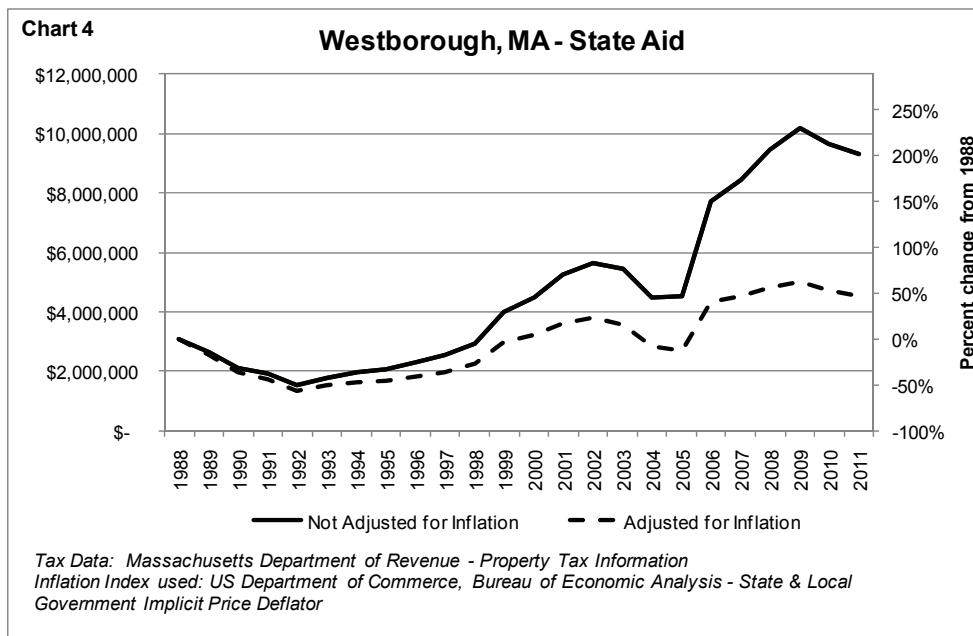
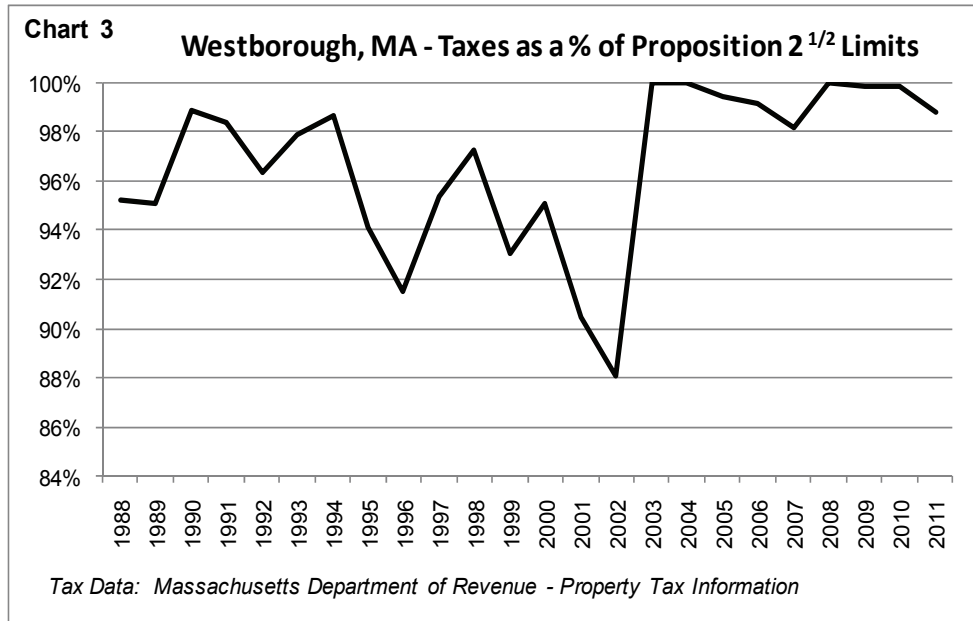
<sup>(6)</sup> Average single family tax bills are calculated by dividing the total single family assessed value by the number of single family parcels and then multiplying the average value by the residential tax rate and dividing by one thousand.

Chart 2 shows the sources of tax revenue from different classes.

As the chart illustrates there has been a divergence between the percentage of taxes paid by residents vs. the taxes paid by commercial and industrial sources. The dotted line, although titled *Personal Property* per state accounting nomenclature, actually represents taxes on certain types of commercial and industrial property such as inventory. If this is added into the commercial and industrial amount, the split of tax sources in 2011 was approximately 60% residential vs. 40% commercial/industrial.



Proposition 2 ½ limits the amount of year to year real estate tax increases by setting an upper limit on the tax levy a town can raise without approving an override. Chart 3 shows that since 2003 Westborough has taxed between 98 and 100% of its limit. The jump in 2003 was a result of a 19% increase in the tax levy. The Town’s use of property tax revenue has been influenced by some years with significant reductions in State Aid as seen in chart 4.





**Town of Westborough**  
**Recommendations of the Advisory Finance Committee**  
**ANNUAL TOWN MEETING**  
**May 14, 2011**

**ARTICLE 1: Annual Town Election (Board of Selectmen)**

To bring in their votes for:

- One (1) Moderator (3 years)
- One (1) Selectman (3 years)
- One (1) Planning Board member (5 years)
- Two (2) School Committee members (3 years)
- Three (3) Trustees of Public Library (3 years)
- Two (2) Westborough Housing Authority Members (5 years)

Polls will be open from 8 A.M. to 8 P.M. in the following places:

- Precinct 1 - Gibbons Middle School Gym, 20 Fisher Street
- Precinct 2 - Hastings Elementary School Gym, 111 East Main Street
- Precinct 3 - Gibbons Middle School Gym, 20 Fisher Street
- Precinct 4 - Mill Pond Intermediate School Gym, 6 Olde Hickory Path
- Precinct 5 - Mill Pond Intermediate School Gym, 6 Olde Hickory Path

And to act on the following articles at the adjourned session of said meeting on May 14, 2011, at 1:00 P.M. in the Westborough High School Auditorium and Gymnasium on West Main Street.

**Article 1: As voted by the electorate.**

**ARTICLE 2: Rule of the Meeting (Town Manager)**

To see if the Town will vote to adopt a Rule of the Meeting, applicable to this Town Meeting only, such that after all other votes and reconsideration from the floor are complete, and if the size of the appropriations voted appear to make necessary a ballot override vote (either levy, capital outlay or debt exclusion) under MGL Ch 59 s. 21C (“Proposition 2½”), then the conditions for reconsideration shall be deemed to have been met, and the moderator shall accept motions for reconsideration on any appropriation but from the Advisory Finance Committee only, for the purpose of reducing certain appropriations or all appropriations to meet the limits of Proposition 2½, or for the purpose of making certain appropriations contingent upon an override vote, or to take any other action thereon.

**Article 2: We recommend the Town so vote. (6-0-0)<sup>6</sup>**

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<sup>6</sup> In this Report and Recommendations, votes are shown in the format (x-y-z) where x is the number of votes in support of the stated recommendation, y is the number of votes opposed to the recommendation, and z is the number of members abstaining from the vote.

The Board of Selectmen voted to support this Article. (4-0-0)

**ARTICLE 3: Town Reports (Advisory Finance Committee)**

To see if the Town will vote to hear the reports of the several town officers and committees, and to dissolve any committees established by Town Meeting that have fulfilled their mission, or to take any other action thereon.

**Article 3: We recommend the Town vote to receive the reports of the various officers and committees and that the report of the Advisory Finance Committee be acted upon item by item under the various articles of the warrant. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

**ARTICLE 4: Fiscal Year 2011 Budget Transfers (Town Manager)**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to fund contract settlements with certain town employee groups and any other FY2011 operating budget transfers, or take any other action thereon.

**Article 4: We recommend the Town vote to transfer from Free Cash \$49,113 and transfer \$5,643 from Water Retained Earnings and transfer \$9,100 from Sewer Retained Earnings for the purpose of this article. (7-0-1)**

The funds transferred in this article are noted in the 'Art. #4 2011 ATM Transfer' column (H) shown in the budget table that accompanies Article 6 to identify where the funds are being applied to the Fiscal Year 2011 budget.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would fund the contracts with the Public Works (\$30,954) and Clerical Unions (\$20,862) whose contracts expired on June 30, 2010 as well as any other transfers (\$3,090 DPW Manager and \$10,000 for street lights).*

**ARTICLE 5: Amend Wage and Salary Schedule (Personnel Board)**

To see if the Town will vote to amend the Salary Administration Plan by replacing the current plan, Section 1-A; 1-B (Wage and Salary Schedule, Non-Union and Section V (Special Rate Section) with the following new schedules effective July 1, 2011:

Grade	1-A SALARY RATE FY2012 NON-UNION						
S-30	1788	1879	1972	2068	2173	2281	2396
S-26	1471	1544	1621	1703	1788	1879	1972
S-25	1400	1471	1544	1621	1703	1788	1879
S-24	1333	1400	1471	1544	1621	1703	1788
S-23	1272	1333	1400	1471	1544	1621	1703
S-22	1210	1272	1333	1400	1471	1544	1621
S-21	1150	1210	1272	1333	1400	1471	1544
S-20	1099	1150	1210	1272	1333	1400	1471
S-19	1044	1099	1150	1210	1272	1333	1400
S-18	995	1044	1099	1150	1210	1272	1333
S-17	949	995	1044	1099	1150	1210	1272
S-16	903	949	995	1044	1099	1150	1210
S-15	860	903	949	995	1044	1099	1150
S-14	819	860	903	949	995	1044	1099
S-13	781	819	860	903	949	995	1044
S-12	743	781	819	860	903	949	995
S-11	708	743	781	819	860	903	949

Grade	1-B HOURLY RATE FY2012 NON-UNION						
H-10	17.62	18.48	19.42	20.42	21.39	22.50	23.57
H-9	16.77	17.62	18.48	19.42	20.42	21.39	22.50
H-8	15.96	16.77	17.62	18.48	19.42	20.42	21.39
H-7	15.19	15.96	16.77	17.62	18.48	19.42	20.42
H-6	14.49	15.19	15.96	16.77	17.62	18.48	19.42
H-5	13.77	14.49	15.19	15.96	16.77	17.62	18.48
H-4	13.14	13.77	14.49	15.19	15.96	16.77	17.62
H-3	12.51	13.14	13.77	14.49	15.19	15.96	16.77
H-2	11.93	12.51	13.14	13.77	14.49	15.19	15.96
H-1	11.38	11.93	12.51	13.14	13.77	14.49	15.19

SPECIAL RATE SCHEDULE - FY2012	
Veterans Agent / Director of Veterans Services	\$ 15,837
Asst Veterans Agent / Director of Veterans Services	\$ 1,000

Or take any other action thereon.

**Article 5: We recommend the Town so vote. (5-1-0)**

This article adds 1% to each item in the current non-union salary/wage table and results in the new table shown above. This 1% increase to the amounts in the table is in line with recently negotiated union contracts.

The Personnel Board has provided us with the following information:

- This non-union salary/wage table covers 54 employees.

- Of those 54 employees, 29 are full-time employees and 25 are part-time employees.
- 33 of the 54 employees are at the 'Max' step: 24 full-time and 9 part-time.
- The cost of this change for FY2012 is \$25,700 and is already reflected in Article 6

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would fund a 1.0% Cost of Living Adjustment for non-union town staff. In the current fiscal year, non-union town staff received no Cost of Living Adjustment.*

**ARTICLE 6: Fiscal Year 2012 Operating Budgets (Advisory Finance Committee)**

To see what sums the Town will vote to raise and appropriate or transfer from available funds for the support of the several offices, departments, boards and commissions of the Town of Westborough for Fiscal Year 2012 beginning July 1, 2011, and ending June 30, 2012, or to take any other action thereon.

**Article 6: We recommend the Town vote the following budget items according to the motion made at Town Meeting:**

A	B	C	D	E	F	G	H	I	J	K	L
Department Name	FY2009 Voted at Town Meetings*	FY2010 Voted at Town Meetings*	FY2010 Total Expended	FY2010 Year End Balance	FY2011 Voted at Town Meetings	1 Yr Budget Change 2010-11	Art. # 4 2011 ATM Transfer	AFC Recommend Budget for FY2012	1 Yr Budget Change 2011-12	5 Yr Budget Change 2007-12	End Notes & Votes
<b>Moderator</b>											
Salary & Wages	250	250	250	0	250	0.0%		250	0.0%	0.0%	1
Expenses	0	0	0	0	0	NA		0	NA	NA	
Total	250	250	250	0	250	0.0%		250	0.0%	0.0%	8-0-0
<b>Selectmen</b>											
Salary & Wages - Elected	2,500	2,500	2,500	0	2,500	0.0%		2,500	0.0%	NA	1
Salary & Wages	284,112	322,069	319,662	2,501	312,282	-3.0%		296,788	-5.0%	10.9%	2,3,5
Expenses	48,250	45,250	49,508	791	43,100	-4.8%		43,085	0.0%	-6.2%	4
Total	334,862	369,819	371,669	3,293	357,882	-3.2%		342,373	-4.3%	9.2%	8-0-0
<b>Finance Committee</b>											
Salary & Wages	1,952	2,113	2,781	12	2,927	38.5%		2,933	0.2%	75.7%	5
Expenses	2,880	2,719	2,098	621	2,000	-26.4%		2,100	5.0%	-27.1%	
Total	4,832	4,832	4,878	634	4,927	2.0%		5,033	2.2%	10.6%	8-0-0
<b>Accountant</b>											
Salary & Wages	134,804	138,530	138,530	0	138,530	0.0%		139,884	1.0%	10.8%	5
Expenses	545	545	448	97	545	0.0%		545	0.0%	0.0%	
Total	135,349	139,075	138,978	97	139,075	0.0%		140,429	1.0%	10.8%	8-0-0
<b>Assessors</b>											
Salary & Wages	216,683	222,885	222,838	47	223,112	0.1%	1,409	230,513	3.3%	4.0%	5
Expenses	14,899	14,899	3,580	11,319	14,899	0.0%		14,899	0.0%	0.0%	
Total	231,582	237,784	226,418	11,366	238,011	0.1%		245,412	3.1%	3.7%	8-0-1
<b>Treasurer/Collector</b>											
Salary & Wages	203,812	211,260	211,258	2	212,571	0.6%	1,229	217,241	2.2%	17.8%	5
Expenses	50,925	53,925	65,888	11,774	53,925	0.0%		39,425	-26.9%	-8.4%	6
Total	254,737	265,185	277,146	11,776	266,496	0.5%		256,666	-3.7%	12.8%	8-0-0
<b>Legal</b>											
Salary & Wages	107,667	116,114	116,113	1	121,972	5.0%		125,072	2.5%	34.6%	5
Expenses	60,135	51,688	40,898	10,791	48,415	-6.3%		48,700	0.6%	-40.7%	7
Total	167,802	167,802	157,010	10,792	170,387	1.5%		173,772	2.0%	-0.7%	5-0-1
<b>Personnel Board</b>											
Salary & Wages	4,527	4,569	2,339	2,230	3,655	-20.0%		3,691	1.0%	-4.3%	5
Expenses	48,638	54,157	30,934	23,223	48,578	-10.3%		23,800	-51.0%	-47.4%	8
Total	53,165	58,726	33,273	25,453	52,233	-11.1%		27,491	-47.4%	-44.0%	8-0-0
<b>MIS/GIS</b>											
Salary & Wages	140,841	141,111	140,922	189	139,346	-1.3%	574	146,886	5.4%	94.6%	5
Expenses	174,000	173,730	82,256	91,474	175,480	1.0%		185,580	5.8%	17.9%	9
Total	314,841	314,841	223,179	91,662	314,826	0.0%		332,466	5.6%	42.8%	8-0-0

A	B	C	D	E	F	G	H	I	J	K	L
Department Name	FY2009 Voted at Town Meetings*	FY2010 Voted at Town Meetings*	FY2010 Total Expended	FY2010 Year End Balance	FY2011 Voted at Town Meetings	1 Yr Budget Change 2010-11	Art. # 4 2011 ATM Transfer	AFC Recommend Budget for FY2012	1 Yr Budget Change 2011-12	5 Yr Budget Change 2007-12	End Notes & Votes
<b>Communications</b>											
Expenses	41,500	41,500	28,338	13,162	41,383	-0.3%		33,700	-18.6%	-18.8%	10
Total	41,500	41,500	28,338	13,162	41,383	-0.3%		33,700	-18.6%	-18.8%	8-0-0
<b>Central Purchasing</b>											
Expenses	97,000	97,000	74,890	22,110	95,254	-1.8%		82,100	-13.8%	-8.8%	11
Total	97,000	97,000	74,890	22,110	95,254	-1.8%		82,100	-13.8%	-8.8%	8-0-0
<b>Town Clerk</b>											
Salary & Wages - Elected	81,536	83,781	83,781	0	83,781	0.0%	1,039	84,617	1.0%	NA	1
Salary & Wages	97,004	99,572	99,513	59	99,572	0.0%		102,981	3.4%	-21.2%	5
Expenses	4,225	4,350	2,893	1,457	4,350	0.0%		4,250	-2.3%	18.1%	
Total	182,765	187,703	186,187	1,516	187,703	0.0%		191,848	2.2%	42.8%	9-0-0
<b>Elections &amp; Registration</b>											
Salary & Wages - Elected	2,000	2,000	2,000	0	2,000	0.0%		2,000	0.0%	NA	1
Salary & Wages	11,375	5,220	11,500	307	14,910	185.6%		11,375	-23.7%	-29.9%	5,12
Expenses	22,455	17,855	15,828	5,089	19,655	10.1%		17,800	-9.4%	-5.3%	12
Total	35,830	25,075	29,328	5,396	36,565	45.8%		31,175	-14.7%	-11.0%	9-0-0
<b>Conservation Commission</b>											
Salary & Wages	37,904	39,004	38,995	10	39,004	0.0%		17,476	-55.2%	-50.9%	5,13
Expenses	4,125	1,125	483	642	1,185	5.3%		1,185	0.0%	-71.3%	
Total	42,029	40,129	39,478	652	40,189	0.1%		18,661	-53.6%	-53.0%	8-0-0
<b>Planning Board</b>											
Salary & Wages	196,482	201,930	201,930	0	201,930	0.0%	1,201	206,881	2.5%	14.9%	5, 14
Expenses	9,850	5,302	5,861	41	5,302	0.0%		5,302	0.0%	-42.1%	14
Total	206,332	207,232	207,791	41	207,232	0.0%		212,183	2.4%	12.2%	8-0-0
<b>Zoning Board of Appeals</b>											
Salary & Wages	11,794	12,183	9,733	2,450	12,183	0.0%		12,304	1.0%	19.9%	5
Expenses	1,610	1,610	770	840	1,610	0.0%		1,540	-4.3%	-3.8%	
Total	13,404	13,793	10,502	3,291	13,793	0.0%		13,844	0.4%	16.7%	9-0-0
<b>Buildings &amp; Grounds</b>											
Salary & Wages	178,574	186,009	184,478	1,531	187,013	0.5%	1,304	192,363	2.9%	21.0%	5
Expenses	205,050	232,135	223,908	8,227	224,590	-3.3%		227,590	1.3%	18.2%	
less trust funds	-600	-600	-600	0	-600	0.0%		-600	0.0%	0.0%	
Total	383,024	417,544	407,786	9,758	411,003	-1.6%		419,353	2.0%	19.5%	8-0-0
<b>Town Insurances</b>											
Expenses	10,509,592	10,597,631	9,413,592	1,175,465	9,634,386	-9.1%		10,315,100	7.1%	25.0%	15
Total	10,509,592	10,597,631	9,413,592	1,175,465	9,634,386	-9.1%		10,315,100	7.1%	25.0%	5-1-0

A	B	C	D	E	F	G	H	I	J	K	L
Department Name	FY2009 Voted at Town Meetings*	FY2010 Voted at Town Meetings*	FY2010 Total Expended	FY2010 Year End Balance	FY2011 Voted at Town Meetings	1 Yr Budget Change 2010-11	Art. # 4 2011 ATM Transfer	AFC Recommend Budget for FY2012	1 Yr Budget Change 2011-12	5 Yr Budget Change 2007-12	End Notes & Votes
<b>Police Department</b>											
Salary & Wages	2,523,413	2,564,080	2,449,656	114,424	2,532,294	-1.2%		2,619,768	3.5%	12.9%	2,16
Expenses	102,884	104,734	89,571	15,163	104,734	0.0%		104,584	-0.1%	10.8%	
Total	2,626,297	2,668,814	2,539,226	129,588	2,637,028	-1.2%		2,724,352	3.3%	12.8%	6-0-0
<b>Fire &amp; Ambulance Department</b>											
Salary & Wages	2,877,262	2,894,459	2,857,924	36,535	3,043,888	5.2%		3,066,892	0.8%	21.2%	2,17
Expenses	294,876	286,855	280,661	16,194	302,364	5.4%		307,514	1.7%	17.8%	18
Total	3,172,138	3,181,314	3,138,585	52,729	3,346,252	5.2%		3,374,406	0.8%	20.9%	6-0-0
<b>Building Department</b>											
Salary & Wages	263,355	271,260	271,260	0	271,493	0.1%	1,839	271,202	-0.1%	11.1%	5
Expenses	35,359	36,273	35,859	414	35,943	-0.9%		35,943	0.0%	8.6%	
Total	298,714	307,533	307,119	414	307,436	0.0%		307,145	-0.1%	10.8%	6-0-0
<b>Weights &amp; Measures</b>											
Expenses	2,250	2,250	2,150	100	2,250	0.0%		2,250	0.0%	0.0%	
Total	2,250	2,250	2,150	100	2,250	0.0%		2,250	0.0%	0.0%	8-0-0
<b>Animal Control</b>											
Salary & Wages	47,659	49,068	49,068	0	49,068	0.0%		49,538	1.0%	10.8%	5
Expenses	24,680	23,271	22,343	928	21,969	-5.6%		22,173	0.9%	-8.7%	19
Total	72,339	72,339	71,411	928	71,037	-1.8%		71,711	0.9%	3.9%	8-0-0
<b>Assabet Valley Vocational</b>											
Expenses	783,918	775,285	775,285	0	686,187	-11.5%		632,037	-7.9%	-7.4%	20
Total	783,918	775,285	775,285	0	686,187	-11.5%		632,037	-7.9%	-7.4%	9-0-0
<b>Department of Public Works/Engineering</b>											
Salary & Wages	1,456,858	1,425,528	1,411,061	22,711	1,437,301	0.8%	19,962	1,477,329	2.8%	13.8%	2,21
Expenses	714,750	693,702	694,906	54,904	671,258	-3.2%		668,758	-0.4%	0.9%	22
DPW less trust funds	-25,000	-25,000	-25,000	0	-10,000	-60.0%		-10,000	0.0%	-50.0%	
Total	2,146,608	2,094,230	2,080,966	77,615	2,098,559	0.2%		2,136,087	1.8%	10.0%	6-0-0
<b>Snow &amp; Ice Removal</b>											
Salary & Wages	142,396	142,396	155,034	0	142,396	0.0%		142,396	0.0%	6.3%	23
Expenses	306,815	306,815	434,967	0	306,815	0.0%		306,815	0.0%	34.5%	23
Total	449,211	449,211	590,002	0	449,211	0.0%		449,211	0.0%	24.0%	9-0-0
<b>Street Light Account</b>											
Expenses	55,000	70,712	78,570	85	69,439	-1.8%	10,000	80,000	15.2%	53.8%	24
Total	55,000	70,712	78,570	85	69,439	-1.8%		80,000	15.2%	53.8%	
<b>Sanitary Landfill</b>											
Expenses	744,180	763,200	696,297	66,903	752,700	-1.4%		757,812	0.7%	8.3%	25
Total	744,180	763,200	696,297	66,903	752,700	-1.4%		757,812	0.7%	8.3%	8-0-0

A	B	C	D	E	F	G	H	I	J	K	L
Department Name	FY2009 Voted at Town Meetings*	FY2010 Voted at Town Meetings*	FY2010 Total Expended	FY2010 Year End Balance	FY2011 Voted at Town Meetings	1 Yr Budget Change 2010-11	Art. # 4 2011 ATM Transfer	AFC Recommend Budget for FY2012	1 Yr Budget Change 2011-12	5 Yr Budget Change 2007-12	End Notes & Votes
<b>Health Department</b>											
Salary & Wages	249,244	256,325	256,323	2	256,543	0.1%	1,774	265,040	3.3%	15.0%	5
Expenses	14,600	7,300	10,700	25	7,300	0.0%		12,800	75.3%	-9.9%	26
Health less trust funds	-200	-200	-200	0	-200	0.0%		-200	0.0%	0.0%	
Total	263,644	263,425	266,823	27	263,643	0.1%		277,640	5.3%	13.6%	8-1-0
<b>Council on Aging</b>											
Salary & Wages	210,491	209,627	209,552	75	214,229	0.0%	598	222,099	3.7%	18.0%	5,27
Expenses	32,565	31,130	30,185	945	31,124	-3.0%		31,424	1.0%	25.6%	28
Total	243,056	240,757	239,737	1,020	245,353	-0.4%		253,523	3.3%	18.9%	6-0-0
<b>Youth &amp; Family Services</b>											
Salary & Wages	150,942	153,541	151,891	1,650	152,239	-1.1%		153,475	0.8%	8.6%	5
Expenses	9,900	7,000	6,975	25	4,134	-0.4%		4,134	0.0%	-56.3%	29
Total	160,842	160,541	158,865	1,676	156,373	-1.0%		157,609	0.8%	4.5%	8-0-0
<b>Veterans Services</b>											
Salary & Wages	16,234	16,680	16,680	0	16,680	0.0%		16,837	0.9%	9.6%	
Expenses	44,150	50,844	40,542	10,302	55,116	-20.3%		55,060	-0.1%	90.6%	
Total	60,384	67,524	57,222	10,302	71,796	-15.3%		71,897	0.1%	62.5%	8-0-0
<b>Trustees Soldiers Memorials</b>											
Expenses	1,800	2,800	1,263	1,537	2,800	-54.9%		2,800	0.0%	55.6%	
Total	1,800	2,800	1,263	1,537	2,800	-54.9%		2,800	0.0%	55.6%	8-0-0
<b>Library</b>											
Salary & Wages	649,826	673,013	648,187	24,826	635,736	-5.5%	7,052	660,164	3.8%	9.2%	5,30
Expenses	232,231	224,959	224,957	2	250,887	11.5%		247,461	-1.4%	17.7%	
Library less state aid	-26,154	-28,321	-28,321	0	-20,684	-27.0%		-19,001	-8.1%	-12.8%	
Library less trust funds	-23,000	-23,000	-23,000	0	-23,000	0.0%		-23,000	0.0%	0.0%	
Total	832,903	846,651	821,823	24,828	842,939	-0.4%		865,624	2.7%	12.4%	9-0-0
<b>Recreation Department</b>											
Salary & Wages	218,328	183,808	183,808	0	186,336	0.0%	1,132	193,663	3.9%	-2.6%	5
Expenses	0	0	0	0	0	NA		0	NA	NA	31
Total	218,328	183,808	183,808	0	186,336	0.0%		193,663	3.9%	-2.6%	8-0-0
<b>Cultural Council</b>											
Expenses	2,000	2,000	2,000	0	2,000	0.0%		2,000	0.0%	0.0%	
Total	2,000	2,000	2,000	0	2,000	0.0%		2,000	0.0%	0.0%	8-0-1
<b>Historical Commission</b>											
Salary & Wages	22,643	18,400	14,735	3,666	18,400	-19.9%		18,581	1.0%	-8.2%	
Expenses	10,125	7,125	2,345	4,780	5,725	-67.1%		5,725	0.0%	-67.1%	
Total	32,768	25,525	17,080	8,445	24,125	-33.1%		24,306	0.8%	-35.4%	5-1-0



A	B	C	D	E	F	G	H	I	J	K	L
Department Name	FY2009 Voted at Town Meetings*	FY2010 Voted at Town Meetings*	FY2010 Total Expended	FY2010 Year End Balance	FY2011 Voted at Town Meetings	1 Yr Budget Change 2010-11	Art. # 4 2011 ATM Transfer	AFC Recommend Budget for FY2012	1 Yr Budget Change 2011-12	5 Yr Budget Change 2007-12	End Notes & Votes
<b>Debt</b>											
Expenses	8,517,657	8,374,813	8,262,547	112,266	8,689,393	3.8%		10,449,258	20.3%	17.2%	32
Total	8,517,657	8,374,813	8,262,547	112,266	8,689,393	3.8%		10,449,258	20.3%	17.2%	6-0-0
<b>Sewer Enterprise</b>											
Salary & Wages	614,013	636,205	599,499	36,706	645,593	1.5%		655,049	1.5%	15.7%	2,33
Expenses	289,544	318,521	283,334	35,187	318,521	0.0%		318,771	0.1%	11.7%	
Debt	682,726	823,083	808,040	15,043	783,910	-4.8%		804,727	2.7%	22.9%	33
Total	1,586,283	1,777,809	1,690,873	86,936	1,748,024	-1.7%		1,778,547	1.7%	18.1%	6-0-0
<b>Wastewater Treatment Plant</b>											
Salary & Wages	14,880	14,880	14,880	0	15,000	0.8%		15,000	0.0%	6.4%	
Expenses	3,172,200	3,510,500	3,302,262	208,238	3,643,000	3.8%		4,105,200	12.7%	44.8%	34
Total	3,187,080	3,525,380	3,317,142	208,238	3,658,000	3.8%		4,120,200	12.6%	44.6%	8-1-0
<b>Water Enterprise</b>											
Salary & Wages	484,929	501,562	489,090	12,472	509,633	1.6%		512,948	0.7%	15.8%	2,35
Expenses	1,649,141	1,757,260	1,700,911	56,349	1,803,423	2.6%		1,839,716	2.0%	27.8%	
Debt	1,931,004	1,884,066	1,835,888	48,178	1,873,838	-0.5%		2,066,566	10.3%	14.7%	35
Total	4,065,074	4,142,888	4,025,889	116,999	4,186,894	1.1%		4,419,230	5.5%	20.0%	6-0-0
<b>Country Club Enterprise</b>											
Salary & Wages	7,100	7,310	5,775	1,535	7,310	0.0%		7,382	1.0%	14.4%	
Expenses	467,600	466,300	459,345	26,955	456,430	-2.1%		445,424	-2.4%	5.1%	
Total	474,700	473,610	465,120	28,490	463,740	-2.1%		452,806	-2.4%	5.2%	6-0-0
<i>Library State Aid/Trust F</i>											
	74,954	77,121	77,121	0	54,484	-29.4%		52,801	-3.1%	-19.5%	
<b>Sub-total General Gov't</b>											
Salary & Wages	11,663,390	11,809,242	11,573,545	263,940	11,931,677	1.0%	39,113	12,143,118	1.8%	15.6%	
Expenses	31,417,634	31,926,219	30,124,072	2,051,648	31,295,917	-2.0%	10,000	34,355,653	9.8%	21.0%	
Total	43,081,024	43,735,461	41,697,618	2,315,588	43,227,594	-1.2%	49,113	46,498,771	7.6%	19.5%	
<b>Sub-total School</b>	37,755,528	38,415,528	38,361,593	53,935	39,282,335	2.3%		39,982,853	1.8%	17.3%	36
<b>Total</b>	80,836,552	82,150,989	80,059,210	2,369,523	82,509,929	0.4%	49,113	86,481,624	4.8%	18.4%	

**FY2012 Budget End Notes**

**The operating budget reflects an increase for FY2012 of 4.8%. Remarks are footnoted by Department below.**

1. Elected Salaries for Selectmen, Town Clerk, & Elections & Registration: Massachusetts General Laws require a separate vote to appropriate funds for the salaries of elected officials.
2. The following contracted salaries are included in this budget: Town Manager (\$131,300, plus performance bonus \$5,000), Fire Chief (\$128,217), Police Chief (\$127,742) and the DPW Manager (\$107,182). The DPW Manager's salary is paid from three budgets: 34% from DPW; 33% from Water Enterprise; 33% from Sewer Enterprise. These contracts are approved by the Board of Selectmen.
3. Selectmen's Wage & Salary Budget reflects a replacement hire for the Assistant Town Manager position at a lower step and salary (S-21 \$62,058).
4. Selectmen's Expense Budget reflects a reduction in advertising costs by electronic posting of advertisements and a reduction in association memberships from 7 to 5.
5. Salary & Wage budgets for ALL departments include a step increase for employees who are not at maximum, plus a 1% increase for non-union personnel if Article 5 is approved by Town Meeting, or the increases agreed to by existing contracts with union employees.
6. Reduction of \$16,500 in the Treasurer/Collector's expense budget reflects a savings in the change from weekly to bi-weekly payroll.
7. Legal Budget: The department has been reducing the use of outside legal services. (At the end of FY10, there was just over \$10,000 unused in that account; as of April 28, 2011, only \$9,008 has been used in FY11.) The Town Manager requested an increase of \$385 for account 5243, which the Committee has supported. The Selectmen voted to recommend an additional \$1,200 for the legal expense budget, which the Committee instead believes can be accommodated in our recommendation. In making its recommendation, the Committee contemplates that funds can be appropriated as follows:

5219A	Legal Services (outside counsel)	\$ 43,185
5243	Miscellaneous (books, travel, conference)	<u>5,515</u>
		\$ 48,700
8. Personnel Board: An annual cash grant to a disabled former employee has been discontinued due to his death.
9. MIS/GIS: Increase reflects the cost of an AmbuPro EMS software license for the Fire/Ambulance Department (\$12,500).

10. Communications: Reflects an increase of \$5,600 in equipment lease and maintenance and a reduction of \$10,000 for Verizon telephone, wireless via state bid.
11. Central Purchasing: Town Manager moved account Sanitary Supplies (\$4,000) to Buildings & Grounds; raised Postage & Courier by \$7,000; reduced Repair/Maintenance of Vehicles by over \$11,000; and will be looking to upgrade vehicles through Capital Planning.
12. Elections & Registration: FY2010 increase was for additional election (U.S. Senate seat). Fewer elections are expected in FY2012.
13. Conservation Commission: Clerical Wages for Administrative Assistant reduced to 19 hours. (Notice of Intent and advertising fee revenue estimated at \$4,850.)
14. Planning Department: Includes Assistant Planner/Conservation Officer (N18).
15. Insurance. The insurance budget for FY10 was \$10,597,631 with expenditures of \$9,413,592. After renegotiating the Group Health Care plans in 2010, savings of approximately \$900,000 was anticipated, and the FY11 budget amount was reduced to \$9,634,386. As of April 28th, \$7,859,861 has been expended, and a balance of \$1,774,524 remained. The Town Manager's FY12 budget reflects a net increase of \$680,714: an increase of \$928,932 in the Group Medical Insurance account; a decrease of \$70,000 in Unemployment Insurance; and a reduction of \$181,218 in Liability/Workers Compensation. The Committee will continue to monitor this budget, and may recommend a reduction at the Special Town Meeting.
16. Police Department Salaries/Wages are (generally) budgeted according to existing union contract, which includes requirements for overtime coverage (\$52,575), shift differential (\$33,000); fitness (\$20,250); training (\$20,500) and comp time coverage (\$13,300). Budget reflects nominal increases for court time and comp time.
17. Fire/Ambulance Dept. Salaries/Wages are (generally) budgeted according to existing union contract, which includes 10 hrs pay for holidays, coverage for training (\$42,557) and stipends (\$125,500), which includes fitness and education degree. In addition, Westborough's EMT's are state certified and they obtain recertification per state OEMS.
18. Fire/Ambulance Expenses: Nominal increase for building & ground maintenance (\$5,250). Budget includes expenses for training, recertification, medical screening & testing, billings, and inspections. (Revenues from Ambulance services go to the General Fund, and are estimated by the dept to be \$858,670 in FY12.)
19. Animal Control: Roadway cleanup is now performed by the DPW.
20. Assabet Valley Regional Technical High School: Reduction in Westborough's student enrollment (49 to 44 students) reduced Westborough's share of the assessment. The school is updating its curriculum for computer technology, biotechnology and health care related fields.

21. Department of Public Works Salaries/Wages: Includes the DPW (34%) portion of the DPW Manager salary; 1/3 of salary/wages for some employees (split between DPW, Water & Sewer budgets); Administrative Assistant hired to replace former at a reduced wage; and union contractual increases. Operations Wages increase 4.0% from \$1,007,772 in FY11 to \$1,048,286 in FY12.
22. Department of Public Works Expenses: Fuel oil & heating cost reduced by \$3,500 per changes made after energy audit.
23. Snow & Ice Budget: Salary/wages is for overtime pay at \$142,396. Per state law, towns are not forced to raise and appropriate (tax) the maximum amount for the worst winter. Instead, the annual appropriation is based on averages and can be deficit spent with approval of a town's selectmen or manager and its finance committee. Year end transfer of funds can be made from the General Reserve Fund or surplus from other accounts to cover the deficit. FY11 deficit spending for Snow & Ice (as of April 16, 2011) was \$221,836.
24. Street Lights: The FY12 budget is based on the final FY10 cost carried forward under the same kWh contract with Constellation New Energy.
25. Sanitary Landfill budget includes \$630,112 for trash removal and \$113,700 for recycling for a 1.2% reduced total of \$743,812. It also includes \$14,000 for Hazardous Waste Day, which was previously presented as a Warrant Article. (Approximately \$120,000 in local receipt revenue is estimated from the sale of dump stickers.)
26. Health Dept.: FY12 Budget includes \$5,500 for mosquito control that was previously presented as a Warrant Article.
27. Council on Aging Salaries/Wages: Two 19 hour Outreach positions were previously approved by Town Meeting; only one has been funded at 19 hours. The Council initially requested an increase from 19 hours to 35 hours for the one Outreach employee, which was not recommended in the Town Manager's initial budget. The Council met with the Advisory Finance Committee, explained its reasons, and proposed a smaller increase from 19 hours to 25 hours. The Committee is sympathetic to the department's need, and to its position that one employee at 35 hours is preferable to two part-time employees. However, Town Meeting has not approved a 25 hour or a 35 hour position and there is no Article on the Warrant to authorize this change. Such change would require the addition of benefits. It is unclear how many additional net hours the town would receive in additional service after accounting for holidays and vacations. The Selectmen voted (4-0) to support a higher amount in the Wages - Clerical account.
28. Council on Aging Expense: budget reflects an increase of \$300 for repair and maintenance. The Council also requested an increase for Homemaker contract services, from 14 hours, at \$9,464 to 18 hours at \$12,168. The Town Manager recommended \$9,464. The Committee voted (6-0-0) to recommend the expense budget without the increase. The Selectmen voted 4-0 to recommend the increase.
29. Youth and Family Services: Hot Summer Nights Program is now fully supported by fees and donations from community groups.
30. Library: Salary & wages include union contract increases, and step and 1% increase (if Article 5 is approved) for non-union employees. Library Trustees requested an increase in expenses to \$251,785. The Committee recommends the Town Manager's budget amount of \$247,461.

31. Recreation Dept Expenses are fully paid from fees for recreation programs.
32. Debt: Includes the cost of borrowing for the Treatment Plant upgrade project. The Town is working with the Water Pollution Abatement Trust on final borrowing amounts so this budget includes estimated numbers that may be lowered at the Special Town Meeting in the fall. The costs will be partially offset by reimbursement from other communities that share in the cost of the treatment plant. (See note 34 below.)
33. Sewer Operations: This is an Enterprise Fund account. Sewer Enterprise salary & wage account includes 1/3 of the DPW Manager's salary and some other employees. The increase in debt reflects the borrowing for sewer projects approved at the 2010 Town Meetings.
34. Wastewater Treatment Plant: Increases reflect an estimate of the operating costs of the treatment plant once the upgrades are completed, and an increase in contractual services based on projected CPI and PPI in September. The Committee has asked the WWTP Board to review its estimate in the fall when the numbers are more certain, and to revise its budget if appropriate for the Special Town Meeting. Based on the current budget estimate, reimbursement receipts from Shrewsbury (60.2%) and Hopkinton (5.2%) are estimated at \$2,797,111.
35. Water Operations: This is an Enterprise Fund account. Water Enterprise salary & wage account includes 1/3 of the DPW Manager's salary and 1/3 of the wage and salary of some other employees. Water Enterprise expenses budget includes a 2.9% increase in the Contractual Services account from \$1,279,527 to \$1,317,034. The increase in debt reflects the borrowing for water projects approved at the 2010 Town Meetings.
36. The school budget increase reflects the reduction in state and federal grants partially offset through maintaining a 0% increase in the expense line items for the 3rd year in a row, the elimination of a bus from the transportation budget, energy conservation initiatives and ongoing Special Education restructuring. Of the \$700,518 increase (approximately 1.8%) from last year's school budget, \$536,095 is for salaries and wages and \$194,409 is for contractual services. (See Chart B in the AFC Report earlier in this booklet for more information.)

A note about the 'Earnings' listed at the back of the Town Report: For some classifications of employees, this money includes earnings derived from duty and detail work paid for by third parties (e.g., Verizon, National Grid). These additional earnings are over and above the employee's salary and/or wages and are not considered part of the salary or wages for the purpose of pension calculation.

The Board of Selectmen voted to support this Article as per the Selectmen's recommended budget. (4-0-0)

**ARTICLE 7: Regularly Recurring Articles (Town Manager)**

To see what action the Town may take on the following items, A through G, which may be voted as a block, or singly, or in any combination, but however voted, will be treated for accounting purposes as if each item were voted as a separate article:

**A. (Fire Department)** To see if the Town will vote to reauthorize a revolving fund, pursuant to MGL, Chapter 44, Section 53E ½, for the purpose of receiving and expending funds for public CPR and First Aid Training by the Fire Department. Receipts from materials, fees and tuition shall be deposited into this revolving fund, and expenditures not to exceed the sum of One Thousand Dollars (\$1,000) for fiscal year 2012 may be made by the Fire Department,

**Article 7A: We recommend the Town so vote. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article provides an off-budget source to provide CPR training programs through charging fees and depositing the fees directly into a revolving fund to pay ongoing expenses for the program.*

**B. (Youth and Family Services)** To see if the Town will vote to reauthorize a revolving fund pursuant to Chapter 44, Section 53E ½ of the Massachusetts General Laws for the purpose of receiving and expending funds for youth activities by the Youth and Family Services Department. Receipts from deposits for youth activities will be deposited into this account, and expenditures not to exceed the sum of Fifteen Thousand Dollars (\$15,000) for the fiscal year 2012 may be made by the Youth and Family Services Department,

**Article 7B: We recommend the Town so vote. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article provides funding for youth programs such as Hot Summer Nights and Red Cross Baby Sitter Training and allows for revenues from each participant to offset costs of the program.*

**C. (Board of Assessors)** To see if the Town will vote to accept the provisions of Section 4 of Chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988 granting increased real estate tax exemptions to certain qualified persons,

**Article 7C: We recommend the Town so vote. (6-0-0)**

The real estate tax exemptions in these provisions are available to residents who are over 70 years old, who are blind, and/or who are veterans.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement - This article incorporates all of the real estate property exemptions to provide a uniform method of exemptions and requires annual adoption.*

**D. (Advisory Finance Committee)** To see if the Town will vote to raise and appropriate or transfer from available funds the sum of Three Hundred Thousand Dollars (\$300,000), or such other amount as the Town Meeting may approve, for the Finance Committee General Reserve Fund, transfer Fifty Thousand Dollars (\$50,000), or such other amount as the Town Meeting may approve, from Water retained earnings for the Water Enterprise Reserve Fund, transfer Fifty Thousand Dollars (\$50,000), or such other amount as the Town Meeting may approve, from Sewer retained earnings for the Sewer Enterprise Reserve Fund, and transfer Twenty Thousand Dollars (\$20,000) from Country Club retained earnings for the Country Club Enterprise Reserve Fund, or such other amounts as the Town Meeting may approve, in accordance with Section 6 of Chapter 40 of the Massachusetts General Laws,

**Article 7D: We recommend the Town vote to transfer \$300,000 from Free Cash to the Finance Committee General Reserve Fund, transfer \$50,000 from Water Retained Earnings to the Water Enterprise Reserve Fund, transfer \$50,000 from Sewer Retained Earnings to the Sewer Enterprise Reserve Fund, and transfer \$20,000 from Country Club Retained Earnings to the Country Club Enterprise Reserve Fund for the purpose of this article. (7-0-0)**

The Advisory Finance Committee recognizes the importance of funding the Finance Committee General Reserve Fund so funds can be available for emergency and unexpected needs facing the Town during the year. Although it is important for money to be available for these circumstances, it is always hoped that this money will not be needed.

Any funds in the Finance Committee General Reserve Fund that are **not** used by the end of the current fiscal year are returned to the Town's available funds and become Free Cash for the next year.

In past years, the funding for this Reserve Fund has been raised and appropriated (i.e., taken from real estate taxes paid to the Town). This year, the Advisory Finance Committee is recommending that the source of the \$300,000 for the Finance Committee General Reserve Fund be transferred from Free Cash. This results in \$300,000 that does **not** need to be raised from the real estate tax levy.

The majority of the Committee feels that this transfer from Free Cash is appropriate and prudent for the following reasons: (a) any unspent monies in the Fund revert to Free Cash if not used during the Fiscal Year, (b) the current financial approach to funding capital and other expenses that typically qualify for the unforeseen, emergency uses would use Free Cash as the funding source if the purpose came before Town Meeting, and (c) the Town's taxpayers are better served by reducing the tax levy since the balance of Free Cash available at the end of this Town Meeting will be greater than it was at the end of last year's Town Meeting even if these funds are transferred from Free Cash.

The Board of Selectmen voted to support the Article as recommended by the Town Manager. (4-0-0)

*Town Manager's Statement – These accounts provide funding for unforeseen expenses during the year through various reserve funds.*

**E. (Recreation Department)** To see if the Town will vote to raise and appropriate or transfer from available funds the sum of Two Thousand Five Hundred Dollars (\$2,500), or such other amount as the Town Meeting may approve, for the annual July 4<sup>th</sup> celebration to be expended by the Westborough July 4<sup>th</sup> Committee under the direction of the Board of Selectmen,

**Article 7E: We recommend the Town vote to raise and appropriate \$2,500 for the purpose of this article. (6-0-2)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article pays part of the cost for the annual July 4<sup>th</sup> celebration.*

**F. (Local Emergency Planning Committee)** To see if the Town will vote to reauthorize a revolving fund, pursuant to MGL Chapter 44, Section 53 E ½, for the purpose of receiving and expending funds as a result of reimbursable incidents allowed under MGL Chapter 21E involving hazardous materials releases. Receipts generated shall be deposited into this revolving fund and expenditures, not to exceed One Hundred Thousand Dollars (\$100,000) for the fiscal year 2012 may be made by the Local Emergency Planning Committee to the respective responding departments,

**Article 7F: We recommend the Town so vote. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article provides a revolving fund for the purpose of reimbursing the Town for personnel costs, vehicle usage, and replacing consumable goods used in the stabilization of hazardous materials releases. This allows for the Town to maintain resources when there are emergencies. Due to their complex nature, Town resources such as fire, police, emergency medical services, public works, and health may be needed for an extended time. Also, many hazardous materials handlers are insured whereby funds are available to reimburse these departments for their expenses.*

**G. Reconstruction and Improvement of Town Roads (Chapter 90) (DPW)**

To see if the Town will vote to transfer from available funds the sum of Six Hundred Thirty Two Thousand Eight Hundred Eighty Four (\$632,884) or such other amount as the Town Meeting may approve, to construct, reconstruct, or improve the town roads, and further, to authorize the Board of Selectmen to apply for and accept a grant in this full amount, more or less, which is to be the State's contribution and/or reimbursement under Section 34 (2A) of chapter 90 of the Massachusetts Laws for work done under this article, or to take any other action thereon.

**Article 7G: We recommend the Town vote to transfer from available funds the sum of \$812,143 for the purposes of this article. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)



*Town Manager's Statement – This article provides the local authorization to expend Chapter 90 funds from Mass DOT for the purpose of repairing town roads.*

**ARTICLE 8: Capital Improvement Plan (Town Manager/Capital Expenditure Planning Committee)**

To see what action the Town may take on the following items, **A** through **G**, which may be voted as a block, or singly, or in any combination, but however voted, will be treated for accounting purposes as if each item were voted as a separate article:

**A. Defibrillator/Monitor Purchase (Fire Department)** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Thirty-Thousand Dollars (\$30,000), or such other amount as the Town Meeting may approve, to purchase one 12 lead defibrillator/monitor and related equipment for the fire department, or to take any other action relative thereto

**Article 8A: We recommend the Town vote to transfer the sum of \$30,000 from Free Cash for the purpose of this article. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would replace one of the two defibrillators in the Fire Department.*

**B. Thermal Imaging Camera Purchase (Fire Department)** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Forty-Thousand Dollars (\$40,000), or such other amount as the Town Meeting may approve, to purchase two thermal imaging cameras and related equipment for the fire department, or to take any other action relative thereto.

**Article 8B: We recommend the Town vote to transfer the sum of \$40,000 from Free Cash for the purpose of this article. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would replace the two 11-year old thermal imaging cameras (\$20,000 apiece). These cameras are used to locate victims and firefighters trapped in smoke.*

**C. Four Wheel Drive Vehicle Purchase (Fire Department)** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Forty-Thousand Dollars (\$40,000), or such other amount as the Town Meeting may approve, to purchase a four wheel drive vehicle and related equipment for the fire department, or to take any other action relative thereto.

**Article 8C: We recommend the Town vote to transfer the sum of \$40,000 from Free Cash**

**for the purpose of this article and that the size of the Town's vehicle fleet will not increase because of this purchase. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would replace the 1999 Chevy Tahoe used by the department used for multiple purposes in the department.*

**D. Police Cruisers (2) (Police Department)** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds the sum of Seventy-Nine Thousand Seven Hundred Thirty Dollars (\$79,730), or such other amount as the Town Meeting may approve, to purchase two police vehicles and related equipment; the Town's vehicle fleet will not increase because of this purchase, or to take any other action relative thereto.

**Article 8D: We recommend the Town vote to transfer the sum of \$79,730 from Free Cash for the purpose of this article and that the size of the Town's vehicle fleet will not increase because of this purchase. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – The Town is on a regular schedule of replacing police cruisers to maintain the fleet in good condition and for FY12, the recommended replacement is two cruisers.*

**E. Permit Tracking Software Purchase (Building Department)** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Forty Thousand Dollars (\$40,000), or such other amount as the Town Meeting may approve, to purchase a permit tracking software for the Building, Planning, Conservation, Board of Health, Fire, Selectmen, Treasurer, Public Works and other departments to improve communications and permitting, or to take any other action relative thereto.

**Article 8E: We will make a recommendation at Town Meeting.**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – The building department currently issues hard copy building permits with no tracking mechanism for other related departments. This software would integrate the departments listed above.*

**F. Forbes Municipal Building (Buildings and Grounds)** – To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Three Hundred Thirty Thousand Dollars (\$330,000), or such other amount as the Town Meeting may approve, for repairing and replacing the roof at the Forbes Municipal Building, including all costs incidental or related thereto; to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

**Article 8F: We recommend the Town vote to authorize the Board of Selectmen to borrow and appropriate the sum of \$330,000 for the purpose of this article. (6-0-0)**

During its review of this article, the Committee was informed that the roof work on the Forbes Building proposed in this article is necessary regardless of the outcome of the current consolidation study and/or study of a Public Safety Complex.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would replace the roof at the Forbes Municipal Building which is beyond its useful life and is failing. Due to cost, it is recommended that this article be approved as a borrowing article.*

**G. Library Building (Library Board of Trustees) –** To see if the Town will vote to raise and appropriate, borrow pursuant to any applicable statute or transfer from available funds, the sum of Fifteen Thousand Dollars (\$15,000), or such other amount as the Town Meeting may approve, for studying and developing a plan for replacing the HVAC system at the Town Library, or to take any other action relative thereto.

**Article 8G: We recommend the Town vote to transfer the sum of \$15,000 from Free Cash for the purpose of this article. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would fund hiring an HVAC consultant to review replacing the 30 year old Heating, Ventilation and Air Conditioning System in the Library.*

**ARTICLE 9: Improvements to the Country Club Golf Course (Country Club Operating Committee)**

To see if the Town will vote to transfer from the Country Club retained earnings the sum of Thirty Thousand Dollars (\$30,000) or such other amount as Town Meeting may approve, for drainage work and improvements at the Westborough Country Club, and that any unexpended balance be returned to said account, or take any other action thereon.

**Article 9: We recommend the Town so vote. (6-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement: This article would provide funding for the Country Club Committee to make cart path and drainage improvements on the 3rd hole along and near the 2<sup>nd</sup> 3<sup>rd</sup> and 5<sup>th</sup> holes.*

**ARTICLE 10: Senior Center Parking Lot Expansion (Buildings and Grounds)**

To see if the Town will vote to raise and appropriate, transfer from available funds or borrow pursuant to any applicable statute the sum of Forty One Thousand Six Hundred Forty Six Dollars (\$41,646), or such other amount that the Town Meeting may approve for all costs associated

with the completion of the parking lot expansion at the Senior Center and walkway replacement, including but not limited to the purchasing of materials such as asphalt, stone, piping and any other costs associated with the project, or to take any other action thereon.

**Article 10: We recommend the Town vote to transfer the sum of \$41,646 from Free Cash for the purpose of this article. (8-0-0)**

We concur with the Town Manager's statement.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – For many of the events held at the Senior Center, the current parking lot is too small and seniors have to park remotely and walk down the road to use the facility during these events. The Town, through its DPW has done most of the base work in-house to expand the parking lot. This article seeks to fund the costs for materials.*

**ARTICLE 11: Water & Sewer – Capital Equipment & Projects (DPW Manager)**

To see what action the Town may take on the following items **A** and **B**, which may be voted as a block or singly or in any combination, but however voted, will be treated for accounting purposes as if each item were voted as a separate article:

- A. To see if the Town will vote to appropriate the sum of Four Hundred Twenty Thousand Dollars (\$420,000), or such other amount as the Town Meeting may approve, for the purpose of reconditioning its water tanks including but not limited to the Ruggles Street Water Tank and access driveway, drainage, engineering, and incidental and related costs associated therewith; to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto,

**Article 11A: We recommend the Town vote to transfer and appropriate the sum of \$420,000 from Water Retained Earnings for the purposes of this article. (7-1-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would provide funding through the use of retained earnings. The current balance is \$1,006,000. Using \$420,000 leaves a balance of approximately \$640,000 or 14.5% of the Water Fund Operating Budget.*

- B. To see if the Town will vote to amend the vote of the Town passed under Article 10F of the warrant for the May 15, 2010 annual town meeting to read as follows:

That the sum of One Million Dollars (\$1,000,000) is hereby appropriated of which (i) Seven Hundred Seventy-Six Thousand (\$776,000) may be used to pay the costs of engineering, installing, upgrading and/or replacing water mains and (ii) Two Hundred Twenty-Four Thousand (\$224,000) may be used to pay the costs of engineering, installing, upgrading and/or replacing the municipal sewer

system, including all costs incidental and related thereto, in the areas of Town which includes, but is not limited to Whitney Street, Weld Street, Irving Street, Folly Lane, Belknap Street, Hopkinton Road, Maynard Street, Mohawk Circle, Mohawk Drive, and Adams Street, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen is authorized to borrow said amounts under and pursuant to Chapter 44, Section 7 and 8 of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefore, or to take any other action thereon.

**Article 11B: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article is to modify the original vote for this completed project that the Town was able to obtain better funding through the Water Pollution Abatement Trust and the wording of the article needs to be re-phrased for it to qualify.*

**ARTICLE 12: Energy Audit (Board of Selectmen/Green Technology Advisory Committee)**

To see if the Town will vote to raise and appropriate, transfer from available funds or borrow pursuant to any applicable statute the sum of Fifteen Thousand Dollars (\$15,000), or such other amount that the Town Meeting may approve for all costs associated with conducting an energy audit of town and school buildings for the purpose of developing a plan to cost effectively reduce the Town's energy consumption by 20% over five years, or to take any other action thereon.

**Article 12: We recommend this article be defeated. (4-3-1)**

The funding level requested by this article supports energy audits of 2 or 3 town buildings.

The Committee understands and supports the concept and theory of energy audits intended to propose further actions that will reduce energy costs. However, at this time, the majority of the Committee is not convinced that the funded approach (initial audits of 2 or 3 buildings) will provide an adequate return on investment on those buildings. Furthermore, the majority of the Committee believes that energy audits of more than 2 or 3 buildings will be necessary before the Town can develop a plan to reduce its energy consumption by 20% over 5 years.

Some members of the Committee feel that starting with an audit of a single building and measuring the results of that investment would be a better starting point. Those members who voted against the recommendation to defeat this article are in favor of the funding level and approach described in the article.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement: One part of the application process for Westborough to be approved as a Green Community is for the Town to conduct an energy audit and to develop a plan to address energy efficiency issues. These studies can be funded by the state, but there is currently a long waiting period (3-5 years) to have an energy audit funded by the state.*

**Article 13: Hastings School Project (School Committee)**

To see if the Town will vote to raise and appropriate, transfer from available funds or borrow pursuant to any application statute the sum of Two Hundred and Fifty Thousand Dollars (\$250,000), or such other amount as the Town Meeting may approve, for the purpose of replacing pipes and removal of asbestos from the Hastings School, or take any other action thereon.

**Article 13: We recommend the Town vote to transfer the sum of \$250,000 from Free Cash for the purpose of this article. (7-0-0)**

The Committee fully supports that this work be performed at the Hastings School. However, the Advisory Finance Committee is recommending that this work be funded by a transfer from Free Cash rather than a borrowing.

The Committee views this work as a capital expense that can be paid for out of Free Cash just as other capital expenses are being funded from Free Cash at this Town Meeting. Although the size of the request is at a level that has, in the past, led to a recommendation of a borrowing rather than a one-time transfer, the Committee believe that: (a) the use of Free Cash is appropriate for this work, (b) that the Town’s Free Cash surplus is not harmed by a transfer since such a transfer would still leave the Free Cash balance at the end of this Town Meeting higher than the Free Cash balance was at the end of last year’s Town Meeting, and (c) the taxpayers are better served by paying for this work with a one-time transfer from Free Cash than by increasing the Town’s debt which would likely increase taxes in the future.

The Board of Selectmen voted to support the Article as recommended by the Town Manager. (4-0-0)

*Town Manager’s Statement: The design of the heating/HVAC system at the Hastings School has led to corrosion in some pipes that carry water to the point where there are now leaks that need to be repaired and corrected. In order to access this area, there is asbestos ceiling tiles and asbestos on the pipes that will need to be removed. The School Department has received an estimate to have the work completed and it would be preferred to have the work completed over the Summer months when school is not is session.*

**ARTICLE 14: Tax Increment Financing Plan (TIF) (Board of Selectmen)**

To see if the Town will vote to (a) approve a TIF Plan and Tax Increment Financing (TIF) Agreement between 2 Tech Works and the Town of Westborough, both on file with the Board of Selectmen and Town Clerk and incorporated herein by reference for a period of five years which term shall begin on July 1, 2011, or such later time pending approval from the relevant agencies of the Commonwealth of Massachusetts for property located at 2 Technology Drive (Block 28, Lot 63), including designation of a TIF Zone as described in the TIF Plan, with exemption percentages as follows: Year 1, 50%; Year 2, 40%; Year 3, 30%; Year 4, 20%; Year 5, 10%; (b) authorize the Board of Selectmen to execute the TIF Agreement, and any documents relating thereto, and to take such other actions as are necessary or appropriate to implement those documents pursuant to the provisions of MGL Ch. 40, § 59; (c) authorize the Board of Selectmen

to submit all such necessary or required documents to the Economic Assistance Coordinating Council of the Commonwealth of Massachusetts for approval and designation of the 2 Technology Drive Economic Opportunity Area, TIF Zone, TIF Plan and Certified Project; (d) take such other and further action as may be necessary or appropriate to carry out the purposes of this vote; or take any other action thereon.

**Article 14: We recommend the Town so vote. (7-1-0)**

The Committee notes that eClinicalWorks committed to and began work on their expansion plan without final Town Meeting approval, which demonstrated a show of good faith in their plan to keep jobs in Westborough. The Committee also learned from the Board of Selectmen and Town Manager that the company is required to meet the requirements of this plan and that there are consequences if the company does not meet its obligations.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager Statement – This article authorizes the Board of Selectmen to create an Economic Opportunity Area at 2 Technology Drive and to offer and execute a Tax Increment Financing Plan/Agreement to 2 Tech Works (d.b.a. eClinicalWorks) at 2 Technology Drive. The company employs approximately 650 people in Westborough and was considering moving out of Town when the Town became involved and negotiated an agreement to keep them in Town where they moved to a larger building and undertook substantial renovations. The Tax Increment Financing arrangement only applies to the incremental increase in value of the property, so there is no tax loss, only a temporary reduction in how much of a tax increase would be applied to the increase in value of the property. The Town’s involvement also allows for opportunity for state tax benefits to 2 Tech Works (d.b.a. eClinicalWorks).*

<b><u>2 Technology Drive</u></b>	<b><u>FY11</u></b>	<b><u>FY12</u></b>	<b><u>FY13</u></b>	<b><u>FY14</u></b>	<b><u>FY15</u></b>	<b><u>FY16</u></b>
Real Estate TIF %	n/a	50%	40%	30%	20%	10%
Personal Property TIF %	n/a	25%	20%	15%	10%	5%
Property Taxes without the Project	144,023	144,023	144,023	144,023	144,023	144,023
Property Taxes with the Project	144,023	259,246	297,080	320,744	346,032	373,033
<b>Increase in Property Taxes</b>	<b>n/a</b>	<b>115,223</b>	<b>153,057</b>	<b>176,721</b>	<b>202,009</b>	<b>229,010</b>
Property Tax Savings to ECW	n/a	57,748	52,769	41,437	28,916	15,131

**ARTICLE 15: Charter Corrections (Town Counsel)**

To see if the Town will vote to authorize the Board of Selectmen to petition the Legislature for special legislation to amend the Charter as follows:

in Section 3-2(d) – delete the third clause reading, “members of the town boards, commissions or committees for which the boards has explicitly designated as the appointing authority in said section 5-2,” and replace it with the words, “town boards, commissions, or committees for which

section 5-2 of this charter has designated the selectmen as appointing authority.” And

in Section 3-2(f) – delete the second sentence reading, “An employee holding the office of Selectman in the Town of Westborough on the effective date of this act may serve the remaining period of his term, but shall be ineligible for re-election while so employed.” And

delete Section 3-3(c) and replace it with the following: “Section 3-3(c) Powers and Duties – The Moderator shall have the powers and duties provided for that office by statute, by the Charter, by Bylaw and by other vote of the Town Meeting.” And

delete Section 3-3(d) and replace it with the following: “Section 3-3(d) Appointments – The Moderator shall appoint for fixed overlapping terms: all members of the advisory finance committee, two members of the capital expenditure planning committee and members of such other committees special or standing as may from time to time be established by Town Meeting designating the Moderator as the appointing authority. These appointments shall be made such that the terms of office of as nearly an equal number of members shall expire each year.” And

delete Section 4-2(a)(ii) and replace it with the following: “(ii) Members of other Town boards, commissions, or committees and other personnel for which the Board of Selectmen, Town By-Law, or Town Meeting action has directed the Town Manager to act as appointing authority as long as that appointing authority does not contradict an appointing authority designated in this charter, and”. And

in Section 5-2(a) delete the words, “Walkup Robinson Fund” and replace it with the following, “Representative to the Walkup Robinson Fund”. And

in Section 5-3(e) – delete the words, “Filling Vacancies on Boards, Commissions or Committees. Notwithstanding any contrary special or general or special law to the contrary, a vacancy, on a board, commission or committee for a permanent temporary position shall be filled in the same manner as prescribed for the initial appointment,” and replace them with the words, “All vacancies on any board, commission or committee shall be filled in the same manner as the initial appointment.”

Or take any other action thereon.

**Article 15: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement – This article would correct changes made to the Town Charter by the Legislature that were different from the changes Town Meeting previously approved. This is an attempt to have the Charter read as the Town intended.*

**ARTICLE 16: Charter Addition (Town Manager)**

To see if the Town will vote to authorize the Board of Selectmen to petition the Legislature for special legislation to amend the Charter as follows:



Add a new Article 8 to read:

**ARTICLE 8**  
**Department of Public Works**

There shall be a Department of Public Works which shall have all the powers and duties now or from time to time vested by law in the following boards, departments or offices: Highway Superintendent, Water Commissioners, Sewer Commissioners and Tree Warden. The Department of Public Works shall in all respects be the lawful successor of the aforementioned boards, departments, and offices.

The Department shall furnish engineering services, provide for the maintenance and repair of the Town buildings and property, and performance of such duties of any other boards, departments, and offices of the Town as may be reasonably related to the duties and responsibilities of this Department, and as the Town may, from time to time under this Charter require, any other provisions of law to the contrary notwithstanding.

The Department shall be headed by a manager who shall be appointed according to the provisions of Section 3-2(d). He shall be responsible for the efficient exercise and performance of all powers, rights, and duties of the Department. He shall be especially fitted by education, training, and experience to perform the duties of said office, and may or may not be a resident of the Town at the time of his appointment. During his tenure, the manager of the Department of Public Works shall not hold elective office, nor engage in any other business or occupation unless the other business or occupation is approved in advance by the Board of Selectmen. He shall keep full and complete records of his office and render to the Town as often as it may require a full report of all operations under his control during the period reported upon; and from time to time as required by the Selectmen he shall make a synopsis of such reports for publication. He shall keep the Selectmen fully advised as to the needs of the Town within the scope of his duties. He shall be bonded by a surety company and the cost of said bond shall be borne by the Town.

The Board of Selectmen shall be responsible for the overall supervision of the Department of Public Works and for the establishment of policies to guide the Manager of Public Works.

Or take any other action thereon.

**Article 16: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – The Charter originally included a section entitled, “Transitional Provisions” which was removed in 2008. This section included the above transition combining all of the various offices into a Department of Public Works. Most notably, this included the assumption of the duties and responsibilities of the Water and Sewer Commission by the DPW Manager. When this section was removed from the Charter (since the transition had occurred) it removed this very important provision of oversight of the Water and Sewer Departments.*

**ARTICLE 17: Open Space Article 38 2002 Amendment (Board of Selectmen)**

To see if the Town will vote to amend its action under Article 38 of the 2002 Annual Town meeting regarding the Open Space Preservation Committee, to reduce the number of at-large appointments from five to four, to eliminate the Board of Selectmen representative on the Committee, and to assign a purpose to the Committee, so that the language authorizing the Committee shall read:

There shall be a committee known as the Open Space Preservation Committee consisting of seven members of whom four shall be appointed by the Board of Selectmen, and one each by the Conservation Commission, Planning Board and Recreation Commission. The appointing bodies may appoint individuals from among their membership or from the community at large. Current members of the Open Space Preservation Committee shall serve out their remaining terms, and thereafter appointees shall serve one year terms so that the number of members shall be reduced from nine to seven through attrition. The Open Space Preservation Committee shall be charged with encouraging and promoting the preservation and acquisition of open space in the town. From time to time, the Committee shall update and revise the text of the Open Space Plan for approval in accordance with the Massachusetts General Laws. The Committee shall identify land that may be acquired for conservation, open space, recreation and related purposes, and shall periodically work to create an inventory of open space parcels in the community. The Committee shall advise the Board of Selectmen regarding the exercise of any right of first refusal under Chapter 61A of the General Laws.

or take any other action thereon

**Article 17: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article updates the Open Space Preservation Committee from the vote at the 2002 Annual Town Meeting by reducing its members and stating the purpose of the Committee.*

**ARTICLE 18: Zoning Article Amendment (Building Commissioner)**

To see if the Town will vote to amend the Town of Westborough Zoning Bylaws, Article 3, Dimensional Regulations, Section 3300, Sign Regulations by deleting Subsection 3332, Item **b** and replacing it with a new Subsection 3332, Item **b** as follows:

By deleting:

- b. Each commercial or industrial enterprise may only have one (1) Ground Sign and one (1) Roof or Wall Sign.

And by inserting in its place the following:

- b. Each commercial or industrial enterprise may only have one (1) Ground Sign and one (1) Roof or **two (2) Wall Signs.**

Or take any other action thereon.

**Article 18: We recommend the Town so vote. (8-0-0)**

The Planning Board held a public hearing regarding this article on April 19, 2011 and unanimously voted to support this article.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would allow two building signs to be placed on the walls of buildings.*

**ARTICLE 19: Change in Building Inspector Title to Building Commissioner (Town Manager)**

To see if the Town will vote to amend the Town of Westborough Zoning Bylaws, Article 1, Administration and Procedures, Section 1200, Administration, Subsections 1210, Building Inspector; Subsection 1220, Permits Required; Subsection 1243, Submission of Plans; Subsection 1245, Design Review for Downtown Westborough, Item C, Applicability and Authority; Subsection 1260, Enforcement; Article 2, District Regulations, Subsection 2410, Pre-existing Non-conforming Uses or Structures; Article 4, Special Regulations, Subsection 4760, Violations as follows:

By deleting all references to “Building Inspector”

And by replacing and inserting in place thereof the words “**Building Commissioner**”

Or take any other action thereon.

**Article 19: We recommend the Town so vote. (8-0-0)**

The Planning Board held a public hearing regarding this article on April 19, 2011 and unanimously voted to support this article.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager's Statement – This article would correct the references to correspond to the position title in the Town Charter.*

**ARTICLE 20: Site Plan Correction (Town Manager)**

To see if the Town will vote to amend the Zoning Bylaw of the Town of Westborough, Article 1, Administration and Procedure, Section 1200, Administration, Subsection 1240, Site Plan Review, Findings – Procedures, and Subsection 1241, Design Requirements as follows:

By deleting the following language from Section 1200, Administration, Subsection 1240:

“The Board of Selectmen shall review site plans for development prior to approval of application for Building Permits for all uses specified in Section 2200, Use Regulations, and which involve six (6) or more parking spaces; to make findings and determinations in regard to such cases in conformity with Section 1241 of this Bylaw”

And by inserting in its place the following:

“The Board of Selectmen shall review site plans for development prior to approval of application for Building Permits for all uses specified in **Section 2300**, Use Regulations **Schedule**, and which involve six (6) or more parking spaces; to make findings and determinations in regard to such cases in conformity with Section 1241 of this Bylaw”

And by deleting the following language from Section 1200, Administration, Subsection 1241, Design Requirements:

“The Board of Selectmen shall approve a site plan only upon their determination of the following”:

And by inserting in its place therefore the following:

**“The Board of Selectmen shall only approve a site plan upon a determination that the following have been satisfied”:**

Or take any other action thereon.

**Article 20: We recommend the Town so vote. (8-0-0)**

The Planning Board held a public hearing regarding this article on April 19, 2011 and unanimously voted to support this article.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement – This Article would correct the reference to the Use Schedule in Section 2300 (the current bylaw states 2200) and would further clarify that a list of items that follow this sentence in the bylaw must be satisfied for the Selectmen to approve a site plan.*

**ARTICLE 21: Site Plan Change (Town Manager)**

To see if the Town will vote to amend the Zoning Bylaw of the Town of Westborough, Article 1, Administration and Procedure, Section 1200, Administration, Subsection 1244, Procedures of the Board of Selectmen, the following wording in the second paragraph:

By deleting the following language from Section 1200, Administration, Subsection 1244:

“The Board of Selectmen shall hold a public hearing within sixty-five (65) days of receiving the application and shall take final action within thirty (30) days of the hearing, it nonetheless being the intention of this Bylaw that the Board of Selectmen shall act as expeditiously as is practical on such application.”

And by inserting in its place the following:

**“The Board of Selectmen shall hold a public hearing within sixty-five (65) days of the Building Commissioner accepting a completed application which meets all of the criteria required by the Zoning Bylaws, including the payment of any fees, established by the Board of Selectmen, and shall take action within thirty (30) days of the hearing, it nonetheless being the intention of this Bylaw that the Board of Selectmen shall act as expeditiously as is practical on such application.”**

Or taken any other action thereon.

**Article 21: We recommend the Town so vote. (8-0-0)**

The Planning Board held a public hearing regarding this article on April 19, 2011 and unanimously voted to support this article.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Summary – The current bylaw requires the Selectmen to hold a public hearing within 65 days of receiving a site plan application, whether it’s complete or not. This has led to multiple extensions of the deadline to allow applicants the time to complete their applications. If the 65 days expires without action by the Board of Selectmen, site plans may be considered constructively approved without going through the process and receiving actual approval or the Selectmen are placed in a position of denying applications. This change would change the day the clock starts ticking to the day a completed application is accepted by the Building Commissioner.*

**ARTICLE 22: Corporate Cafeteria Sewer Privilege Fee (Town Manager)**

To see if the Town will vote to authorize the Board of Selectmen to petition the Legislature for special legislation to amend Article 17 of the General Bylaws, Section 3 (a)(5) to add “open to the public” after the word “cafeteria” and further to add a new section under Article 17, Section 3 (b)(3) that would read:

3. For corporate cafeterias, open only to the employees of a private company, the calculation for any additional sewer connection fee for said cafeteria would be to apply the formula in Section 3(b)(2) for the overall building connection fee and add the difference between this fee and the fee for a cafeteria open to the public found in Section 3(a)(5) of this Article. If the calculation for Section 3(a)(5) is less than Section 3(b)(2) no additional amount shall be due above that calculated using Section 3(b)(2).

Or take any other action thereon.

**Article 22: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement – During the past two years, this issue has arisen where companies are looking at including a private corporate cafeteria for their employees only generally serving lunch. Under the current bylaw, there is a calculation for the overall building size for office or industrial buildings and then an additional calculation for cafeterias, restaurants, etc, which in some cases is larger than the fee for the entire building. This proposal would take the calculation for the building size and add to it only the difference between this calculation and the calculation for a large cafeteria. Additionally, in the case of smaller cafeterias where the calculation was less than for the entire building, no additional fee would be due.*

**ARTICLE 23: Water Use Restriction Bylaw (Town Manager)**

To see if the Town will vote to amend the General Bylaws, Article 40, Section 4 “Declaration of a State of Water Supply Conservation” to change the first sentence of this section from:

“The Town, through its Board of Selectmen, may declare a State of Water Supply Conservation upon a determination by a majority vote of the Board that a shortage of water exists and conservation measures are appropriate to ensure an adequate supply of water to all water consumers.”

To:

“The Town, through its Town Manager or by a majority vote of its Board of Selectmen may declare a State of Water Supply Conservation upon a determination by the DPW Manager that a shortage of water exists and conservation measures are appropriate to ensure an adequate supply of water to all water consumers;” or take any other action thereon.”

**Article 23: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement – During the drought this past summer, the Town has had to institute two levels of water restrictions and in both instances it would have required the Selectmen to hold an emergency meeting. Water restrictions are triggered by water levels as determined in the Town’s Water Management Act Permit and is an administrative matter. During the summer months while the Selectmen are on a once per month meeting schedule is the most likely time that a water restriction will need to be placed and as demonstrated this summer, these did not occur on the date of a Selectmen’s meeting. This article would allow the Town Manager to declare the water supply restriction.*

**ARTICLE 24: Use of Insurance Proceeds in Excess of \$20,000 (WWTP Board)**

To see if the Town will vote to appropriate a sum of money as the Town Meeting may approve,

for the use of the Wastewater Treatment Plant Board for the replacement of a clarifier cover that collapsed under the weight of snow, the money so appropriated to be transferred from the account “Receipts Reserved for Appropriation, Insurance Reimbursement in Excess of \$20,000.” or take any other action relative thereto.

**Article 24: We recommend the Town so vote. (8-0-0)**

The insurance payment for the repair of the winter storm damage at the Wastewater Treatment Plant is expected to be \$1,000,000. The Town Meeting needs to authorize the appropriation of this settlement money which is expected to fully cover the cost of the repair.

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement – During early February, a cover on one of the clarifiers at the Wastewater Treatment Plant collapsed under the weight of snow. A claim has been filed with the Town’s Insurer and the cost exceeds \$20,000. MGL Ch. 44, §53(2) requires a Town Meeting vote to use insurance proceeds that exceed \$20,000.*

**ARTICLE 25: Release of a Deed Restriction from Article 24 of 1954 Annual Town Meeting (Foreign Wars Post No. 9013) - Citizen’s Petition**

To see if the Town will authorize the Board of Selectmen to release a restriction adopted under Article 24 of the 1954 Annual Town Meeting which restriction was incorporated into the 1955 deed from the Town to VFW Post 9013. The restriction states “In the event said post shall ever liquidate or disband or move to another location so that said post does not require said premises, the same will automatically revert back to the Town of Westborough”,

Or take any other action thereon.

**Article 25: The Committee will make a recommendation at Town Meeting.**

The Committee supports the VFW Post and their efforts to improve their facilities and expand their membership. However, there are a number of open questions that need to be answered before the Committee can make a specific recommendation. The Committee would like to understand if there are ways the Town can preserve some right to the property and building should the Post move or disband while still allowing the Post to secure the funding they need for their plans.

The Board of Selectmen recommendation to be provided at Town Meeting.

*Town Manager’s Statement – The article seeks to delete the deed restriction that would revert ownership of the VFW to the Town should the VFW abandon the property. The VFW is seeking to make improvements and needs to have a clear title without this restriction to obtain financing.*

**ARTICLE 26: Correction of Prior Town Meeting Vote (Town Manager)**

To see if the Town will vote to amend its action under Article 29 of the 2010 Annual Town

Meeting to re-number the approved General Bylaw “Article 47” or take any other action thereon.

**Article 26: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement: At last year’s Annual Town Meeting, the Town approved a statutory acceptance and related bylaw related to providing incentives to cleaning up contaminated property. The bylaw that was approved was inserted as Article 45. There already is an Article 45 so the next article in progression is Article 47.*

**ARTICLE 27: Libbey Property Transfer to Conservation Commission (Town Counsel)**

To see if the Town will vote to transfer the care and custody of parcel 3-7, as it appears on the Assessor’s Map, from the Board of Selectmen to the Conservation Commission, to be held in perpetuity as conservation land, or take any other action thereon.

**Article 27: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement: This parcel was obtained by the Town for the purposes of conservation, but has not been transferred to the Conservation Commission as per the original intent. This article transfers the control of the property to the Conservation Commission. This is a 110 acre parcel off Adams Street that the Town obtained in 1995.*

**ARTICLE 28: Westborough Community Land Trust Gift Acceptance (Town Counsel)**

To see if the Town will vote to authorize the Conservation Commission to accept, as a gift from the Westborough Community Land Trust, parcel 8-170A as it appears on the Assessor’s Map, to be held in perpetuity as Conservation Land, or take any other action thereon.

**Article 28: We recommend the Town so vote. (8-0-0)**

The Board of Selectmen voted to support this Article. (4-0-0)

*Town Manager’s Statement: This parcel is a 2.5 acre parcel off Adams Street that borders the above parcel and is being donated to the Conservation Commission by the Westborough Community Land Trust.*



## ENTERPRISE FUNDS

The enterprise fund statute, M.G.L. c. 44, § 53F ½ was enacted to provide communities with more flexibility to account separately for a range of municipal services for which a fee is charged in exchange for goods or services. A city or town may adopt an enterprise fund for “a utility, healthcare, recreational or transportation facility.” Examples include provision of water, sewer, trash disposal, ambulance services, nursing homes, skating rinks, swimming pools, and golf courses. An enterprise fund may not be established for normal government operations such as public safety, inspectional services or cemeteries. Once adopted by Town Meeting vote, an enterprise fund must be operated as such for a minimum of three years before it may be rescinded. Enterprise funds can only be used for the stated purpose of each particular fund, and cannot be used for non-enterprise services.

Westborough has established three separate enterprise funds for its water utility, sewer and wastewater treatment, and its golf course. Generally, residents and businesses that use town water and are connected to town sewers are assessed a fee for the amount of water going in (water rate), and a fee for the water to leave (sewer rate). People who do not use an enterprise fund service do not pay fees for that service. For example, a resident who does not use town water but is connected to town sewer would only pay sewer fees. Approximately 80% of Westborough is served by Town sewer.

The voters at Town Meeting decide whether or not to fund appropriations for both regular government and enterprise-funded operations. The key distinction is that spending for enterprise accounts is supported by user fees, not tax revenues. Although the correlation is neither simple nor direct (factors include available revenue sources, borrowing costs, fixed costs unrelated to usage, costs related to usage, the amount of usage, the number of users, etc.), it is fair to say that when additional spending is authorized for an enterprise fund, the rates or fees for that service are likely to increase. We provide a very simplified diagram to illustrate the separate funding sources.

### Enterprise Funded Operations:

Enterprise Retained Earnings Account, beginning balance →	Plus (+) anticipated revenue from user fees and state or federal revenues sources, if any, →	Minus (-) appropriations and Reserve Fund transfers authorized by Town Meeting vote →	= Balance in Enterprise Retained Earnings →	Reviewed by appropriate authority, who may vote to increase user fees.
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### Regular Government Operations:

Prior Year Levy Limit Amount →	Plus (+) 2.5%, New Growth, School Debt Exclusion, Local Revenue, State Aid, Free Cash, Avail Transfers, etc., →	= Levy Limit. Amount that can be raised by taxes without a Proposition 2 ½ override →	Amount voted at Town Meeting to Raise & Appropriate →	= Amount needed to raise by local taxes.
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## EXPLANATION OF FUNDING SOURCES

Each article in the warrant that requires funding includes wording indicating one or more options for obtaining the money. There are three (3) usual sources of funding that can be used individually or in conjunction with one another:

- To "**raise and appropriate**" means to raise the money via the property tax and appropriate it for the purposes of the article or motion.
- To "**transfer from available funds**" means to utilize unexpended money from previous appropriations or other available funds.
- To "**borrow pursuant to any applicable statute**" means to borrow money to be paid back, with interest, over a period of time.

## GLOSSARY OF TERMS<sup>7</sup>

**Debt Exclusion** - An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

**Excess Levy Capacity** - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

**Free cash** - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

**Levy** - The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

**Levy Limit** - A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes

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<sup>7</sup> Definitions provided by the Massachusetts Department of Revenue in its "Municipal Finance Glossary" available at: <http://www.mass.gov>. (DOR: Home > Local Officials > Municipal Data and Financial Management > Municipal Knowledge Base).

a capital expenditure exclusion, debt exclusion, or special exclusion.

**Local Aid** - Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

**Local Receipts** - Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

**New Growth** - The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY06 is based on new construction, etc. that occurred between January and December 2004. In the fall of 2005, when new growth is being estimated to set the FY06 levy limit, the FY05 tax rate is used in the calculation.

**Overlay Reserve** - An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

**Overlay Surplus** - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose.

**Reserve Fund** - An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

**Stabilization Fund** - A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (M.G.L. c. 40, §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund.

## **About the Advisory Finance Committee:**

Article 3 of Westborough's Town Bylaws describes the form and function of the Town's Advisory Finance Committee

URL: [http://town.westborough.ma.us/Public\\_Documents/WestboroughMA\\_ByLaws/Article%203](http://town.westborough.ma.us/Public_Documents/WestboroughMA_ByLaws/Article%203)

### **ARTICLE 3: Advisory Finance Committee**

**Section 1.** There shall be an Advisory Finance Committee consisting of nine voters of the Town, no one of whom shall be a Town officer now elected by ballot, or an appointed official or a Town employee. Said Committee shall choose its own officers and shall serve without pay, except the clerk, who shall receive reasonable compensation for his services. The clerk of said Committee may or may not be a member of the Committee.

**Section 2.** The Moderator, after each Annual Town Meeting, shall appoint three members of said Committee for terms of three years. The terms of office of said members shall commence immediately upon qualification, and shall expire after the final adjournment of the Annual Town Meeting or as soon as their successors are appointed and qualified.

**Section 3.** The Moderator shall fill by appointment any vacancies which may occur and said appointee shall serve for the remainder of his predecessor's term of office.

**Section 4.** To this Committee shall be referred all articles in any warrant for a Town Meeting, and said Committee shall report thereon to the Town Meeting and make such recommendations as it deems best for the interests of the Town and its citizens. This Committee shall also consider all matters relating to the appropriation, borrowing and expenditure of money by the Town, its indebtedness, methods of administration of its various departments, and other municipal affairs. Town Departments shall consult the Finance Committee relative to contracts for professional services and said Committee shall make recommendations thereon to the various Town Departments.

**Section 5.** In the discharge of its duty, said Committee shall have free access to all books of record and accounts of any office or department of the Town.

*Welcome to the 2011 Annual Town Meeting! My job is to preside and regulate the proceedings in accordance with established procedures. I'm grateful to the Advisory Finance Committee for once again making space available for this brief summary of those procedures. It is of course no substitute for the rules themselves, but since they are widely dispersed throughout a number of sources, this informal summary may be helpful. If you have questions that aren't answered here, please ask-- on town meeting floor, or one-on-one when we are not in session. And if you have thoughts on how our town meeting might be improved, by all means utilize the comment forms available at the check-in desks, or attend the **post-town meeting review session scheduled for May 24 at 5 PM in the Selectmen's Office at 34 West Main Street.***

*Joe Harrington, Moderator*

## WHAT IS THE TOWN MEETING, AND HOW DOES IT WORK?

The town meeting is the **legislative branch** of our local government. It has the power to make and amend local by-laws, and to appropriate funds on behalf of the town. Under state law, many other matters come before the meeting as well. We have an **open town meeting**, which means that any registered voter may attend and speak. Each voter present gets one vote, and the majority rules. Town meeting votes typically authorize various actions to take place, while the Board of Selectmen, the School Committee, or others from the executive branch actually take these actions.

The meeting operates under the **Massachusetts General Laws** (see Chapter 39 for many of the rules), and in accordance with our **Home Rule Charter** (see Article 2) and **By-laws** (see Articles 2-3). In situations not covered by these authorities, guidance is provided by local tradition and **Town Meeting Time**, the handbook of parliamentary procedure published by the Massachusetts Moderators Association. It is available in the public library. Robert's Rules of Order is not used.

## WHAT ACTIVITIES GO ON OUTSIDE THE MEETING?

Literature from various sources pertinent to the subjects to be discussed at the meeting, and to community, school and local government activities in general, is available in the lobbies outside the meeting room. Various local organizations may also be present in order to disseminate information, generate support, and raise funds. Approval of the School Department and the moderator must be secured in advance in order for an organization to do this. You start this process by contacting Cynthia Crowley in the School Department offices on the third floor of the Forbes Municipal Building. This should be done at least two weeks before the meeting starts, and preferably earlier.

## HOW DO I GAIN ADMISSION TO THE MEETING?

Registered voters must obtain a colored **voting slip** from the **checkers** outside the auditorium, for purposes of identification. Non-voters are welcome to attend as well. They usually sit in the designated "non-voter" section. No votes are counted, nor is debate entertained, from this section. Non-voters who wish to sit in a voter section and participate in debate should see the checkers and obtain a Request for Permission for Non-Voter to Participate in Town Meeting, and

follow the instructions given.

## WHAT BUSINESS MAY BE TRANSACTED AT A TOWN MEETING?

The agenda for a town meeting is called the **warrant**; it is issued by the selectmen and posted in advance. The **articles** in the warrant comprise a list of all the business to be considered by the town meeting, and no binding action may be taken on matters not described there. The articles are usually taken up in the order that they are listed, but this is not required. The order may be changed by vote of the meeting.

Each article in the warrant that requires funding includes wording indicating one or more options for obtaining the money. See the Finance Committee's **Explanation of Funding Sources** for more on this subject.

## WHO ARE THE PLAYERS, AND WHERE DO THEY SIT IN THE HALL?

The warrant is drawn up by the **town manager** with the advice of **town counsel**, and is formally issued by the **Board of Selectmen**. These individuals are all seated at the front of the hall, at the voters' left.

The meeting is conducted by the **moderator**; who stands at the lectern on the stage. Seated nearby is the **town clerk**, who supervises the checkers and is responsible for preparing the record of the meeting.

The **Advisory Finance Committee** is seated at the front of the hall at the table to the voters' right. This group is charged with preparing an independent recommendation for the voters on each article in the warrant. Committee members may not serve the town in elective office or as officials appointed in any other capacity, nor may town employees serve. The articles in the warrant, plus the recommendation on each by the Advisory Finance Committee, form the principal content of this booklet.

The tables in the center are utilized by others involved in whatever business is at hand. The **School Board** and the **School Department** sit toward the front of the hall at the voters' right, while the **Planning Board** and the **heads of the major town departments** are typically seated at the front at the center and the left.

The **Personnel Board** and many other boards, committees, and individuals play key roles in the meeting.

## HOW IS DISCUSSION CONDUCTED?

At each session of the meeting, after preliminary activities such as appointment of **tellers**, the moderator introduces each article in order. The department or individual responsible for it is asked to make an appropriate motion, and explain the supporting reasons. While articles may be general in their wording, motions are always specific. For example, a specific source of funds is selected. The town meeting acts on motions, not articles. A motion may be identical to the article under which it is made, or it may differ, either from the outset or through amendment.

However, it may not go beyond the scope of the article.

No one may speak without first being recognized by the moderator. Once a voter is recognized, a member of a local Scout troop will bring a microphone; we thank them for providing this service. Standing microphones are also available for those who wish to maximize the chance that they will have an opportunity to speak.

#### WHAT ARE THE GUIDELINES FOR SPEAKING AT THE MEETING?

Each speaker begins by giving his or her name and street address for identification. We have no formal time limits, per speech or per article, unless specifically voted by the meeting, but needlessly extended speeches are discouraged. After introductory statements, a maximum of three minutes per speech is a good guideline.

It is our long-standing tradition not to applaud, heckle or interrupt at any time when debate is in progress, out of courtesy and mutual respect for one another.

Although it should not be done prematurely, a voter who feels that there has been sufficient discussion may move to end debate. However, it is our custom not to allow this motion as part of a speech, not even a short one. A voter who wishes to propose that debate be ended must first be recognized and identify himself or herself; then he or she should simply say, "I move that debate be ended." If in the moderator's view there has been sufficient opportunity for debate, the motion will be accepted and put to a vote.

#### ARE THERE ANY GUIDELINES FOR SPEAKERS PRESENTING PROPOSALS TO THE MEETING?

Presenting a proposal to the town meeting is immensely facilitated by observation of some basics set forth in a document prepared specifically for those involved in the preparation and advocacy of the articles. It covers certain procedures in more detail than is found here, offers tips on how to improve a presentation's chances of success, and discusses the preparation of clear, legible visuals. It is available on the Town's Web site (see the answer to the last question below). You may also obtain a copy from the moderator.

#### HOW IS VOTING CONDUCTED AT A TOWN MEETING?

When the discussion is over the vote is taken by a display of **voting slips**. The proposal under discussion is typically embodied in the main motion; it may be modified by motions to amend, or dealt with by other motions, such as a motion to refer to a committee. At times we may entertain 1 or 2 amendments at the same time as the main motion and discuss all at once. Votes are taken in accordance with an established order of precedence. The treatment and order of receipt of all motions is left to the final decision of the moderator.

Votes may be counted by the **tellers** if the moderator so directs, and must be counted if the announced outcome is immediately questioned. Many decisions require simple majority votes, but sometimes a **super-majority** is required. A motion to terminate debate requires a two-thirds vote. Certain actions require a two-thirds vote per State law, including borrowing (e.g. Articles

8F, 11B, and 13), establishing or amending zoning by-laws (e.g. Articles 18-21), and purchase or disposal of land or an interest in land (e.g. Article 25).

#### CAN A VOTE AT TOWN MEETING BE BROUGHT UP A SECOND TIME?

A vote taken at the town meeting can be reconsidered by the same meeting, if reconsideration is approved by the meeting. Our **reconsideration by-law** reads as follows:

“Once final action has been taken on an article, and the meeting has taken up the next order of business or has adjourned, the matter may not again be taken under consideration at that town meeting unless in the best judgment of the Moderator a significant error or omission occurred in the language or the process of the original action on the article, or a significant change of circumstances has occurred, such that there is a clear likelihood that the outcome could change upon reconsideration or that reconsideration would be in the Town’s best interest. Such errors, omissions, or changes of circumstances shall be brought to the Moderator’s attention as soon as they are known, and the Moderator shall determine if and when the matter will be taken up. The Moderator shall announce this decision to the town meeting. If the Moderator determines that the matter may be taken up pursuant to this section, a three-quarters vote shall be necessary in order to proceed with reconsideration.”

#### WHERE CAN I FIND OUT MORE?

You can consult the sources listed in the answer to the first question, or go to [www.town.westborough.ma.us](http://www.town.westborough.ma.us), and click on “Town Meeting” at the upper left. Both video and print documents are available.



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*Please make this booklet your copy for the duration of Town Meeting.*