
WESTWOOD FINANCE COMMISSION

2002 ANNUAL REPORT

**WARRANT AND RECOMMENDATIONS
FOR THE ANNUAL TOWN MEETING**



ANNUAL TOWN MEETING

**MAY 6, 2002 – 7:30 P.M.
WESTWOOD HIGH SCHOOL**

PLEASE BRING THIS REPORT TO TOWN MEETING FOR REFERENCE.



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Finance Commission Membership

Terms Expiring in 2002

James J. Gavin
Robert J. Knox
Howard Messing
Bruce H. Montgomery
Michael F. Raftery

Terms Expiring in 2003

James Connors
Daniel J. Lehan
David G. O'Leary
Deborah Powers
Ann M. Wood

Terms Expiring in 2004

Thomas A. Bockhorst
Brian K. London
Robert C. Malster
Susan T. Shaw
Katharine S. Welch

Sheila E. Nee, Administrator

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



WESTWOOD FINANCE COMMISSION

A MESSAGE TO WESTWOOD RESIDENTS

FROM CHAIRMAN DAVID G. O'LEARY

The Finance Commission begins its work every year in June. The Commission meets monthly to keep abreast of issues impacting the finances of Westwood. The Commission's work goes far beyond our regular monthly meeting. Members spend countless hours carrying out their responsibilities. We meet with town department heads; perform site visits of town buildings and properties; attend meetings; review and make recommendations on the municipal and school budgets; as well as review and make recommendations on town meeting warrant articles.

The past year has been significant for our nation and our town. National events such as the economic recession, the September 11th terrorist attack, and the stock market decline, have impacted the town's financial condition. Additionally, local events including the increased high school project cost, the decline of tax receipts, the absence of large commercial or residential developments to provide additional tax revenues, and the continued growth of the school age population, have further impacted the town's finances.

The town's fiscal position currently is in good health. In December 1998, the town's credit rating was upgraded to Aa1; this rating was reaffirmed in March, 2002 at the time of the most recent bond issue. This is a reflection of the town's sound financial management and our ability to repay our debt obligations.

Given current tax revenue projections, it is clear that recent decisions the town has made relating to construction projects and debt exemptions have now reached a critical turning point in terms of repayment. These projects include the high school, new DPW/municipal building, and the Downey and Martha Jones Schools. The full impact of paying for these projects is not reflected in your current tax bill. Westwood has been fortunate to have a commercial tax base that alleviates, to some degree, the tax burden on the homeowner; but increases will be noticed in your tax bills. Town Meeting approval of the proposed FY03 budget which includes the School override request of \$1,615,203 and capital warrant articles will increase the average tax bill by 10.7% or \$495 (based on average assessed home value of \$334,000).

In order to provide voters a better understanding of how the financing of debt affects the town's finances and ultimately your tax bills, the Commission this year formed the "Debt Subcommittee". Residents will find that Subcommittee's report (beginning on page 6) informative. The burden of managing the town's borrowing is the responsibility of Treasurer John Cronin. The town benefits from his 20+ years' experience in the industry and we are fortunate to have Mr. Cronin's steady, experienced hand at the helm.

The town has approved overrides to support school growth while maintaining a level of service, such as smaller class sizes, teacher aides, and sports programs. Because student growth continues to vex the town's finances, the pressure to increase the budget will not dissipate in the near future. However, the taxpayers' willingness and the town's capacity to support future tax increases, may dissipate. The school administration should be cognizant of this fact, and continue to control costs in the future. Pressure is also building on the municipal budget, particularly in the area of public safety, after years of little or no growth.

The Finance Commission is recommending approval of both the school and municipal operating and capital budgets as presented in this report. Both budgets were well thought out, and supported in great detail. The municipal budget shows a modest increase while the school budget reflects the impact of increased enrollments, reduced state aid and special education costs.

There are 34 warrant articles for your consideration. The Finance Commission has examined each of them, discussed and debated at length their merits and their impact on the citizenry. Following each article is a short summary of the reasons for our recommendations.

I would like to thank all the members of the Commission for their dedication, professionalism and deep concern for the best interests of the community. This year presented time consuming issues and the challenges of a Special Town Meeting. I would also like to thank Pam Dukemen, Finance Director, whose valuable assistance throughout the year was deeply appreciated by all the Commission members. Special thanks to Subcommittee Chairs Ann Wood, Robert Malster, Michael Raftery and Deborah Powers for their time, leadership and energy. Finally, most of our work could not be completed and published without the exceptional efforts of Sheila Nee, Administrator of the Finance Commission. Thank you all for your help.

INTRODUCTION

The Debt Subcommittee is new to the Finance Commission this year. Due to the large amount of debt recently authorized by Town Meeting, the Subcommittee was formed to aid the Commission's process of reviewing and making recommendations on all future debt related articles.

PROCESS AND REVIEW

Major projects undertaken by the town are usually funded through the issuance of debt. Recent projects funded in this manner include the additions and renovations to the Martha Jones and Downey Schools, and the acquisition of the Striar land. A two-thirds vote of Town Meeting is required for passage of a borrowing article. This year's Annual Town Meeting Warrant includes two small borrowing articles, Articles 12 and 13. (See Finance Commission's recommendation herein.) When a borrowing article is authorized by Town Meeting, there is generally a delay in the impact, be it to the operating budget or the tax rate, due to the mechanics of borrowing. It is important in the review process to look at exactly how and when the borrowing will occur, short term and long term, and how that fits into the town's overall debt picture.

The review of the town's debt involved looking at all outstanding debt, exempt and non-exempt, and all debt authorized by the town but not yet issued. Debt service (principal and interest on bonds) which is exempt from Proposition 2 ½ is paid from taxes raised over and above the allowable annual increase of 2 ½%. Non-exempt debt service is paid from the general revenues of the town, including taxes raised within the allowable 2 ½%. Non-exempt projects must be analyzed as to how they fit into the town's overall operating budget. Exempt projects must be analyzed in terms of their tax rate impact.

Two significant events occurred this year in the area of debt. Firstly, the Special Town Meeting in February authorized the borrowing of an additional \$7.7 million to fund the construction of the new High School, originally authorized in 2000; and \$615,000 for a synthetic playing field, press box and field house. Although these debt authorizations were approved within the limits of Proposition 2 ½, the Selectmen have put the debt exclusion question on the Annual Town Election ballot. Assuming the question passes, the debt service on the entire High School project will be funded outside the limits of Proposition 2 ½. It is expected the construction will be funded through short term borrowing, or the issuance of bond anticipation notes, thus interest only is due on the debt for the first five to seven years. The first such payment is expected in fiscal year 2004 which is estimated to result in a net tax impact of \$21 per \$100,000 of residential value. As construction progresses and more short term notes are issued, an additional tax rate impact of \$16 / \$100,000 residential value is expected in fiscal 2005. Ultimate tax rate impact is expected in five to seven years when permanent financing, or the issuance of bonds, will be necessary. It is hoped, however, that this will coincide with receipt of the State School Building Assistance reimbursement, which will represent 59% of approximately \$40 million of the construction cost and the associated interest expense.

The second significant event this year was the March sale of \$16.6 million ten year Town of Westwood Bonds. The proceeds of this sale will go toward the retirement of bond anticipation notes currently outstanding on the Martha Jones and Downey school construction projects, the Striar and cemetery land acquisitions, and sewer expansion. All of these projects were completed with short-term financing. Fiscal 2003 will begin the repayment of principal.

Because the school projects are exempt from 2 ½, the additional \$1.9 million in debt service

related to the issuance of these Bonds will directly effect the tax rate. However, the net tax rate impact is estimated to be only \$1.1 million or approximately \$45 per \$100,000 of residential value. This is due to the retirement of the 1990 Middle School bonds and the elimination of short term interest associated with the Martha Jones and Downey projects. School Building Assistance reimbursements are expected to start in fiscal 2005 for the Downey School and fiscal 2008 for the Martha Jones School, thus reducing the tax rate impact with respect to these projects.

The land acquisition portion of these Bonds is not exempt and therefore will have a budgetary impact. Non-exempt debt service currently makes up about 1.1% of the Town's total operating budget. The additional debt service in fiscal 2003 will increase this number slightly to almost 1.3%.

The sewer operations of the town are accounted for in an Enterprise Fund. Debt service on this portion of the Bonds will be paid from sewer revenues.

In addition to the High School project, authorized unissued debt includes \$2.6 million for a new DPW Garage, approved at the 2001 Annual Town Meeting. This debt is subject to the limitations of Proposition 2 ½ and is expected to be issued in 2004 with the first debt service due in 2005. This new debt is expected to slightly increase total non-exempt debt service to 1.5% of the total operating budget. This net increase takes into consideration the retirement of the Lowell land acquisition debt originally issued in fiscal 2001.

CONCLUSION

The town's debt is constantly changing due to new projects being authorized, old projects being retired, permanent financing replacing short term borrowing, and state school building aid starting on some projects and ending on others. In the review of future borrowing, an individual project must be looked at in the context of this overall debt service picture.

The Debt Subcommittee would like to thank Treasurer John Cronin and Finance Director Pam Dukeman for all their expertise and help in putting together this report. We would also like to commend Pam and John for maintaining a ten year schedule of annual debt service due on all outstanding debt, exempt and non-exempt. This schedule includes estimated short term interest expense and projected debt service due on the authorized unissued debt, as well as state school building aid currently coming in on old projects and a projection of future payments. This schedule is a complete look at the town's debt and will be a valuable tool for this Subcommittee in analyzing future proposed borrowings.

EDUCATION SUBCOMMITTEE REPORT

ANN WOOD, CHAIR
JAMES CONNORS
ROBERT KNOX
SUSAN SHAW
KATHARINE WELCH

Over the last decade, the residents of Westwood have consistently provided for its schools. They have funded the expansion of the Thurston Middle School, Martha Jones School, and Downey School. In that time, they have also voted for two general overrides and recently accepted the task of building a new high school. This commitment to maintain our buildings and provide the same level of service will not be an easy task. Westwood has one of the highest growth rates of student enrollment in the State. This growing population requires new teachers to maintain smaller class size and to provide additional space.

State Education Reform has restructured Westwood's relationship with the State. Consequently, the increased level of funding is no longer guaranteed due to our changing economy; and we can no longer expect historical levels of relief from the State. Our reimbursement rate for construction projects has dropped from 59% to 39%; and more importantly, the criteria to be placed on a reimbursement list are more restrictive. Projects are prioritized around those involving desegregation, loss of accreditation, over population, and building condemnation. It should also be noted that the State funding list is reviewed annually and allows other projects to leap ahead of one another if the State deems it appropriate. Only after projects matching the State prioritized criteria are funded, the State will look to fund other requests. As feared, a greater burden of raising funds now shifts to the residents of Westwood. This lower State aid will negatively impact operating capital budgets.

We began our task by attending School Committee meetings, where Dr. Ash presented enrollment projections, curriculum alignment, space studies, budget and capital needs assessments. The Education Subcommittee reviewed and evaluated this information, School Committee decisions, and detailed information provided to us. The format presented to us over the last three years has made our review of the budget more efficient. This ability to compare year-to-year data allows the Subcommittee to track and inquire about changes to the School's budget.

This year the town's revenues provided \$23,514,797 toward the School's operating budget and \$322,000 for capital expenditures. The School Committee is requesting additional funds, as a general override, \$1,615,203, of which \$1,347,203 is for the operating budget and \$268,000 is for additional capital expenses. This is a net increase of 9% over last year's school budget. If approved at town meeting, the total amount for the FY03 School budget will be \$25,452,000.

In addition to the \$25,452,000 recommended for FY03, an additional sum of \$1,295,243 is funded from revolving accounts to offset budgeted items related to those accounts. Revolving accounts are funded through State or federal grants and user fees, and expenses are earmarked for specific purposes.

As in past years, three major factors affect this year's School budget.

- Special Education (SPED)
- Increasing Enrollment
- Impact of State Aid

SPECIAL EDUCATION (SPED)

Public schools, by law, must provide the "maximum possible development" for students identified as requiring special education. Under Massachusetts State Law, Westwood bears the

cost of this with no direct State subsidy for students between the ages of 3 and 22. The cost of special education out-of-district tuition, transportation, and contracted services has significantly impacted the FY03 budget. The amount budgeted this year for Special Education is \$2,200,000, an overall increase from last year of \$673,000. This increase is primarily due to additional out-of-district placements and State mandated rate increases. Moreover, escalating program costs, which are beyond the School Department's ability to control or predict, directly impact the cost of these expenses. Over the years, this portion of the budget has been increasing dramatically. In an effort to reduce costs, the administration has made services available within the system, by taking advantage of The Educational Collaborative (TEC) and instituting early intervention screening programs. TEC is a 14 town collaborative that provides SPED services and other services (e.g. bulk purchasing of heating oil, paper, supplies as well as professional development.)

ENROLLMENT INCREASES

According to State data, Westwood is one of the top 10 fastest growing school districts in the State. The "in migration" of students to Westwood, as a result of housing turnover, is directly impacting the enrollment in the public schools. This factor, unlike new construction projects, is much more complicated to estimate because it is less quantifiable due to the underlying drivers such as mortality rates. This year's projection is 92 new students. This projected enrollment increase translates into 6 additional teaching positions requested in the FY03 budget.

This brings the projected total for school population to 2,763. The most recent (1999-2000) cost per pupil data provided by the State indicates Westwood spends on average \$9,076 per pupil, placing us 39th of 351 cities and towns in the Commonwealth. To put this data in perspective, the Westwood per pupil cost is 91% of the average per pupil cost of the top 50 school systems; 96% of the average per pupil cost of the top 75 school districts; and 101% of the average per pupil cost of the top 100 school districts.

IMPACT OF STATE AID

Because of the downturn in the State's economy, State tax receipts have also declined. Consequently, the portion that the State is able to share with the town has also declined. The budget anticipates a level funding from the State. This State Aid amounts to \$2.6 million in the proposed budget. Historically, Westwood has experienced annual increases ranging from \$250,000 to \$400,000.

OTHER FACTORS WHICH HAVE A DIRECT BEARING ON THE SCHOOL'S BUDGET

COLLECTIVE BARGAINING /SALARY CONTRACTS

Salaries represent 74% of the proposed budget. The schools have six collective bargaining agreements and or contracts with the teachers, teacher aides, secretaries, custodians, cafeteria workers, and administrative staff. The teacher aides' contract is up for renewal this year. The current budget includes funds to meet the negotiated salary increases as well as an estimate for future negotiations.

CURRICULUM AND INSTRUCTION

Resources are allocated to continue the alignment of Westwood's curriculum to the Massachusetts curriculum frameworks, and to analyze the results of the MCAS (Massachusetts Comprehensive Assessment System) testing; and to revise and develop curriculum on an ongoing basis to ensure Westwood students are academically prepared for the tests. Curriculum review

and development is scheduled on a five-year cycle. Review and development committees are in place and materials are purchased to support the alignment recommendations. Professional

development provides for program changes required for curriculum alignment and to enhance program quality.

CAPITAL

The total budgeted for capital is \$590,000 which is funded \$322,000 from free cash and \$268,000 from the proposed override. Included in the \$590,000 is \$162,000 for the 1st of 5 lease payments for the six modular classrooms and their furnishings slated for the Thurston Middle School. The main roof of the Thurston Middle School also must be replaced at an estimated cost of \$200,000. Additionally, this year's capital includes funding for repair and upgrades of equipment. Technology expense for the purchase of computers for classroom use is also proposed.

In the past, the Finance Commission as a whole, has expressed the need to increase capital expenditures and are pleased to see these concerns addressed by the administration and school committee. Because of the change in the State's reimbursement policy we must now "stand alone" and be more accountable for our future capital expenditures. Unless there is a dramatic change in the political and economic landscape, Westwood cannot expect reimbursement from the State for future projects

BLUE HILLS REGIONAL VOCATIONAL SCHOOL

The amount included this year is \$5,010. This is based upon a formula that includes data on the wealth of a participating town and on actual enrollment. Westwood currently has 8 students enrolled in Blue Hills Vocational School. This amount will be adjusted in FY03 to reflect the actual assessment.

PROSPECTIVE

The Education Subcommittee would be remiss if we did not express our concern for the future funding of our schools. The combination of the demands of town government, slower growth in the tax revenues, a growth in fixed costs, and state aid expected to be level funded or reduced will place pressures on town revenues allocated to the schools. As experienced by other communities, this downward trend, due to a struggling economy, represents a challenge to the town. This will continue to be a problem in future years, as pressure to increase expenses remains. It is paramount for the Administration and School Committee to be more cost effective with choices in the future and not expect funding levels they have historically received.

IN CONCLUSION

The Education Subcommittee recommends approval of the FY03 school budget. We continue to see improvement in the financial management philosophy and a willingness to address issues in a forthright and substantive manner. The issues facing the administration and School Committee reach beyond the year in review, even after a Proposition 2 ½ override. We look forward to the challenges of more efficient and effective budgeting and management of the citizens' tax revenue.

We would like to express our thanks to Superintendent Dr. Paul Ash, Asst. Superintendent Edward Kazanjian, School Committee Chairman Brian Kelly, and other School Committee members for their cooperation, assistance, and availability during the budget review process.

The Town of Westwood's Municipal Budget for FY2003 is comprised of the municipal department budgets, the sewer enterprise budget and the town's debt service. The Municipal Subcommittee is responsible for reviewing all of the municipal department budgets including Police, Fire, Department of Public Works, Human Services, and General Government. In order to accomplish a comprehensive review, members of the subcommittee divided the responsibility among its members.

The review included an analysis of the proposed budgets vs. actual revenue and expenses from prior years through year-to-date actuals. Several department heads attended regularly scheduled Finance Commission meetings to discuss the operation of their departments and their current and projected budgetary concerns. Committee members communicated with department heads and staff to gain insight into their daily operations and to fully explore any proposed changes or increases in budgets from FY 2002.

The proposed municipal budget represents the balancing of many constituent needs. Increased school enrollments and deteriorating school physical plant have placed an additional tax burden on the community. Town officials are cognizant of and sensitive to the hardship these additional taxes have placed on many of the town's residents. The municipal budget represents town officials' efforts to balance the burden of increased taxes with the need to maintain quality community services for the town of Westwood. The declining economic climate in the Commonwealth during 2001 is reflected in a budget that is essentially a maintenance budget.

MUNICIPAL OPERATING BUDGET

The municipal budget for FY2003 is \$13,769,980 which represents a 4.9% increase over FY 2002. As in most businesses, the significant expenditures and increase in the budget relate to personnel. Salary and employee benefits increased by 5.3% (\$415,329) and municipal expenses increased by 3.5% (\$130,855). The salary increases result from both contractual adjustments and required step/longevity changes.

The largest single expense item covered by our municipal budget is employee Group Health Insurance. Health care costs for all employers have gone up this year, and the town has not been spared as we are anticipating an increase of approximately 15% which comes on top of a significant increase last year. The estimated cost increase this year for benefits/insurance/reserves is approximately \$600K of which \$150K is due to new enrollees in 2002. Over past years, the town has taken steps to control these cost increases. These steps included reducing the percentage of total costs that are absorbed by the town and joining a mutual purchasing group of other towns. The town continues to search for savings methods and appears to be ahead of other municipalities in the Commonwealth.

Our budget for the Department of Public Works continues to rise as well with an anticipated waste collection/disposal increase of at least \$ 64K. The costs to dispose of solid waste continue to grow, despite significant efforts made to minimize this expense. Contracts for both curbside pickup and recycling end in June. Negotiations are ongoing with an outcome expected within

a couple of weeks. The cost to remove white goods, computers and televisions has also increased dramatically, putting strain on our waste removal budget.

Recycling saves the town approximately \$61.00 per ton of material removed. Residents are encouraged to further their recycling efforts as it is not only good for the environment, it saves the town money!

CAPITAL EXPENSES

The town has made a commitment to reinvest in its infrastructure believing that ongoing capital infusion will be less costly in the long term. Capital requests for equipment and infrastructure are funded in one of three ways. Smaller items such as equipment costing less than \$18K are generally funded through a departmental capital budget. Requests for major repairs, construction and large equipment costing more than \$15K are authorized through the capital improvements and capital equipment articles. Larger construction projects such as the new schools or renovations to schools are authorized by the Town Meeting and a town vote and require the town to issue long term bonds for funding. They often also require authorization outside the limits of Proposition 2 ½.

This year's municipal requests consist of routine/maintenance type items. These include continued payments on previously purchased DPW and Fire equipment along with the routine replacement of aged police cruisers.

CONCLUSION

Overall, the operating budget has grown modestly reflecting inflation, increased salary expenses, the cost of doing business in a heavily regulated environment, and the provision of a small increase in services to residents. Capital this year also reflects a normal state of business for the town. The municipal subcommittee recommends the adoption of the budget as presented in this book.

The Municipal Subcommittee wishes to thank all of the town employees and officials that not only gave their time but also showed genuine enthusiasm for their commitment to make Westwood a better place to live. We want to specifically acknowledge and thank Sheila Nee, Finance Commission Administrator, and Pamela Dukeman, Finance Director, for their assistance, efforts and patience. The quality of their work is illustrated in their award winning budget presentation.

INTRODUCTION

Due to the increasing number and complexity of warrant articles, this subcommittee was formed to facilitate the Finance Commission’s process of reviewing and making recommendations for the Annual Town Meeting.

WARRANT PROCESS

This year, unlike most years, we had two warrant seasons with the occurrence of a Special Town Meeting in late February. Our main focus from the end of last year through February of this year was the issue of an additional appropriation to fund the building of a new High School.

Since the Special Town Meeting, our focus turned to more than thirty articles presented by citizens, town boards, and the Selectmen for the Annual Town Meeting in May. Our work as a subcommittee involved gathering information and continually staying up to date as these articles were developed during a condensed warrant season. We attended numerous meetings of other town boards as they developed their articles, and followed by attending public hearings to gather feedback from the community.

Our process culminated with final information from warrant article sponsors and input from the public at our public hearings held in March and early April. At the end of this lengthy process the Finance Commission voted on all the articles and wrote a commentary for the Town Meeting Annual Report.

OVERVIEW

Each year the two largest issues are the school and municipal budgets. This year’s weaker economy, combined with skyrocketing health care costs and escalating school enrollment, put strain on both the municipal and school budgets. Two separate subcommittees worked extensively on these budgets. The other articles presented span a broad spectrum of issues for the town:

Zoning

Adult Day Care

-a proposal to follow up last year’s zoning bylaw change with new language that raises the age restriction from twenty-one to fifty-five years of age. The Finance Commission voted seven in favor and five opposed to recommend this article.

Change in Zoning

-a proposal to change the zoning of a parcel of land on Route One from Single Residence to Highway Business. The Finance Commission voted unanimously for indefinite postponement of this article.

Conservation

Amendments to Town Bylaw, Article Eighteen

-five proposed articles to clarify and strengthen the Wetlands Protection Bylaw. The Finance Commission voted in favor of three of the articles and indefinite postponement on the other two articles.

Flooding

Flood Mitigation Study

-a proposal to spend twenty-five thousand dollars on a town-wide Master Drainage Plan. The Finance Commission voted unanimously to recommend this article.

Neighborhood

Discontinuance of Woodland Road

-a proposal to discontinue any future development of a portion of Woodland Road to prevent the possibility of a cut through from High Street to Dover Road. The Finance Commission voted ten in favor and two opposed to recommend this article,

CONCLUSION

This subcommittee would like to thank all those who presented warrant articles before the Finance Commission. The sponsors this year were timely and well prepared. With an extensive warrant roster and a condensed time period, it would not have been possible to do our job if they had not done theirs first in such a fine manner.

Summary of FY2003 Budget and Town Meeting Action

Article No.	Article Description	Amount	Description
1	FY02 Supplemental Operating Budget	\$469,614	Article will only transfer funds from one FY02 budget account to another or utilize additional FY02 available funds. No increase in cost.
2	<i>FY02 Supplemental Capital Budget</i>	\$111,303	Article will only transfer funds from one FY02 budget account to another or utilize additional FY02 available funds. No increase in cost.
3	<i>Unpaid Bills of Prior Years</i>		None anticipated.
4	Operating Budgets	*\$48,352,300	The FY2003 maximum tax levy within Proposition 2 ½ will result in a 5.8% increase or \$268 to the average home.
5	Capital Equipment	\$622,412	This tax increase is greater than 2 ½ % due to exempt debt payments for the Martha Jones and Downey Schools.
6	Capital Projects	\$159,500	
7	School Capital	\$590,000	The approved budget which includes the School override of \$1,615,203 will add an additional \$227 to the average tax bill.
	Total FY2003 Appropriations	\$49,724,212	Therefore, the total average tax increase will be 10.7% or \$495.
9	Flood Mitigation Study	\$25,000	Article will use funds from free cash.
10	Islington Public Parking Lot Easement	\$10,000	Article will use funds from free cash.
11	Street Acceptance/Reconstruction – Currier Lane	\$100,000	Article will use \$100,000 from road improvement funds. One-half of cost to be repaid by street residents through betterments (\$50,000).
12	Purchase Street Lights	\$225,000	Funds will be borrowed; debt service paid from street light budget.
13	University Avenue Landscaping	\$325,000	Funds will be borrowed/possible State funds available.

Town Meeting Articles

ARTICLE 1

The Finance Commission recommended and the Town voted unanimously to appropriate by transfer from available funds the sum of Four Hundred Sixty-Nine Thousand Six Hundred Fourteen Dollars (\$469,614) to supplement the following fiscal year 2002 appropriations:

Transfer			
From Account	Amount	To Account	Amount
Merit Budget	\$2,295	Personnel Salary	\$2,295
Ambulance Funds	\$57,719	Fire Paramedic Salary	\$55,711
		Fire Paramedic Expense	\$2,008
Free Cash	\$150,000	Health Insurance	\$150,000
Reserve Fund	\$259,600	Finance Commission Salary	\$2,300
		Finance Commission Expense	\$6,300
		Town Clerk Expense	\$22,000
		Comprehensive/Liability Insurance	\$47,000
		Fire Expense	\$9,000
		Blue Hills Regional School	\$38,000
		School Unemployment Expense	\$50,000
		FICA Payroll Taxes	\$60,000
		Stabilization Fund	\$25,000
Total	\$469,614	Total	\$469,614

ARTICLE 2

The Finance Commission recommended and the Town voted unanimously to appropriate by transfer from available funds the sum of One Hundred Eleven Thousand Three Hundred Three Dollars (\$111,303) to supplement the following fiscal year 2002 appropriations:

Transfer			
From Account	Amount	To Account	Amount
Deerfield Boiler	\$25,000	School Boiler	\$32,453
ATM 2001, Article 5			
School Toilet Stalls	\$5,140		
ATM 2001, Article 5			
School Maintenance Vehicle	\$2,313		
ATM 2001, Article 4			

Library Maintenance ATM 1999, Article 9	\$8,500	Land Purchase Options Account	\$27,850
IS Automated Voice System ATM 1999, Article 6	\$9,350		
IS Automated Voice System ATM 2000, Article 5	\$10,000		
Fire Mini Pumper ATM 2001, Article 4	\$51,000	Fire-Station 2 Renovations Fire-Chief's Vehicle Fire-Radio Upgrade	\$51,000
Total	\$111,303	Total	\$111,303

ARTICLE 3

There being no bills of prior fiscal years, no action was taken on this article.

ARTICLE 4

The Moderator read all the individual line items. There were no holds called. The Town then voted unanimously in favor of the Finance Commission's recommendation, namely to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2002, through June 30, 2003, as set forth in Appendix D of the Finance Commission's Report to the 2002 Annual Town Meeting. (See appendices at end of this report.)

ARTICLE 5

The Finance Commission recommended and the Town voted unanimously to raise and appropriate and/or transfer from available funds the sum of Six Hundred Twenty-Two Thousand Four Hundred Twelve Dollars (\$622,412) for the purchase, lease or lease/purchase of the following capital equipment:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
3 Yard Loader (2 nd of 2 payments)	DPW	\$100,000	Free Cash
Dump Truck (2 nd of 2 payments)	DPW	\$55,000	Free Cash
Ladder Truck (2 nd of 5 payments)	Fire	\$125,000	Free Cash
One Ton Dump Truck	DPW	\$50,000	Free Cash
Heavy Duty Pick Up Truck	DPW	\$40,000	Free Cash
Police Cruisers (3)	Police	\$87,912	Free Cash
Library Minuteman System	Library	\$14,500	Free Cash
Fire Engine (1 st of 2 payments)	Fire	\$150,000	Ambulance Receipts

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

ARTICLE 6

The Finance Commission recommended and the Town voted unanimously to raise and appropriate and/or transfer from available funds the sum of One Hundred Fifty-Nine Thousand Five Hundred Dollars (\$159,500) for the following capital improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Station One Renovations	Fire	\$24,500	\$12,000 Ambulance Receipts/\$12,500 Free Cash
Orthophotos and Digitization – GIS	Information Systems	\$35,000	Free Cash
Architectural Feasibility Study	Library	\$30,000	Free Cash
Sewer Station – Pump Controls	Sewer	\$30,000	Sewer Enterprise Receipts
Service Truck	Sewer	\$40,000	Sewer Enterprise Receipts

and to authorize the Board of Selectmen to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases or projects.

ARTICLE 7

The Finance Commission recommended and the Town voted unanimously to raise and appropriate and/or transfer from available funds the sum of Five Hundred Ninety Thousand Dollars (\$590,000) for the following capital equipment and improvements:

<u>Equipment/Project</u>	<u>Requesting Department</u>	<u>Cost</u>	<u>Funding Source</u>
Thurston – Portables (6) – Yr. 1 of Lease	School	\$130,000	Taxation
Thurston – Furnishings for Portables	School	\$32,000	Free Cash
Thurston – Copier for Library	School	\$2,500	Free Cash
Thurston – Main Roof	School	\$200,000	\$138,000 Taxation/ \$62,000 Free Cash
Repair and Modernization Items	School	\$85,500	Free Cash
District Wide – Technology	School	\$140,000	Free Cash

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

At the end of the article a motion for reconsideration was made to close off action on this article. Reconsideration failed on a voice vote.

ARTICLE 8

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

ARTICLE 9

The Finance Commission recommended and the Town voted to appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be used to implement one or more of the recommendations in the Flood Hazard Mitigation Plan, approved by the Board of Selectmen in December 2001; and to meet said appropriation, transfer the sum of Twenty-Five Thousand Dollars (\$25,000) from free cash.

ARTICLE 10

The Finance Commission recommended and the Town voted unanimously to appropriate the sum of Ten Thousand Dollars (\$10,000) to acquire or take by eminent domain an easement across a privately owned parcel of land in order to provide access and egress to and from the Islington public parking lot formerly owned by Texaco Gas and to raise and appropriate or transfer from available funds a sum necessary to compensate the landowner; and to meet said appropriation, transfer the sum of Ten Thousand Dollars (\$10,000) from free cash.

ARTICLE 11

The Finance Commission recommended and the Town voted unanimously to reconstruct Currier Lane, the residents of Currier Lane to be responsible for betterment charges that will raise half the cost of said reconstruction and to accept Currier Lane as a public way as laid out by the Board of Selectmen; and to meet said appropriation, transfer the sum of One Hundred Thousand Dollars (\$100,000) from road improvement funds.

ARTICLE 12

The Finance Commission recommended and the Town voted unanimously to raise and appropriate the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) for the purchase from NSTAR Electric of street lights and other NSTAR Electric-owned equipment currently leased by the Town from NSTAR Electric, and to authorize the Board of Selectmen to enter into agreements and take such other acts as they deem necessary for such purpose; and to raise this appropriation the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) under and pursuant to Chapter 44, Section 7, Clause 14 of the General Laws, as amended and supplemented, or any other enabling authority, and to issue bonds or notes of the Town therefore; and further recommends that the Board of Selectmen is authorized to apply for and accept any State, Federal, or other grant or assistance that may be available for such projects.

ARTICLE 13

The Finance Commission recommended and the Town voted unanimously to raise and appropriate the sum of Three Hundred Twenty-Five Thousand Dollars (\$325,000) for the purpose of installing landscaping improvements along University Avenue and adjacent streets within the University Avenue Park; and to raise this appropriation the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow the sum of Three Hundred Twenty-Five Thousand Dollars (\$325,000) under and pursuant to Chapter 44, Section 7, Clause 5 of the General Laws, as amended and supplemented, or any other enabling authority, and to issue bonds or notes of the Town therefore; and further recommends that the Board of Selectmen is authorized to apply for and accept any State, Federal, or other grant or assistance that may be available for such projects.

ARTICLE 14

The Finance Commission, by a 7-5 vote, had recommended passage of this Article, but after discussion, the Town voted 28 YES to 261 NO against passage. Reconsideration was moved to close off action and failed on a unanimous vote.

(To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 2. Definitions (c) Adult Day Care Facility by deleting therefrom “over the age of twenty-one” and inserting therefor “who have attained the age of fifty-five (55) years” so that Section 2(c) reads as follows (word insertion(s) appear in italics):

“(c) Adult Day Care Facility Any premises which on a regular basis receives for temporary custody and care, during the part or all of the day, adults *who have attained the age of fifty-five (55) years*, providing to said adults, training in various activities of daily life, including but not limited to, bathing, dressing, cooking, and hygiene instructions, programs in current events, exercise and art and counseling for caretakers of adults requiring care.”)

ARTICLE 15

The Finance Commission recommended and the Town voted unanimously that the Town, PURSUANT TO CHAPTER 82 OF THE GENERAL LAWS OF MASSACHUSETTS, DISCONTINUE THAT PORTION OF WOODLAND ROAD DESCRIBED AS FOLLOWS, RESERVING TO THE TOWN AN EASEMENT FOR THE USE, INSTALLATION, REPAIR, MAINTENANCE AND REPLACEMENT OF WATER AND DRAINAGE PIPES THEREIN, OR TAKE ANY OTHER ACTION THEREON OR WITH RESPECT THERETO:

"That certain parcel of land (the "Subject Parcel") situated in Westwood in the County of Norfolk and Commonwealth of Massachusetts, bounded and described as follows:

"Beginning at the southeast corner of the Subject Parcel at a point on the easterly line of Woodland Road and also being the northwest corner of Lot 42 as shown on a plan recorded at the Norfolk County Registry of Deeds (the "Registry of Deeds") as Plan No.16 of 1940 in Plan Book 125.

"Thence, with the line of the Subject Parcel, N 45° 18'10" W a distance of 60.60 feet to a point on the westerly line of Woodland Road, being the southerly corner of parcel D as shown on a plan recorded at the Registry of Deeds as Plan No.259 of 2000 in Plan Book No.474;

"Thence running by Parcel D along a curve to the left with a radius of 600 feet and a length of 36.02 feet to a point;

"Thence continuing by Parcel D along a curve to the right with a radius of 128 feet and a length of 204.32 feet to a point being the southerly corner of land n/f James J. Baker;

"Thence running across Woodland Road S 01° 53'09" E a distance of 62.16 feet to a point on the northerly line of Parcel A as shown on a plan recorded at the Registry of Deeds as Plan 452 of 1992 in Plan Book 407 (said Parcel A being shown on the plan prepared by Paul N. Robinson Associates, Inc. hereinafter mentioned as a parcel designated "n/f Stephen C. LeSage et. al. Plan No.452 of 1992 Plan Book 407" and hereinafter referred to as "Parcel A ");

"Thence running N 84° 15'00" W by Parcel A a distance of 35.47 feet to a point;

“Thence continuing by Parcel A on a curve to the left with a radius of 32.83 feet and a length of 31.00 feet to a point;

"Thence continuing by Parcel A on a curve to the left with a radius of 88.00 feet and a length of 69.12 feet to a point;

"Thence continuing by Parcel A, S 02° 36' 37" E a distance of 81.06 feet to the point of beginning.

"The Subject Parcel contains 10,040 square feet, more or less, according to the plan hereinafter mentioned and is shown as a parcel designated "Portion of Woodland Road to be Discontinued" on a plan entitled "Woodland Road Westwood, Massachusetts Plan of Land Prepared For: Woodland Rd./Lanark Dr. Assoc." dated January 5, 2001, revised through January 14, 2002, Scale (Horiz.) 1" = 40' , prepared by Paul N. Robinson Associates, Inc., a copy of which is on file with the Town Clerk."

Reconsideration was voted to close off further action and this failed unanimously.

ARTICLE 16

Initially the Town voted 175 YES to 103 NO in favor of the Finance Commission's recommendation of Indefinite Postponement.

However, reconsideration was moved and voted, whereupon Mr. Dunn moved acceptance of Article 16 as printed. After discussion (based upon the perceived dangers toward the youngsters who were using these scooters and to enable the Town to be proactive rather than reactive to these perceived dangers) the Town voted in favor of the Article as printed by a two-thirds vote declared by the Moderator, specifically,

To amend Article 10, Police Regulations, by adding a new Section 26: Motorized Scooter Regulations, which is intended to take effect in accordance of the provision of Chapter 43 of the Massachusetts General Law and to regulate the use of motorized scooters on public ways and properties and reads as follows:

Section 26, Motorized Scooter Regulations

- a. As used in this section a motorized scooter shall mean any two wheeled device that has handlebars, is designed to be stood or sat upon by the operator and is powered by an electric, gasoline or alcohol fueled motor that is capable of propelling the device with or without human propulsion. A "motorcycle" or "motorized bicycle" as defined in the Massachusetts General Laws, Chapter 90, section 1, are not "motorized scooters."
- b. No person under the age of 16 shall operate a motorized scooter or any way or on any sidewalk appurtenant thereto, or in any place to which the public has a right of access, or any place to which members of the public have access as invitees or licensees, or on any public property, schools, playground or parks within the town. In no event shall anyone be allowed to operate a motorized scooter on the turf of a playground, park or athletic field.
- c. No person, owner, lessee or person who has under his/her custody, care or control a motorized scooter, shall allow or permit any person under the age of 16 to operate a motorized scooter on any way or on any sidewalk appurtenant thereto, or in any place to which the public has a right of access, or any place to which members of the public have access as invitees or licensees, or on any public property, schools, playgrounds or parks within the Town. In no event shall anyone be allowed to operate a motorized scooter on

the turf of a playground, park or athletic field.

- d. Operation of motorized scooters must follow all applicable roadway rules and regulations. Reckless operation of motorized scooters is prohibited.
- e. No person shall operate a motorized scooter that has been altered in such a manner that allows it to be operated at a higher rate of speed and/or to produce noise in excess of that which it was originally designed.
- f. No person shall operate a motorized scooter or be on a motorized scooter without a safety helmet.
- g. Violations of any section of this regulation shall result in a \$50 fine for each offense.

Reconsideration to close off further action was moved and unanimously approved.

ARTICLE 17

The Finance Commission recommended and the Town voted by a two-thirds vote declared by the Moderator to amend the Westwood Zoning Bylaw, Section 7A. Special Residence Districts (b) Housing for the Elderly – Defined by deleting therefrom in its entirety the two (2) references to “sixty-two (62)” and inserting therefor “fifty-five (55)” so that Section 7A(b) reads as follows (word insertion(s) appear in italics; deletions appear as strikethrough):

“(b) Housing for the Elderly – Defined.

As used in this Zoning Bylaw, “Housing for the Elderly” shall mean a development of land comprising a dwelling or dwellings operated or sponsored as a coordinated unit by a non-profit or limited dividend corporation within the meaning of Chapter 121A and/or Chapter 180 of the Massachusetts General Laws, as amended, with occupancy limited to persons who have reached, or who reside with a spouse or parent who has reached, the age of *fifty-five (55)* years, and to persons who, being physically or mentally handicapped, reside with a close relative who has attained the age of *- fifty-five (55)* years; “close relative” means parent, grandparent, brother, sister, aunt or uncle, and includes persons so related by legal adoption and by the half blood; “coordinated unit” means a building or group of buildings under common management and serving a common function; and “limited dividend corporation” shall include a limited partnership or other entity or person that has the rights, benefits and privileges of, and is subject to the duties of, a limited dividend corporation under said Chapter 121A.”

ARTICLE 18

The Finance Commission recommended and the Town voted unanimously to adopt Chapter 32B, Section 9I of the Massachusetts General Laws.

(Note: The Moderator clarified the Section as 9I, not 91 as it appeared to be printed in the Warrant.)

ARTICLE 19

The Finance Commission recommended and the Town voted unanimously to adopt Chapter 33, Section 59 of the Massachusetts General Laws.

ARTICLE 20

The Finance Commission recommended and the Town voted unanimously in favor of Indefinite Postponement of this Article.

(TO SEE IF THE TOWN OF WESTWOOD WILL VOTE TO AMEND ARTICLE 18 OF THE GENERAL BYLAWS BY DELETING SECTION 8(k) IN ITS ENTIRETY AND SUBSTITUTING THE FOLLOWING, OR TAKE ANY ACTION RELATIVE THERETO.

(k) Any activity undertaken within thirty-five (35) feet of the boundary of a wetland, bank, pond, vernal pond, stream, or river shall be presumed to alter that resource area (hereinafter referred to as the "35 foot buffer"). This presumption is rebuttable and may be overcome upon a showing that the 35 foot buffer does not play a significant role in the protection of said resource.

(l) Notwithstanding the provisions of Section 8(k), above, the Commission shall issue an Order of Conditions for limited projects permitting temporary and/or permanent work within a resource area and within the 35 foot buffer when the wetland adjacent to said area which is to be altered is replaced in accordance with the following general conditions and any additional, specific conditions the Commission deems necessary to ensure the replacement area will function in a similar manner to the resource area in which the 35 foot buffer will be lost:

- i. the surface of the replacement area to be created ("the replacement area") shall be equal to not less than 1.5 times the area that will be lost ("the lost area");
- ii. the ground water and surface elevation of the replacement area shall be approximately equal to that of the lost area;
- iii. the replacement area shall have an unrestricted hydraulic connection to the same resource area associated with the lost area;
- iv. the replacement area shall be located within the same general area of the resource area as the lost area;
- v. the replacement area shall be reestablished with indigenous wetland plant species over minimum of 75% of the surface area; and
- vi. the replacement area shall be provided in a manner consistent with the provisions of all other General Performance Standards for each resource area in Part III of 310 CMR 10.00.

(m) The following activities and permanent disturbances are permitted within the 35 foot buffer in accordance with specific conditions the Commission deems necessary to protect the adjacent wetland resource area:

- i. Houses, or additions, porches, decks to existing structures or any other structures or accessory buildings, which are customary and incidental thereto on lots in existence at the time of the effective date of this section;
- ii. The maintenance of driveways, lawns, gardens, fences, irrigation systems or other landscaping features;
- iii. Pools, tennis courts, playhouses or other similar structures for domestic use; and
- iv. Replacement, replication and compensatory storage required to meet other resource area performance standards of this Bylaw and 310 CMR 10.00.

And further by adding the following definition to Section 8:

Limited Projects -Permits for work which do not satisfy the performance standards provided in 310 CMR 10.54 through 10.60. The Commission shall issue an Order of Conditions and impose such conditions as will contribute to the interests identified in M. G .L. Chapter 131, Section 40 permitting the following "limited projects":

- a. Work on land to be used primarily and directly in the raising of animals, including but not limited to dairy cattle, beef cattle, poultry, sheep, horses, ponies, or on land to be used in a related manner which is incidental thereto and represents a customary and necessary use in raising such animals, provided said work is carried out in accordance with conditions deemed necessary by the Commission;
- b. Work on land to be used primarily and directly in the raising of fruits, vegetables, berries, nuts, and other foods for human consumption, flowers, sod, trees, nursery or greenhouse products, plants and shrubs, or on land to be used in a related manner which is incidental thereto and represents a customary and necessary use in raising such products, provided said work is carried out in accordance with conditions deemed necessary by the Commission;
- c. The construction, reconstruction, operation and maintenance of underground and overhead utilities, such as electrical distribution or transmission lines, communication, sewer, water, and natural gas lines;
- d. The construction and maintenance of a new roadway or driveway of minimum legal and practical width acceptable to the Fire Chief, where reasonable alternative means of access from a public way to an upland area of the same owner is unavailable. Such roadway or driveway shall be constructed in a manner which does not restrict the flow of water;
- e. Maintenance and improvement of existing public roadways, including the widening of less than a single lane, adding shoulders, correcting substandard intersections and improving inadequate drainage systems;
- f. The excavation of wildlife impoundments, farm ponds, and ponds for fire protection, provided that no fill or other material is placed upon the wetland except as may be necessary to construct said impoundments or ponds, to provide access thereto, and to provide bank stabilization;
- g. The maintenance of beaches and boat launching ramps which existed on April 1, 1983;
- h. The maintenance, repair and improvement (but not substantial enlargement) of structures, including dams and reservoirs and appurtenant works to such dams and reservoirs, buildings, piers, towers, headwalls, bridges and culverts which existed on April 1, 1983; and
- i. The routine maintenance and repair of road drainage structures including culverts and catch basins, drainage easements, ditches, watercourses and artificial water conveyances to insure flow capacities which existed on April 1, 1983.)

ARTICLE 21

The Finance Commission recommended and the Town voted in favor of Indefinite Postponement of this Article.

(To see if the Town will vote to amend Article 18, Section 8, Paragraph 11, by deleting the following:

“The term ‘vernal pond’ shall mean any naturally occurring confined basin depression which holds water for a minimum of 2 continuous months during the spring and/or summer.”

And substituting:

“The term ‘vernal pond’ includes all areas defined as vernal pool habitat under the Wetlands Protection Act and Wetlands Protection Regulations and all areas within the mean annual high water level of any occurring confined basin or depression, not occurring in existing lawns gardens, landscaped areas, or driveways, which in most years

- a) holds water for a minimum of 2 continuous months during the period from March through September,
- b) is free of adult predatory fish populations,
- c) provides breeding, rearing or other habitat functions for amphibians, reptiles, or other vernal pool community species, and
- d) is certified or certifiable by the Massachusetts Division of Wildlife and Fisheries, or any successor organization.)

ARTICLE 22

The Finance Commission recommended and the Town voted unanimously to amend Article 18 by adding the following text:

“Any person filing an application for a permit or request for determination with the Commission shall provide a copy thereof, by certified mail or hand delivery, to the Town Boards and Offices as directed by the Commission. The Commission may take into account any comments provided to the Commission by other Town Boards and Offices in determining the affect the project may have on protected resource areas. The Commission shall allow the applicant an opportunity to respond to any such comments.

ARTICLE 23

The Finance Commission recommended and the Town voted unanimously to amend Article 18, Section 2 by adding the following text.

The Commission may regulate activities under this Bylaw regardless of whether those same activities are regulated under the Wetland Protection Act, G.L. c. 131, section 40.

ARTICLE 24

The Finance Commission recommended and the Town voted unanimously to amend Article 18 by making the following changes:

1) To section 4 by deleting the following

“Any person filing an application for a permit or a request for determination shall do so with the Commission by certified mail, return receipt requested.”

And substituting

“Any person filing an application for a permit or a request for determination shall do so with the Commission by hand delivery or certified mail, return receipt requested.”

2) To section 5 by deleting the following

“Any person filing an application for a permit shall do so with the Commission by certified mail, return receipt requested,”

And substituting

“Any person filing an application for a permit shall do so with the Commission by hand delivery or certified mail, return receipt requested,”

3) To section 5 by deleting the following

“Date of receipt of all filing made pursuant to this section shall be the date of the first regularly scheduled meeting of the Commission after certified mail receipt date.”

And substituting

“The date of receipt of all filings made under this Bylaw shall be the date of the Commission’s first regular meeting scheduled at least seven days following receipt of the filing by hand delivery or certified mail, return receipt requested.”

ARTICLE 25

The Finance Commission recommended and the Town voted unanimously in favor of Indefinite Postponement of this Article.

(To see if the Town will vote to amend Article 18, Section 2 by deleting the following:

“Any activity proposed or undertaken within one hundred (100) feet of any freshwater wetland, marsh, wet meadow, bog, swamp, bank, lake, pond, vernal pond, river or stream (hereinafter called the Buffer Zone) which, in the judgment of the Commission will alter an area subject to protection under this Bylaw is subject to regulation under this Bylaw.”

And substituting therefore the following:

“Any activity proposed or undertaken within one hundred (100) feet of any freshwater wetland, marsh, wet meadow, bog, swamp, bank, lake, pond, vernal pond, river or stream (hereinafter called the Buffer Zone) which, in the judgment of the Commission is likely to alter an area subject to protection under this Bylaw is subject to regulation under this Bylaw.”)

ARTICLE 26

The Finance Commission recommended and the Town voted unanimously to amend the Westwood Zoning Bylaw, Section 20. Sign Regulations (1) Definitions by inserting a new subsection (d), Section 20, (1) as follows:

“(d) *Directional Signs shall mean any signs guiding and directing traffic to a business or businesses, or to a street or an area.*”

and by inserting a new subsection (3), Section 20(2)(c) as follows:

“(3) *Notwithstanding the provisions of Section 16(c), one (1) directional sign may be erected and maintained within any right of way or easement area, which is under the jurisdiction of the Board of Selectmen and within the Industrial District.*

ARTICLE 27

The Finance Commission recommended and the Town voted unanimously to amend the Westwood Zoning Bylaw, Section 2. Definitions (mm) Special Permit Granting Authority by inserting “Section 12A with respect to non-residential structures only,” after the words “Section 12(e)” so that Section 2(mm) reads as follows (word insertion(s) appear in italics):

“(mm) Special Permit Granting Authority The Special Permit Granting Authority shall mean the Planning Board with respect to the special permits provided for in Section 6(b)(3), Section 8(b)(8), Section 9(b)(10), Section 10(b)(13), Section 12(e), *Section 12A with respect to non-residential structures only*, Section 13(a) with respect to the Industrial District only, Section 15(e), Section 16B, Section 16C and Section 16D, and shall mean the Board of Appeals with respect to all other special permits.”

ARTICLE 28

The Finance Commission recommended and the Town voted unanimously to amend the Westwood Zoning Bylaw, Section 12A. Flood Area Provisions (e) Definitions (1) by deleting therefrom “Zones A, A1-30” and inserting therefor “Zone AE”; and inserting “, effective as of June 17, 2002,” after the word “Map” so that Section 12A(e)(1) reads as follows (word insertion(s) appear in italics; deletions appear as strikethrough):

“(1) Special Flood Hazard Areas are those areas designated as *Zone AE* as set forth on the Flood Hazard Insurance Rate Map, *effective as of June 17, 2002*, on file with the Town Clerk, the Planning Board, the Board of Health, the Town Engineer, and the Building Commissioner. Said maps, together with the index and all explanatory matters thereon, shall be deemed to be part of this Bylaw.”

ARTICLE 29

The Finance Commission recommended and the Town voted unanimously to amend the Zoning Map by deleting therefrom the Rockmeadow Well Water Resource Protection District approximately bounded by Lynn Terrace to the north; Deerfield Avenue to the east; High Rock Street and Salisbury Drive to the south; Woodland Road to the west in its entirety and inserting the Zone II boundaries as shown on the attached map.

ARTICLE 30

The Finance Commission recommended and the Town voted unanimously to amend the Westwood Zoning Bylaw, Section 4. Location of Districts by deleting therefrom “April 1998” and inserting therefor “May 6, 2002” so that Section 4 reads as follows (word insertion(s) appear in italics; deletions appear as strikethrough):

“All districts hereinafter referred to are located as shown on a map (the “Zoning Map”) filed with the Town Clerk, entitled Zoning Map Town of Westwood” dated *May 6, 2002*, and said map, together with all explanatory matter thereon, shall be deemed to be a part of this Zoning Bylaw.”

Note: The Planning Board reported verbally on all its articles.

ARTICLE 31

The Finance Commission recommended and the Town voted to accept the recommendation of the Planning Board to designate the following roads scenic roads pursuant to the provisions of Chapter 40, Section 15C of the Massachusetts General Laws:

Dover Road
Mill Street
Woodland Road

Note: The Moderator divided the Article, taking votes on the four streets in the Article individually. The Town voted in favor of designating Dover Road, Mill Street and Woodland Road as scenic ways, but voted against so designating Gay Street by a vote of 57 YES to 107 NO.

ARTICLE 32

The Finance Commission recommended and the Town voted unanimously to amend the General Bylaws, Article 10, by deleting therefrom Section 22 Street Furniture, and inserting therefor the following language:

Section 22, Street Furniture

The purpose of the regulation of the placement of street furniture is to enhance the public health, safety, convenience, and good order of the Town of Westwood.

1. Street furniture is defined as any structure erected or placed within the layout of any public way of the Town of Westwood on a temporary or permanent basis, excluding fences or stonewalls.
2. Street furniture, as hereinbefore defined, shall not be permitted within the layout of the public ways of the Town without a permit being issued for the location of the same from the Board of Selectmen. Exempted from the provisions of this bylaw are those structures erected or placed by authorized public agencies for public safety and/or public welfare purposes, including, but not limited to, street lights, traffic lights, U.S. Postal Service receptacles, fire hydrants, street trees, and trash receptacles.
3. The Board of Selectmen shall, upon written application and the payment of any required fees, issue a permit for the location of an article of street furniture upon their finding that the applicant is in compliance with all provisions of this bylaw. The Selectmen shall issue said permit within ten (10) days of this finding of compliance. If an application is denied, the Selectmen shall notify the applicant within ten (10) days of this vote by certified mail and shall state the specific reasons for the denial. The applicant may appeal this denial within thirty (30) days of receipt of the denial and the Selectmen shall hear the appeal within thirty (30) days of receipt of the appeal at a public hearing held in accordance with M.G.L. [citation].
4. Subsequent to the adoption of this bylaw, no person shall place, erect, maintain or continue to maintain an article of street furniture within the layout of any public way of the Town without first obtaining said permit from the Board of Selectmen.
5. (A) Applications must be submitted in writing on a form prescribed by the Board of Selectmen.
(B) The street furniture, for which a permit is sought, must not occupy an area greater than nine (9) square feet, nor be more than fifty-two (52) inches tall.
(C) The placement of the street furniture shall not result in less than five (5) feet of pedestrian traffic width on the sidewalk.
(D) The placement of the street furniture shall not result in less than four (4) feet from any road surface, fire hydrant, U.S. Postal Service receptacle, etc.
(E) The street furniture shall be well maintained and shall have no sharp edges or corners, which are likely to cause personal injury.

- (F) The street furniture must display the following information: Permit Holder name, street address, city or town, state, zip code and telephone number of said Permit Holder. Said display shall be prominently displayed on the article of street furniture.
6. After an application has been approved, the Board of Selectmen shall issue to each Permit Holder a decal, which shall contain the permitted location of the article of street furniture, the permit number and the expiration date of said permit. Said decal shall be prominently displayed on the article of street furniture.
 7. FEES: All permits issued under this bylaw shall be valid for a period of not more than twenty-four (24) months from the date of issuance. All permits issued for the location of an article of street furniture shall expire on January 1st of the second year after the initial issuance of said license. The fee for each new or renewal permit issued for each article of street furniture shall be Twenty-Five Dollars (\$25.00) per year.
 8. REMOVAL: Any article of street furniture found within any layout of a public way of the Town without a valid permit or decal as required; or for which an application is not pending review; or whose placement is not in compliance with Section 5 of this bylaw may be removed by the Director of Public Works after ten (10) days unless the article of street furniture is brought into compliance before the expiration of said ten (10) day period. The notice of the violation shall be forwarded to the licensee via first class mail and affixed to the article of street furniture in violation for said ten (10) day period and shall include the following information, if available: the location and permit number of the article of street furniture in violation of the provisions of the bylaw; statement of the facts causing the violation; and notice that at the expiration of ten (10) days after receipt of this violation notice, the article of street furniture will be removed by the Director of Public Works unless the violation is corrected within that time period. The Permit Holder may claim said article from the Director of Public Works upon payment of reasonable storage fees to be determined and from time to time as amended by the Board of Selectmen. The Town shall not be held responsible for lost or damaged articles of street furniture in the possession of the Department of Public Works.
 9. FINES: Any persons violating the provisions of this bylaw shall be punished by a fine of Fifty Dollars (\$50.00) for each offense. Each day that said violation continues shall be considered a separate and continuing offense.
 10. WAIVERS: Strict compliance with this bylaw may be waived if the Board of Selectmen finds that the waiver is in the public interest and is consistent with the intent and purpose of this bylaw.
 11. SEVERABILITY: If any section or provision of this bylaw is held invalid, it shall not invalidate any other section or provision hereof. If the application of any provision of this bylaw to any person or circumstances is held invalid, it shall not invalidate the application of this bylaw to other persons and circumstances hereof.

ARTICLE 33

The Finance Commission recommended and the Town voted unanimously in favor of Indefinite Postponement of this Article.

(To see if the Town will vote to amend the Zoning Bylaw, Section 20. SIGN REGULATIONS, by adding thereto a new subsection to read as follows;

The Town shall place at least two but no more than five Banners, approximately 3' by 30' in size, advertising all Town Elections and Town Meetings in locations, stretched across main

thoroughfares in town, deemed by the Town to be the most appropriate locations to attract the highest visibility by the most town citizens. The Banners are to be placed out no earlier than 11 days and no later than 9 days prior to each such event and only conveying information relating to the date, time and location of any such event and to be removed no later than two days following such event.)

ARTICLE 34

The Finance Commission recommended and the Town voted unanimously in favor of Indefinite Postponement of this Article.

(Will the Town vote to amend the Zoning By-Law and the Zoning Map as follows:

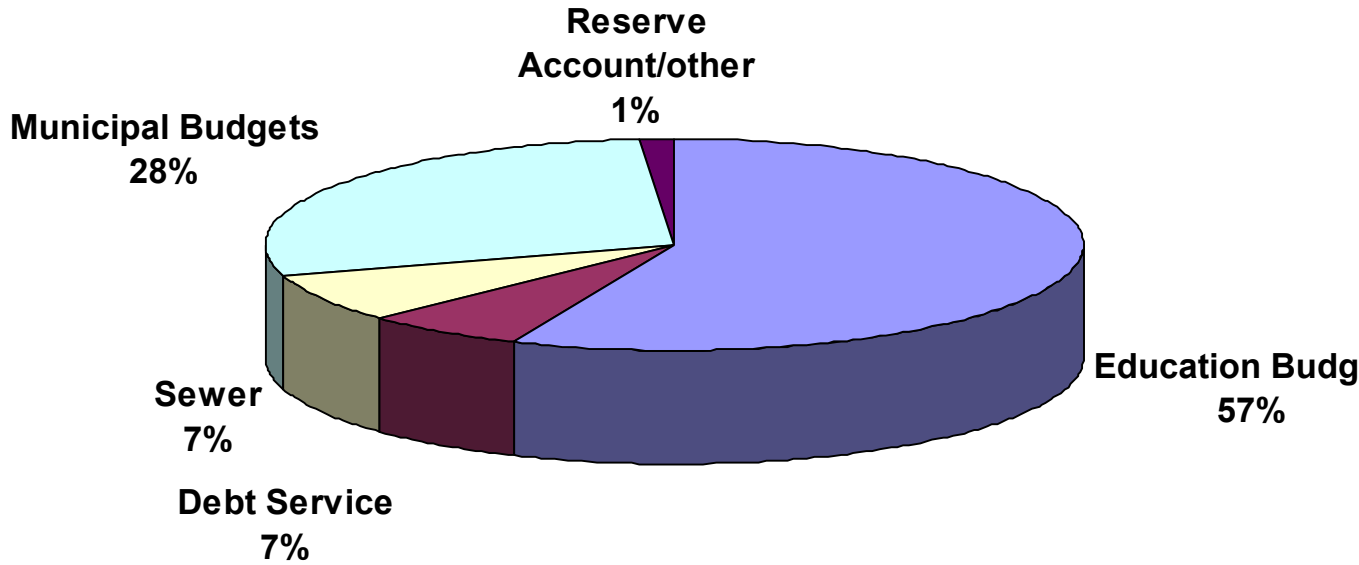
1. By changing the zoning district of the premises located at 200-210 Providence Highway, more particularly described as Lots 21 and 22 on a plan of land entitled "Land Court Plan of Land in Westwood, Mass. Being a division of Lots 14 and 19, Land Court Case No. 20390 by VTP Associates, Inc., dated December 7, 1999. Said premises are currently in a Single Residence A District and are proposed to be in a Highway Business District. Being a portion of the premises shown on Assessor's Map 17, Parcel 72 and 73.
2. By changing the zoning district of the premises located at 220 Providence Highway, more particularly described as Lots 7, 8 and 9, on a plan entitled "Plan of Land in Westwood, Mass. Dated April 6, 1972, by Norwood Engineering Co, Inc." recorded at Norfolk Registry of Deeds Plan Book 230, Plan No.262 of 1972. Said premises are currently in a Single Residence B District and are proposed to be in a Highway Business District. Being the premises shown on Assessor's Map 24, Parcel 74.)

Appendix C

Salary Schedule for Elected Town Officers
Fiscal Year July 1, 2002 – June 30, 2003

<i>Position</i>	<i>Fiscal Year 2002 Salary</i>	<i>Fiscal Year 2003 Salary</i>
<i>Town Clerk (Full Time)</i>	\$57,891	\$60,786
<i>Part Time Positions</i>		
<i>Assessor</i>	\$1,800	\$1,800
<i>Selectman</i>	\$2,000	\$2,000
<i>Sewer Commissioner</i>	\$1,800	\$1,800
<i>Tax Collector</i>	\$4,000	\$4,000
<i>Town Treasurer</i>	\$4,000	\$4,000

**FY2003 Operations Budget Summary
At A Glance**



FY2003 Operations Budget Summary				
	FY2002	FY2003	\$ Change	%C
Education Budgets w/benefits	\$24,750,833	\$27,202,157	\$2,451,324	
Municipal Budgets w/benefits	\$13,122,896	\$13,769,980	\$647,084	
Sewer Enterprise	\$3,490,361	\$3,613,847	\$123,486	
Debt Service	\$2,091,415	\$3,157,965	\$1,066,550	
Reserve Fund/Comprehensive Insuranc	<u>\$522,290</u>	<u>\$608,350</u>	<u>\$86,060</u>	
Total	\$43,977,795	\$48,352,299	\$4,374,504	

Appendix D
FY2003 Departmental Salary/Expense Budgets

Description	Expended FY2001	Current FY2002 Budget	FY2003 Budget	S Change FY03 vs FY02	% Change FY03 vs FY02	Funding Source
Selectmen						
1. Salaries	286,030	299,224	306,796	7,572	2.5%	Taxation
2. Expenses	45,932	48,300	49,350	1,050	2.2%	Taxation
	<u>331,962</u>	<u>347,524</u>	<u>356,146</u>	<u>8,622</u>	<u>2.5%</u>	
Finance Commission						
3. Salary	24,920	26,761	27,581	820	3.1%	Taxation
4. Expenses	21,763	19,000	20,000	1,000	5.3%	Taxation
	<u>46,683</u>	<u>45,761</u>	<u>47,581</u>	<u>1,820</u>	<u>4.0%</u>	
Accounting						
5. Salaries	137,472	145,228	148,712	3,484	2.4%	Taxation
6. Expenses	3,949	5,900	5,900	0	0.0%	Taxation
	<u>141,421</u>	<u>151,128</u>	<u>154,612</u>	<u>3,484</u>	<u>2.3%</u>	
Audit - School & Municipal Financials						
7. Expenses	41,492	46,000	46,000	0	0.0%	Taxation
Assessors						
8. Salaries	93,985	98,990	94,804	(4,186)	-4.2%	Taxation
9. Expenses	66,665	75,494	75,494	0	0.0%	Taxation
10. Revaluation	20,000	20,000	20,000	0	0.0%	Taxation
	<u>180,650</u>	<u>194,484</u>	<u>190,298</u>	<u>(4,186)</u>	<u>-2.2%</u>	
Treasurer						
11. Salary	47,639	50,909	52,325	1,416	2.8%	Taxation
12. Expenses	17,681	19,875	20,325	450	2.3%	Taxation
	<u>65,320</u>	<u>70,784</u>	<u>72,650</u>	<u>1,866</u>	<u>2.6%</u>	
Collector						
13. Salaries	76,697	78,513	81,326	2,813	3.6%	Taxation
14. Expenses	45,570	49,570	51,570	2,000	4.0%	\$16,800 Amb. Receipts/ Taxation
	<u>122,267</u>	<u>128,083</u>	<u>132,896</u>	<u>4,813</u>	<u>3.8%</u>	
Legal						
15. Salaries	70,008	72,164	74,598	2,434	3.4%	Taxation
16. Professional Services	55,421	56,500	56,500	0	0.0%	Taxation
	<u>125,429</u>	<u>128,664</u>	<u>131,098</u>	<u>2,434</u>	<u>1.9%</u>	
Personnel Board						
17. Salary	31,042	34,860	38,286	3,426	9.8%	Taxation
18. Expenses	15,336	16,150	16,150	0	0.0%	Taxation
	<u>46,378</u>	<u>51,010</u>	<u>54,436</u>	<u>3,426</u>	<u>6.7%</u>	

Information Systems							
19.	Salaries	158,924	179,673	186,946	7,273	4.0%	Taxation
20.	Expenses	<u>159,662</u>	<u>160,000</u>	<u>160,000</u>	<u>0</u>	<u>0.0%</u>	Taxation
		318,586	339,673	346,946	7,273	2.1%	
Town Clerk							
21.	Salaries	102,892	113,108	119,517	6,409	5.7%	Taxation
22.	Expenses	<u>38,449</u>	<u>36,150</u>	<u>50,620</u>	<u>14,470</u>	<u>40.0%</u>	Taxation
		141,341	149,258	170,137	20,879	14.0%	
Conservation Commission							
23.	Salary	23,242	28,025	28,366	341	1.2%	\$7,000 Conserv.receipts/ Taxation
24.	Expenses	<u>2,088</u>	<u>2,550</u>	<u>2,550</u>	<u>0</u>	<u>0.0%</u>	
		25,330	30,575	30,916	341	1.1%	
Planning Board							
25.	Salaries	55,970	63,568	65,421	1,853	2.9%	Taxation
26.	Expenses	<u>2,976</u>	<u>3,230</u>	<u>3,230</u>	<u>0</u>	<u>0.0%</u>	Taxation
		58,946	66,798	68,651	1,853	2.8%	
Zoning Board of Appeals							
27.	Salaries	15,990	20,688	21,570	882	4.3%	Taxation
28.	Expenses	<u>1,110</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>0.0%</u>	Taxation
		17,101	24,188	25,070	882	3.6%	
Business Development Task Force							
29.	Salaries	20,949	23,438	24,141	703	3.0%	Taxation
30.	Expenses	<u>490</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.0%</u>	Taxation
		21,439	24,438	25,141	703	2.9%	
Outside Professional Services							
31.	Expenses	28,428	31,250	31,250	0	0.0%	Taxation
Mass Housing Partnership							
32.	Expenses	11,746	11,800	11,800	0	0.0%	Taxation
Housing Authority							
33.	Expenses	4,580	5,000	5,000	0	0.0%	Taxation
Communications Systems							
34.	Expenses	109,345	118,250	118,250	0	0.0%	Taxation
Training							
35.	Expenses	2,563	4,000	4,000	0	0.0%	Taxation
Total General Government		1,841,007	1,968,668	2,022,878	54,210	2.8%	

Police Department						
36. Salaries	1,850,272	1,982,653	2,104,339	121,686	6.1%	Taxation
37. Expenses	<u>119,599</u>	<u>128,700</u>	<u>136,090</u>	<u>7,390</u>	<u>5.7%</u>	Taxation
	1,969,871	2,111,353	2,240,429	129,076	6.1%	
38. State Funded Education Incentive	98,219	107,991	117,034	9,043	8.4%	\$117,034 state aid
Auxiliary Police/Civil Defense						
39. Expenses	<u>1,127</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	Taxation
	1,127	2,000	2,000	0	0.0%	
Animal Control						
40. Salary	25,083	26,378	27,218	840	3.2%	Taxation
41. Expenses	<u>4,677</u>	<u>6,090</u>	<u>6,200</u>	<u>110</u>	<u>1.8%</u>	Taxation
	29,760	32,468	33,418	950	2.9%	
Fire Department						
42. Salaries	1,792,473	1,861,589	1,953,203	91,614	4.9%	\$142,663 Amb. Receipts/ Taxation
43. Expenses	<u>145,772</u>	<u>118,145</u>	<u>131,925</u>	<u>13,780</u>	<u>11.7%</u>	\$14,000 Amb. Receipts/ Taxation
	1,938,245	1,979,734	2,085,128	105,394	5.3%	
Building Inspection						
44. Salaries	164,638	191,230	196,573	5,343	2.8%	Taxation
45. Expenses	<u>16,773</u>	<u>23,660</u>	<u>24,380</u>	<u>720</u>	<u>3.0%</u>	Taxation
	181,411	214,890	220,953	6,063	2.8%	
Total Public Safety	4,218,633	4,448,436	4,698,962	250,526	5.6%	

Public Safety as % of Operations Budget Total
10.13%

10.12%

9.72%

5.73%

Westwood Public Schools							
	Salaries	16,231,560	17,299,948	18,527,400	1,227,452	7.1%	
	Expenses	5,182,108	5,529,952	6,334,600	804,648	14.6%	
46.	School salaries & exps	21,413,668	22,829,900	24,862,000	2,032,100	8.9%	\$2,635,628 State Aid/ Taxation
47.	Blue Hills Regional	3,442	5,010	5,010	0	0.0%	Taxation
School Employee Benefits/Costs							
48.	Retirement Assessments	331,720	327,866	330,354	2,488	0.8%	Taxation
	Worker's Compensation	49,888	54,400	59,840	5,440	10.0%	Taxation
	Unemployment Comp	43,463	3,400	3,400	0	0.0%	Taxation
	Health Insurance	989,236	1,170,183	1,518,210	348,027	29.7%	Taxation
	Life Insurance	4,486	4,760	4,903	143	3.0%	Taxation
	EAP	11,962	11,000	12,360	1,360	12.4%	Taxation
	Medicare Part B Refund	42,885	43,054	49,512	6,458	15.0%	Taxation
	Social Security	54,547	49,915	51,412	1,497	3.0%	Taxation
	Mandatory Medicare	170,856	167,971	216,000	48,029	28.6%	Taxation
49.	School Employee Benefits	1,699,042	1,832,548	2,245,991	413,443	22.6%	
Crossing Guards							
50.	Salaries	49,090	77,425	84,756	7,331	9.5%	Taxation
51.	Expenses	3,147	5,950	4,400	(1,550)	-26.1%	Taxation
		52,237	83,375	89,156	5,781	6.9%	
School Related							
52.	Debt Service	1,600,089	1,399,567	2,461,601	1,062,034	75.9%	\$330,466 Sch Bld reimb/ \$80,000 Bond Premium/ Taxation
		24,768,477	26,150,400	29,663,758	3,513,358	13.4%	
Education as % of Operations Budget Total							
		59.50%	59.46%	61.35%	80.31%		

Department of Public Works						
53. Salaries - admin	148,089	147,947	148,586	639	0.4%	Taxation
54. Salaries - operations	956,362	1,029,648	1,050,771	21,123	2.1%	\$10,000 Perp Care/ Taxation
55. Expenses	<u>279,586</u>	<u>313,700</u>	<u>323,900</u>	<u>10,200</u>	<u>3.3%</u>	Taxation
	1,384,037	1,491,295	1,523,257	31,962	2.1%	
56. Building Maintenance	273,038	305,770	316,770	11,000	3.6%	Taxation
Municipal & School						
57. Field Maintenance	83,000	100,000	100,000	0	0.0%	Taxation
58. Snow & Ice	416,185	141,200	141,200	0	0.0%	Taxation
59. Street Lighting	165,448	214,000	214,000	0	0.0%	Taxation
60. Cemetery Commission	90	300	300	0	0.0%	Taxation
Waste Collection/Disposal						
61. Expenses	1,164,529	1,255,000	1,318,576	63,576	5.1%	Taxation
3,486,327						3.0%
3,507,565						
3,614,103						
106,538						

Public Works as % of Operation Budget Total:
8.38% **7.98%** **7.47%** **2.44%**

Sewer Commission

62. Salaries	233,503	235,449	247,972	12,523	5.3%	Sewer Enterprise Funds
63. Expenses	70,466	79,570	84,750	5,180	6.5%	Sewer Enterprise Funds
64. Pumping Stations	79,149	96,450	92,400	(4,050)	-4.2%	Sewer Enterprise Funds
65. MWRA Assessment	1,584,968	1,703,125	1,730,440	27,315	1.6%	Sewer Enterprise Funds
66. Mandated Inspections	120,000	120,000	120,000	0	0.0%	Sewer Enterprise Funds
67. Indirect Costs	195,000	212,000	212,000	0	0.0%	Sewer Enterprise Funds
68. Sewer Debt & Int	1,097,742	1,018,767	1,101,285	82,518	8.1%	Sewer Enterprise Funds
69. System Ext./Repairs	18,581	25,000	25,000	0	0.0%	Sewer Enterprise Funds

Sewer Enterprise	3,399,409	3,490,361	3,613,847	123,486	3.5%	
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Sewer Enterprise as % of Operations Budget Total:
8.17% **7.94%** **7.47%** **2.82%**

Health Department						
70. Salaries	105,895	128,905	134,154	5,249	4.1%	Taxation
71. Expenses	12,992	8,850	8,700	(150)	-1.7%	Taxation
72. Mosquito Control	0	1,000	1,000	0	0.0%	Taxation
	<u>118,887</u>	<u>138,755</u>	<u>143,854</u>	<u>5,099</u>	<u>3.7%</u>	
73. Outside Health Agencies						
	12,346	14,316	14,316	0	0.0%	Taxation
Disability Commission						
74. Expenses	52	500	500	0	0.0%	Taxation
Council On Aging						
75. Salaries	119,104	125,688	129,405	3,717	3.0%	Taxation
76. Expenses	14,010	15,935	16,660	725	4.5%	Taxation
	<u>133,114</u>	<u>141,623</u>	<u>146,065</u>	<u>4,442</u>	<u>3.1%</u>	
Youth and Family Services Commission						
77. Salaries	116,149	127,393	132,525	5,132	4.0%	Taxation
78. Expenses	13,459	14,172	14,172	0	0.0%	Taxation
	<u>129,608</u>	<u>141,565</u>	<u>146,697</u>	<u>5,132</u>	<u>3.6%</u>	
Veterans Services						
79. Salaries	17,650	20,756	21,213	457	2.2%	Taxation
80. Expenses	19,606	27,025	27,025	0	0.0%	Taxation
	<u>37,256</u>	<u>47,781</u>	<u>48,238</u>	<u>457</u>	<u>1.0%</u>	
431,263 484,540 499,670 15,130 3.1%						

Human Services as % of Operations Budget Total

1.04% 1.10% 1.03% 0.35%

Public Library						
81. Salaries	548,571	601,772	628,476	26,704	4.4%	Taxation
82. Expenses	169,958	177,575	181,900	4,325	2.4%	Taxation
83. Lost Books	908	850	850	0	0.0%	Taxation
	<u>719,437</u>	<u>780,197</u>	<u>811,226</u>	<u>31,029</u>	<u>4.0%</u>	
Recreation						
84. Salaries	158,759	197,998	202,252	4,254	2.1%	Taxation
85. Expenses	35,040	40,400	41,550	1,150	2.8%	Taxation
	<u>193,799</u>	<u>238,398</u>	<u>243,802</u>	<u>5,404</u>	<u>2.3%</u>	
Memorial Day						
86. Expenses	1,854	2,300	3,600	1,300	56.5%	Taxation
915,090 1,020,895 1,058,628 37,733 3.7%						

Culture and Recreation as % of Operations Budget Total

2.20% 2.32% 2.19% 0.86%

Municipal Related						
87. Debt Service	841,178	691,848	696,364	4,516	0.7%	\$34,410 Sale of Land/ \$42,000 Cemetery Lot sales/ Taxation
	841,178	691,848	696,364	4,516	0.7%	

Debt and Interest as % of Operations Budget Total
2.02% 1.57% 1.44% 0.10%

Municipal Employee Benefits/Costs						
88. Retirement Assessment	774,013	765,020	770,825	5,805	0.8%	\$461,855 Pension Reserves/ Taxation
Non-Contrib Pension	62,571	66,000	64,098	(1,902)	-2.9%	Taxation
Worker's Compensation	23,478	25,600	28,160	2,560	10.0%	Taxation
Unemployment Comp	2,000	1,600	1,600	0	0.0%	Taxation
Health Insurance	423,958	530,078	609,590	79,512	15.0%	Taxation
Life Insurance	2,111	2,240	2,307	67	3.0%	Taxation
Physicals/EAP	24,317	20,000	20,000	0	0.0%	Taxation
Public Safety Medical	7,537	19,000	19,000	0	0.0%	Taxation
Medicare Part B Refund	13,542	13,596	15,635	2,039	15.0%	Taxation
Social Security	29,372	26,877	27,684	806	3.0%	Taxation
Mandatory Medicare	80,403	71,987	84,000	12,013	16.7%	Taxation
89. Employee Benefits	1,443,302	1,541,999	1,642,899	100,900	6.5%	

Comprehensive And Liability Insurance - School & Municipal						
90. Expenses	136,676	147,290	208,350	61,060	41.5%	Taxation

91. Operating Capital Purchases	144,081	144,081	141,840	(2,241)	-1.6%	\$15,000 Ambulance Receipts Taxation
			Zoning Bylaw Recodification	20,000		
			Recreation Dept. Software Upgrade	16,000		
			Engineering Software Upgrade	10,000		
			Air Mask Upgrade & Replacement	15,840		
			Rescue Equipment	15,000		
			End User Technology	65,000		
				141,840		

92. Reserve Fund	0	375,000	400,000	25,000	6.7%	\$200,000 Overlay Surplus/ \$25,000 Free Cash/ Taxation
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93. Merit Increase/ Salary Reserve	0	6,712	91,000	84,288		Taxation
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Note: Merit budget shown after approved transfers. FY02 original merit budget \$93,000
Reserve Fund budget shown after approved transfers. FY01 original reserve budget - \$350,000.
Expenditures from the reserve and merit funds are shown in budgets where funds appropriated.

	1,724,059	2,215,082	2,484,089	269,007	12.1%	
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Benefits and others as % of Operations Budget Total:
4.14% 5.04% 5.14% 6.15%

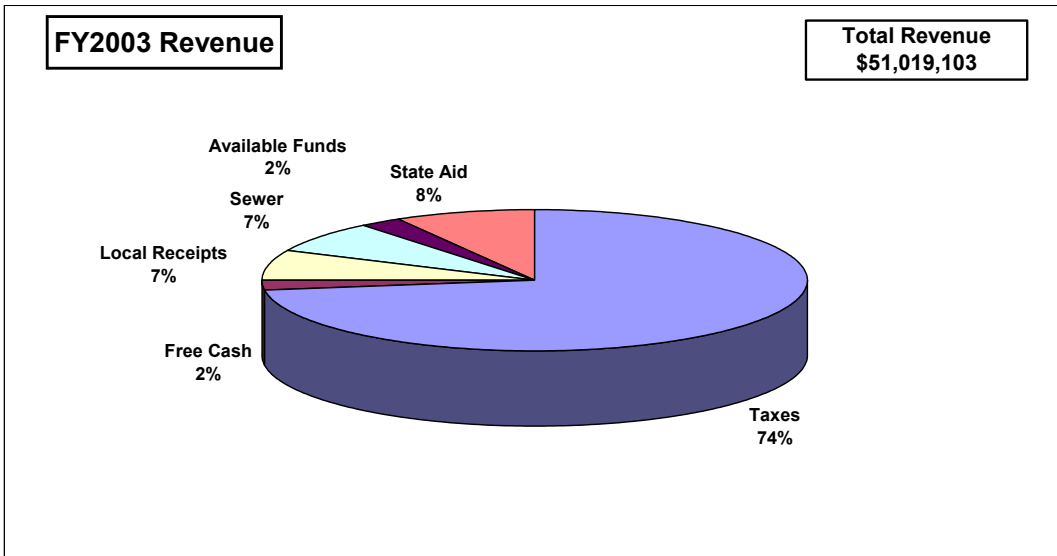
Total Operations Budget	41,625,443	43,977,795	48,352,300	4,374,505	9.9%	
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Summary of Budgets

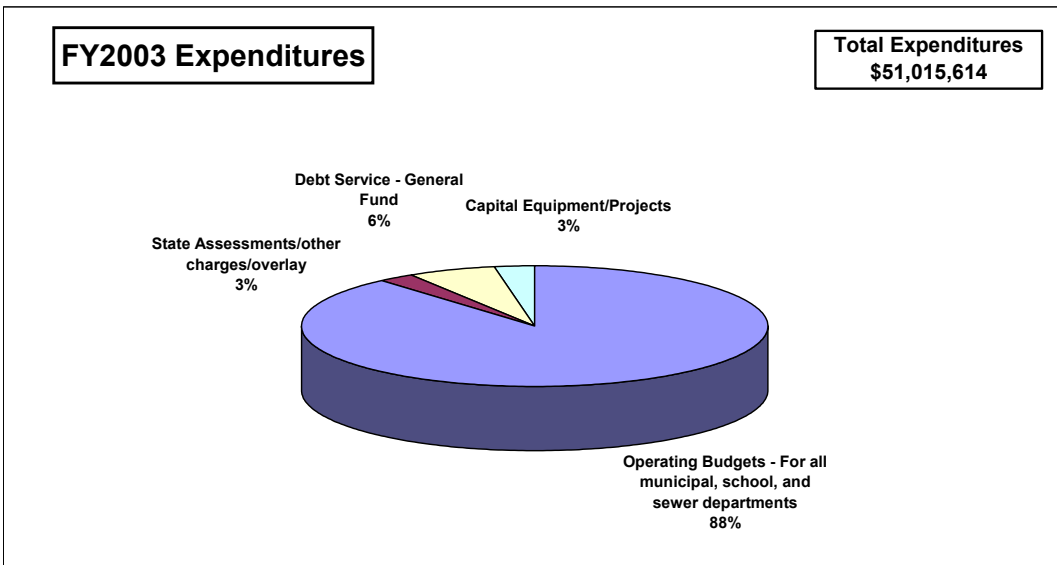
School and Blue Hills Budget/and traffic supervisors					
Salaries	16,280,650	17,377,373	18,612,156	1,234,783	7.1%
Expenses	5,188,697	5,540,912	6,344,010	803,098	14.5%
Total	21,469,347	22,918,285	24,956,166	2,037,881	8.9%
Municipal Departments					
Salaries	7,247,025	7,791,809	8,207,138	415,329	5.3%
Expenses	3,789,376	3,789,088	3,919,943	130,855	3.5%
Total	11,036,401	11,580,897	12,127,081	546,184	4.7%
Sewer					
Salaries	233,503	235,449	247,972	12,523	5.3%
Expenses	3,165,906	3,254,912	3,365,875	110,963	3.4%
Total	3,399,409	3,490,361	3,613,847	123,486	3.5%
Debt Service					
	2,441,267	2,091,415	3,157,965	1,066,550	51.0%
Total	2,441,267	2,091,415	3,157,965	1,066,550	51.0%
Reserves/Benefits/Insurance					
	3,279,020	3,896,837	4,497,240	600,403	15.4%
Total	3,279,020	3,896,837	4,497,240	600,403	15.4%
School Budgets	21,469,347	22,918,285	24,956,166	2,037,881	8.9%
Municipal Departments	11,036,401	11,580,897	12,127,081	546,184	4.7%
Sewer Enterprise	3,399,409	3,490,361	3,613,847	123,486	3.5%
Debt Service	2,441,267	2,091,415	3,157,965	1,066,550	51.0%
(School & Municipal)					
Reserves/Benefits/Insurance	3,279,020	3,896,837	4,497,240	600,403	15.4%
(School & Municipal)					
Total	41,625,443	43,977,795	48,352,300	4,374,505	9.9%
School Budgets w/benefits	23,168,388	24,750,833	27,202,157	2,451,324	9.9%
Municipal Depts with benefits	12,479,703	13,122,896	13,769,980	647,084	4.9%
Sewer Enterprise	3,399,409	3,490,361	3,613,847	123,486	3.5%
Debt Service	2,441,267	2,091,415	3,157,965	1,066,550	51.0%
Reserve/comp insurance	136,676	522,290	608,350	86,060	16.5%
Total	41,625,443	43,977,795	48,352,300	4,374,505	9.9%

A Look at the 2002 Town Meeting Action

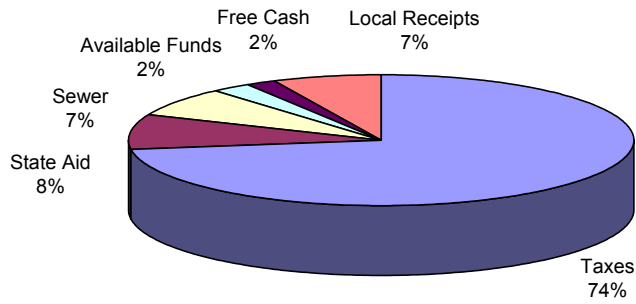
Where does the Revenue Come From?



How is the Budget Spent?



FY2003 Projected Budget Revenue



FY2003 Projected Budget Revenue

	FY2002	FY2003	\$ Increase	% Increase
Taxes	\$33,132,949	\$37,195,180	\$4,062,231	12.3%
State Aid	\$4,299,489	\$4,293,958	(\$5,531)	-0.1%
Free Cash	\$1,585,500	\$1,081,912	(\$503,588)	-31.8%
Available Funds	\$1,321,648	\$1,243,447	(\$78,201)	-5.9%
Sewer	\$3,547,851	\$3,683,847	\$135,996	3.8%
Local Receipts	<u>\$3,570,759</u>	<u>\$3,520,759</u>	<u>(\$50,000)</u>	-1.4%
Total Revenue	\$47,458,196	\$51,019,103	\$3,560,907	7.5%

Major Revenue Changes:

- * Tax revenue to increase by changes per Proposition 2 1/2 and estimated new growth. Additionally, the debt exemption for the Martha Jones and Downey payments issued in a bond in spring of 2002.
- * Additionally, tax revenue includes override of \$1,615,203.
- * State aid assumes level funding.
- * Free cash assumes level funding - reduction of one-time \$400,000 additional capital used in FY02.
- * Available funds - level assumptions, reducing use of pension reserves.
- * Local receipts - level funding, reducing investment income budget.

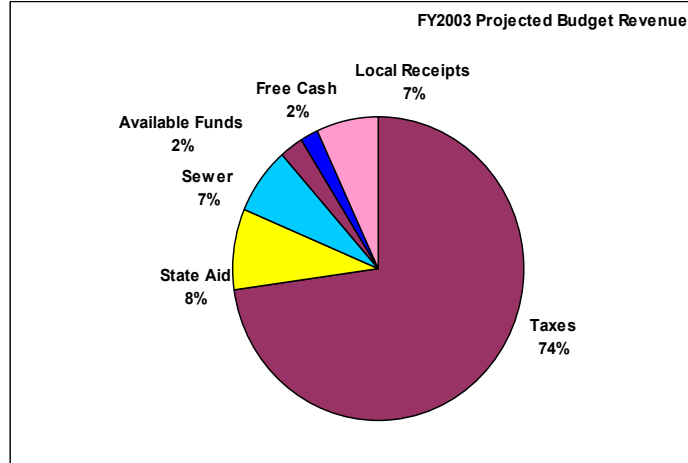
FY2003 Budget Highlights

Revenue Summary

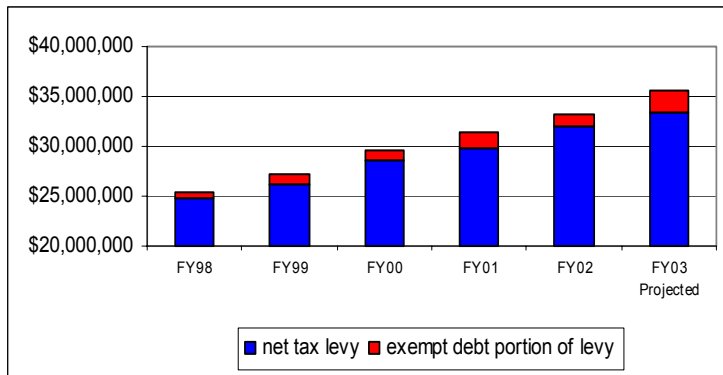
This budget presents a balanced budget based on current available revenues. The Town will continue to monitor revenue and expenditure assumptions and will update budgets accordingly.

FY03 total revenue will be \$51,019,103, a 7.5% increase from FY 02. Of the change in revenue, \$1,798,783 is the total increase in unrestricted revenue available (without override) to fund all budget requests. This \$1.7 million, which includes all available NStar funds, represents a 4.5% increase over FY02 unrestricted budgets.

The major revenue categories are highlighted below:



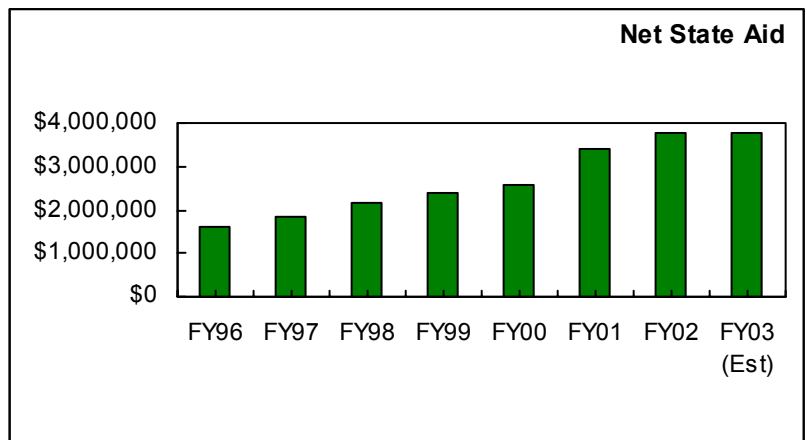
Real Estate Taxes:



- Tax levy includes 2 ½ % increase and new growth of \$500,000. (\$200,000 remaining NStar; \$300,000 other)
- Exempt debt increase to provide for Martha Jones and Downey debt – bonded in spring, 2002.
- Override adds \$1.6 milion to total tax levy.

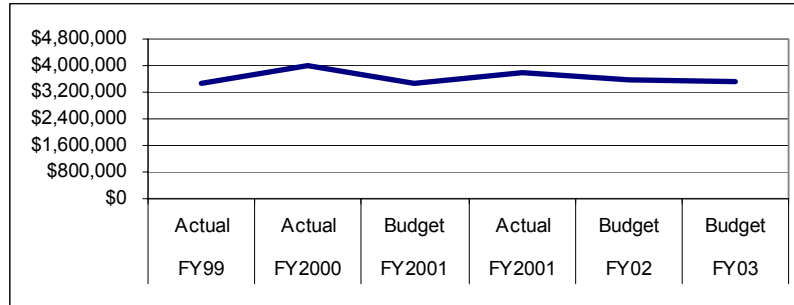
State Aid:

- Level funded from FY02 final cherry sheet.
- The Town must monitor the state budget process to determine final funding. We support any state effort which would recognize that higher than average school enrollment growth puts a strain on the ability of the community to provide additional financing and retain the quality of programs. We would welcome additional state aid to support the school budget and the children of Westwood.
- Assumes Downey School Building Assistance not received until FY2005.



Local Receipts:

- Level funded. As prudent financial policy, the Town has not budgeted and spent higher than average local receipts on operating funds. These funds have closed to free cash and have been spent on one-time needs (such as \$400,000 capital in FY02).



Sewer Funds:

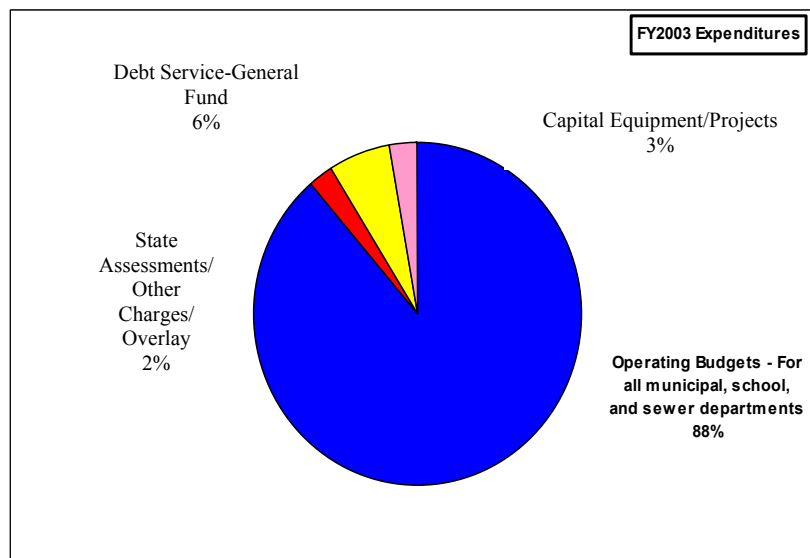
The Sewer enterprise revenue is set to fully recover the cost of providing sewer services. The sewer revenue and expenditure budget for FY2003 is currently budgeted at \$3,683,897, a 3.5% increase over FY2002.

Other Available Funds:

The FY2003 revenue budget includes a projection of other available funds to be allocated in FY2003. The accounts and assumptions used remain essentially the same as in FY2002. The use of pension reserves will be reduced by \$100,000. The reduction of pension reserves will continue by \$150,000 per year, as the pension account is reduced over a remaining 4 year period and this funding source depleted. In addition, in FY02, \$80,000 of bond premium funds has been used to fund debt service. As the funded debt is completed in FY03, this use of funds does not cause any negative future budgetary impact.

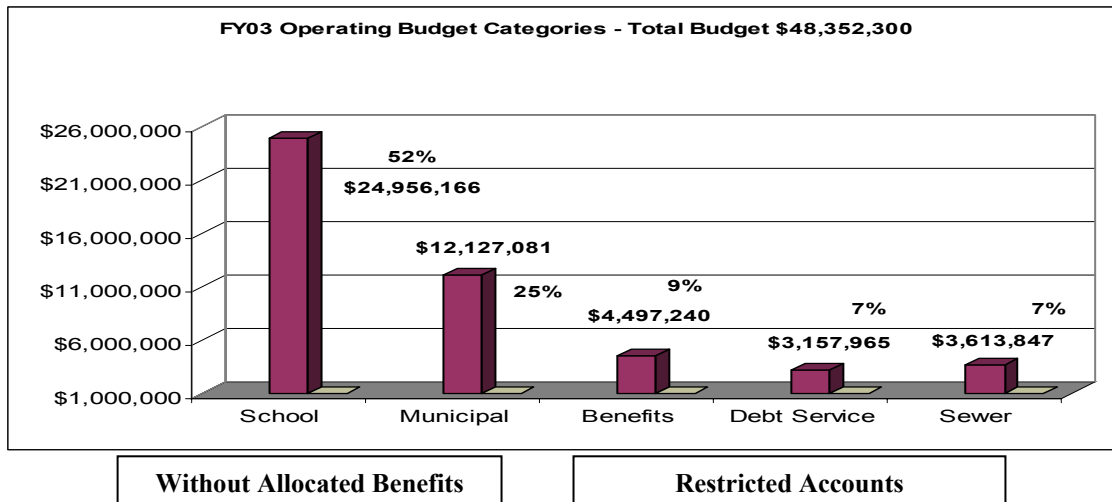
Expenditures Summary

The total expenditures budget for the Town is \$51,015,614, a 7.4% increase over the current year.



The FY03 operating budget including the approved School override is \$48,352,300.

Budgets Shown with Allocated Benefit Costs				
	FY02 Budget	FY03 Budget	\$ Change	% Change
Educational Budgets	\$24,750,833	\$27,202,157	\$2,451,324	9.9%
Municipal Departments	\$13,122,896	\$13,769,980	\$647,084	4.9%
Sewer Enterprise	\$3,490,361	\$3,613,847	\$123,486	3.5%
Debt Service	\$2,091,415	\$3,157,965	\$1,066,550	51.0%
Reserve/Comp Insurance	\$522,290	\$608,350	\$86,060	16.5%
Total	\$43,977,795	\$48,352,300	\$4,374,504	9.9%



Education Budget:

The School budget includes an override budget of approximately \$1.6 million. The Selectmen are committed to providing resources to the school budget while providing for all Town services and recognizing revenue limitations. A strong school system is a valuable resource for the community, and the Selectmen are dedicated to maintaining quality education for the children of Westwood.

More specific details of the school budget can be found in the separate School Budget document.

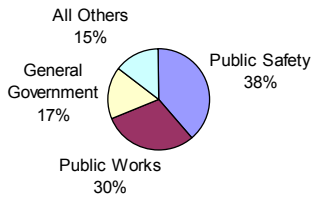
Municipal Budget:

The Selectmen are devoted to maintaining the quality of municipal services provided to Westwood residents. This is especially important in the areas of public safety and public works. Approximately 70% of the municipal budget is spent on public works and public safety departments. The safety of our residents is a vital concern. Quality police and fire protection and ambulance services will be provided.

In addition, the Selectmen are committed to providing quality public works services such as trash pickup and recycling, removal of leaves, and a continued commitment to quality playing fields and recreational facilities. The improvement in the quality of the fields and recreational facilities reflects the Board of Selectmen’s dedication in this area since the acceptance of responsibility of this function from the School Department.

FY03 Municipal Budget

Municipal Budget Components

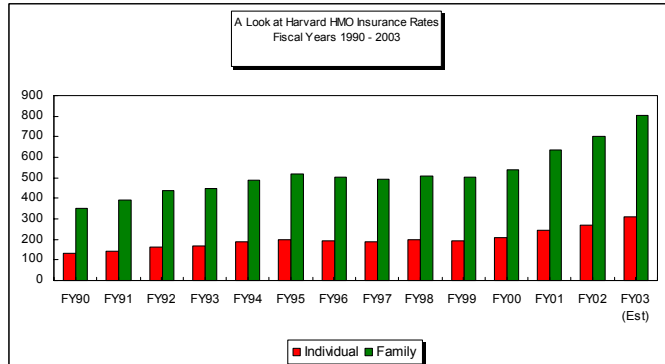


- Level staffing, no additional positions.
- Salary increase reflects contractual adjustments for all employees; required step/longevity.
- Only major expense increase is Solid Waste Collection (\$64,000 increase or 5%).
- New requests not approved.

	FY02 Budget	FY03 Budget	\$ Change	% Change
Salaries	\$7,791,809	\$8,207,138	\$415,329	5.3%
Expenses	\$3,789,088	\$3,919,943	\$130,855	3.5%
Total	\$11,580,897	\$12,127,081	\$546,184	4.7%

Benefit/Insurance Budget:

- Health insurance increases are being experienced by all industries.
- Total increase is more than total increase of Municipal Budget.
- 80% of benefit increase is School related.
- # of employees/retirees increases each year.
- Assumption is 15% rate increases.
- Town has taken steps to control health insurance cost:

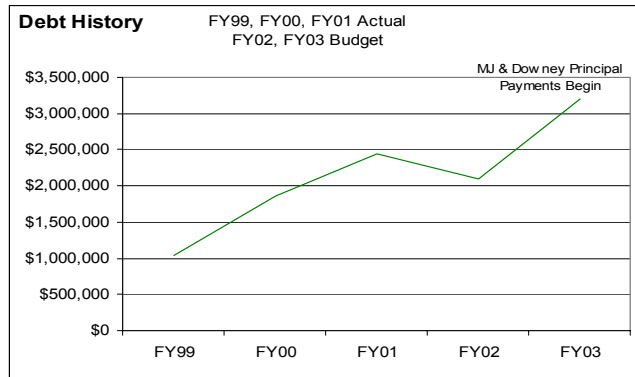


West Suburban Group Purchasing
Employee contributions are higher than those in comparable communities.

Total Benefits/Reserves/Insurance			
FY02	FY03	\$ Change	% Change
\$3,896,837	\$4,497,240	\$600,403	15.4%
This increase is 35% of all available (non-override) revenue.			

Debt Budget:

- FY03 debt budget of \$3.1 million is \$1 million or 50% increase over FY02.
- Increased cost is in exempt debt, related to initial principal payments for Martha Jones and Downey School projects.
- As the debt increase is exempt, tax levy is affected, but not budget.
- Treasurer issued bond in spring to include Martha Jones & Downey projects.



Why bond now:

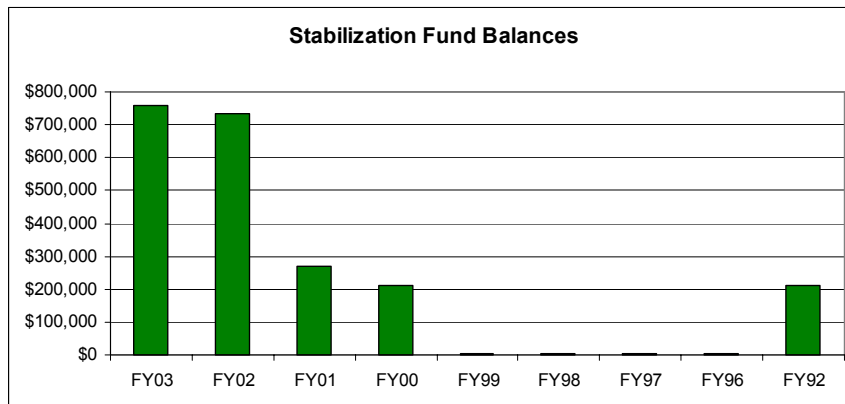
- Very low interest rates.
- Have purchased BAN's for 2 years (\$1.2 million cost)
- Projects are completed.
- 1990 Middle School project debt completed in FY02, providing a break in the debt budget.
- Downey reimbursement of \$560,000/yr. Not expected until FY05.

Capital Budget:

- Level funded, approximately \$900,000 or 2% of budget.
- FY02 had done a one-time increase of \$400,000 due to additional free cash.
- Important to maintain investment in capital even through difficult times.
- Municipal is primarily public safety and public works departments, which are capital intensive departments and must have safe and efficient equipment to perform their functions.

Stabilization Fund:

- \$735,000 current balance.
- Selectmen strongly committed in recent years to build this fund.
- Fund should increase to \$1.5 million for the level of Westwood's borrowing.
- Important component of Town's bond rating.
- No new appropriation into account for FY03; Article 1 transfer proposed for \$25,000.



Tax Implications:

- Current budget utilizes maximum level available under Proposition 2 ½.
- FY02 average tax bill for \$334,000 home - \$4,637 (savings from higher commercial tax rate is \$506).
- FY03 is a revaluation year. (New home values reflected in January, 2003 tax bill.)

FY03		
	% Increase	Dollar Increase Per Year
Without New Debt	1.36%	\$63
With Martha Jones & Downey School Debt	5.8%	\$268
Plus \$1.6 million School override (4.9%, \$227)	10.7%	\$495

Proposition 2 1/2 Overrides

Overrides Approved

Project Date of Vote	Amount	Type of Override	Year Cost Impact to be Completed
Vote to Exempt Sewer Construction Bonds 1982 Annual Town Election	\$4,000,000	Debt Exemption	Completed - FY93
Capital Equipment 1989 Annual Town Election	\$298,000	Capital Exemption	Completed- FY90
Road Improvement Program 1990 Special Town Election	\$1,703,000	Debt Exemption	Completed- FY2001
Reconstruction of Middle School 1990 Special Town Election	\$2,282,000	Debt Exemption*	Will be completed in FY2002
Road Improvement Program 1994 Annual Town Election	\$2,200,000	Debt Exemption	Will be completed in FY2005
School Override 1995 Annual Town Election	\$560,413	General Override	Permanent change to the allowable taxation levy limits
Middle School/Fields 1997 Annual Town Election	\$2,373,430	Debt Exemption*	Will be completed in FY2009
Middle School/Gymnasium 1997 Annual Town Election	\$550,000	Debt Exemption*	Will be completed in FY2009
Downey School Expansion 1999 Annual Town Election	\$6,500,000	Debt Exemption*	Will be completed in FY012. Net cost to average home \$480 total or \$48/yr. for ten years.
School Override 1999 Special Town Election	\$999,164	General Override	Permanent change to the allowable taxation levy limits.
Martha Jones School Expansion 2000 Special Town Election	\$7,200,000	Debt Exemption*	Will be completed in FY012. Net cost to average home \$547 total or \$54/yr. for ten years.
High School - New Construction 2000 Special Town Election	\$35,962,000	Debt Exemption*	Bond to be issued. Net cost to average home \$3,413 or \$169/yr. for 20 years.
High School – Additional Appropriation for New High School 2002 Special Town Election	\$8,333,640	Debt Exemption*	Bond to be issued. Net cost to average home \$1,280 or \$64/yr. for 20 years.
School Override 2002 Special Town Election	\$1,600,000	General Override	Permanent change to the allowable Taxation levy limits.

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

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

Overrides Not Approved

1984 Annual Town Election		Debt Exemption	Exempt Sewer Bond for Sewer Work
1988 Annual Town Election		Debt Exemption	Exempt Road/Sewer Bond
1989 Special Town Election	\$1,500,000	General	General Override for Budget
1991 Special Town Election	\$394,435	Capital Exclusion	Specific Capital Items
1991 Special Town Election	\$1,282,000	Debt Exemption	Bond for Road Improvement Work
1991 Special Town Election	\$250,000	Debt Exemption	Bond for Purchase of Conservation Land
1993 Annual Town Election	\$500,000	General	General Override to fund teaching positions/curbside recycling

**Town of Westwood
History of Tax Levy**

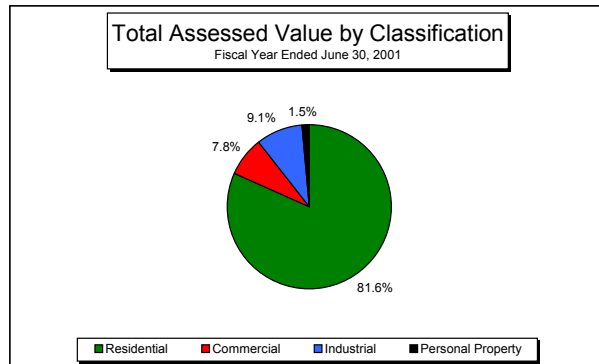
Tax Levy Calculation	FY96	FY97	FY98	FY99	FY00	FY2001	FY2002	FY2003 Projected
Prior Year Levy Limit	\$21,607,217	\$23,066,117	\$24,035,923	\$25,131,050	\$26,308,860	\$28,765,850	\$29,980,013	\$32,012,390
Plus 2.5% Increase	\$540,180	\$576,653	\$600,898	\$628,276	\$657,722	\$719,146	\$749,500	\$800,310
Plus New Growth	\$365,111	\$394,591	\$494,229	\$542,918	\$800,104	\$495,017	\$1,282,877	\$500,000
General Overrides	\$560,413	\$0	\$0	\$0	\$999,164	\$0	\$0	\$1,615,203
Tax Levy Limit	\$23,072,921	\$24,037,361	\$25,131,050	\$26,302,244	\$28,765,850	\$29,980,013	\$32,012,390	\$34,927,903
Exempt Debt/Capital	\$620,107	\$587,167	\$553,627	\$958,367	\$925,602	\$1,579,756	\$1,199,655	\$2,267,277
Levy Capacity	\$23,693,028	\$24,624,528	\$25,684,677	\$27,260,611	\$29,691,452	\$31,559,769	\$33,212,045	\$37,195,180
Actual Levy Assessed	\$23,452,918	\$24,547,793	\$25,421,010	\$27,187,750	\$29,604,489	\$31,339,145	\$33,132,948	\$37,195,180
Excess Levy(Taxes not raised)	\$240,110	\$76,735	\$263,667	\$72,861	\$86,963	\$220,624	\$79,097	\$0
Increase in Actual Levy (including new growth)	7.1%	4.7%	3.6%	6.9%	8.9%	5.9%	5.7%	12.3%
Increase in Levy without new growth	5.4%	3.0%	1.5%	4.8%	5.9%	4.2%	1.63%	10.75%

Tax Rate per Thousand	FY96	FY97	FY98	FY99	FY00	FY01	FY02	**FY2003 Projected
Residential	\$14.91	\$13.76	\$14.05	\$14.75	\$12.66	\$13.37	\$13.87	
Commercial	\$29.95	\$27.38	\$27.72	\$28.85	\$21.09	\$21.99	\$21.52	
% of Total Town Value								
Residential Property	83.4%	83.5%	83.5%	83.5%	81.1%	81.6%	80.4%	
Commercial Property	16.6%	16.5%	16.5%	16.5%	18.9%	18.4%	19.6%	
Tax Shift Factor	1.72	1.71	1.70	1.69	1.48	1.47	1.40	
% of Total Town Taxes								
Residential Properties	71.4%	71.8%	71.9%	72.2%	72.1%	72.9%	72.5%	
Commercial Properties	28.6%	28.2%	28.1%	27.8%	27.9%	27.1%	27.5%	
Average Residential Tax Bill								
Home Value	\$240,000	\$270,720	\$270,720	\$270,720	\$334,339	\$334,339	\$334,339	
Tax Bill	\$3,578	\$3,725	\$3,804	\$3,993	\$4,233	\$4,470	\$4,637	\$5,132
Average Tax Bill Increase	5.67%	4.10%	2.11%	4.98%	6.00%	5.61%	3.74%	
Single Tax Rate	\$17.41	\$16.01	\$16.31	\$17.07	\$14.25	\$14.96	\$15.37	
Savings to Average Tax Bill from Having Split Tax Rate	\$600.4	\$609.0	\$611.6	\$628.5	\$531.3	\$530.4	\$502.6	

The projected 2003 levy does include debt service for the Martha Jones and Downey projects for which a bond was issued in the spring of 2002.

Town of Westwood, Massachusetts
Assessed Value of Taxable Property by Classification
Last Ten Fiscal Years

Fiscal Year	Assessed Value							
	Residential Value	Residential % of Total Value	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial % of Total Value	Total Town Value
1991	(1) \$1,106,311,000	75.0%	\$156,650,000	\$202,125,500	\$10,850,100	\$369,625,600	25.0%	\$1,475,936,600
1992	\$1,035,245,800	80.4%	\$121,124,750	\$119,145,700	\$12,136,200	\$252,406,650	19.6%	\$1,287,652,450
1993	\$1,040,589,200	80.5%	\$123,109,300	\$115,892,300	\$12,468,500	\$251,470,100	19.5%	\$1,292,059,300
1994	(1) \$1,085,852,150	82.9%	\$99,233,650	\$109,099,800	\$15,202,130	\$223,535,580	17.1%	\$1,309,387,730
1995	\$1,101,119,750	83.1%	\$101,545,350	\$107,349,300	\$14,952,980	\$223,847,630	16.9%	\$1,324,967,380
1996	\$1,122,897,150	83.4%	\$101,025,350	\$107,359,300	\$15,673,060	\$224,057,710	16.6%	\$1,346,954,860
1997	(1) \$1,280,058,250	83.5%	\$112,180,800	\$124,055,100	\$17,021,650	\$253,257,550	16.5%	\$1,533,315,800
1998	\$1,301,083,000	83.5%	\$111,953,750	\$127,527,300	\$18,123,340	\$257,604,390	16.5%	\$1,558,687,390
1999	\$1,330,319,200	83.5%	\$112,066,200	\$128,531,800	\$21,639,140	\$262,237,140	16.5%	\$1,592,556,340
2000	(1) \$1,685,949,500	81.1%	\$171,721,300	\$190,194,000	\$29,756,990	\$391,672,290	18.9%	\$2,077,621,790
2001	\$1,709,699,250	81.6%	\$162,673,650	\$191,446,000	\$31,531,378	\$385,651,028	18.4%	\$2,095,350,278
2002	\$1,731,760,550	80.4%	\$205,967,250	\$185,038,900	\$32,480,313	\$423,486,463	19.6%	\$2,155,247,013



(1) Revaluation year.

Source: Assessor's Department, Town of Westwood

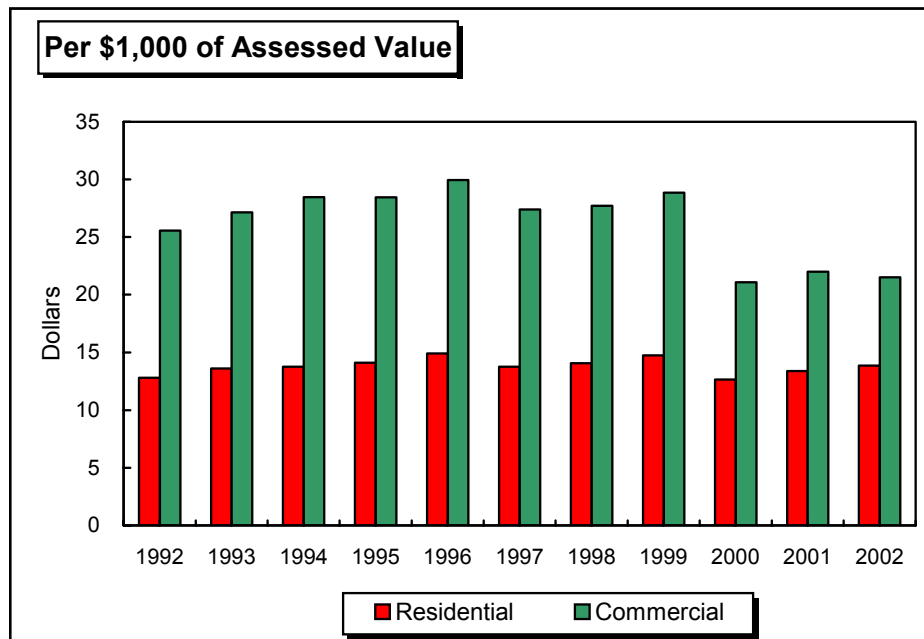
Town of Westwood, Massachusetts

Property Tax Rates Per \$1,000 of Assessed Valuation

Last Ten Fiscal Years

Fiscal Year	Residential Real Property	Commercial and Industrial Real Property	Personal Property
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1991	(1)	\$10.73	\$18.71	\$18.71
1992		\$12.80	\$25.55	\$25.55
1993		\$13.62	\$27.14	\$27.14
1994	(1)	\$13.76	\$28.48	\$28.48
1995		\$14.11	\$28.44	\$28.44
1996		\$14.91	\$29.95	\$29.95
1997	(1)	\$13.76	\$27.38	\$27.38
1998		\$14.05	\$27.72	\$27.72
1999		\$14.75	\$28.85	\$28.85
2000	(1)	\$12.66	\$21.09	\$21.09
2001		\$13.37	\$21.99	\$21.99
2002		\$13.87	\$21.52	\$21.52



(1) Revaluation Year.

Source: Assessor's Department, Town of Westwood

State Aid

State Aid consists of distributions, reimbursements, and offsets. Distributions are aid programs through which towns receive funds according to varying formulas. Reimbursements are amounts paid to reimburse towns for certain activities or services provided. Offsets are reimbursements for special programs that must be spent for a particular purpose by local officials without appropriation in the local budget.

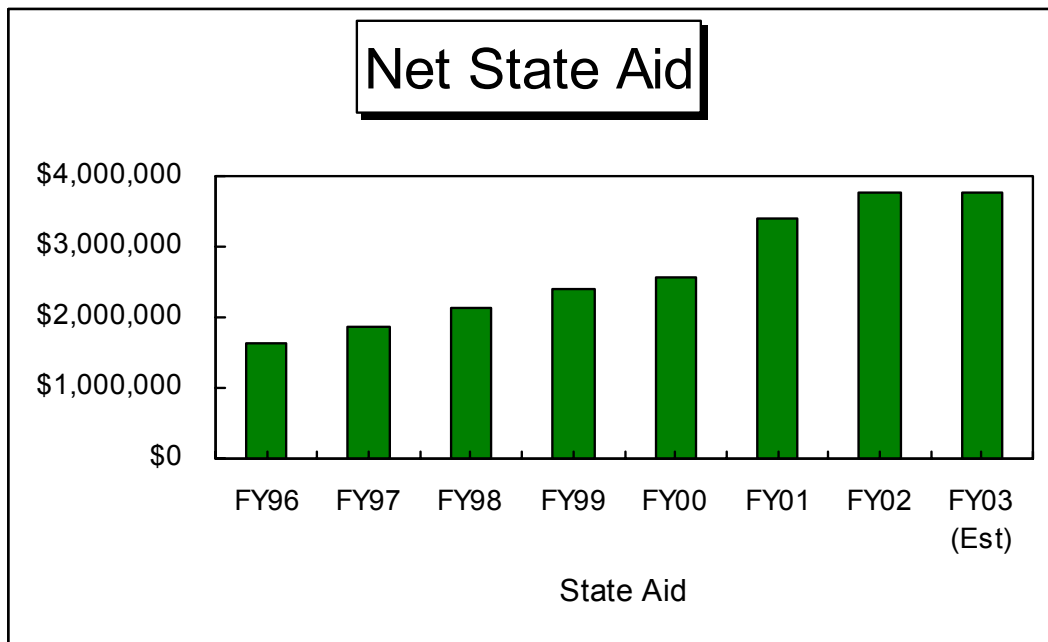
The implementation of Proposition 2 1/2 limited the property tax as a revenue source for Massachusetts municipalities. After the initial implementation of Proposition 2 1/2, the state greatly increased the amount of state aid distributed to communities. However, after 1989, state aid began to decline as the state sought to balance their budget by decreasing distribution of revenue.

In 1993, state aid stabilized and then began to again increase. The increases are primarily in the form of increased education aid lottery receipts.

The 1993 Education Reform Act has resulted in major increases in education aid statewide. However, the impact to Westwood has been limited. Westwood initially received \$25 per pupil a year in increased education aid. In FY96, FY97, and FY98, this aid was increased to \$75 per pupil. In FY99 and FY2000, the aid was increased to \$100 and then \$150 per pupil and \$175 per pupil in FY2001. FY02 saw the first decline in the increase since FY93. The total increase in FY02 was \$290,451, the lowest in years. FY2000 represented the final year of the 1993 Education Reform Act.

State aid represents 8 % of the total FY2003 revenue budget.

The FY03 budget assumes level funding of State aid. This must be closely monitored throughout the State budget process.

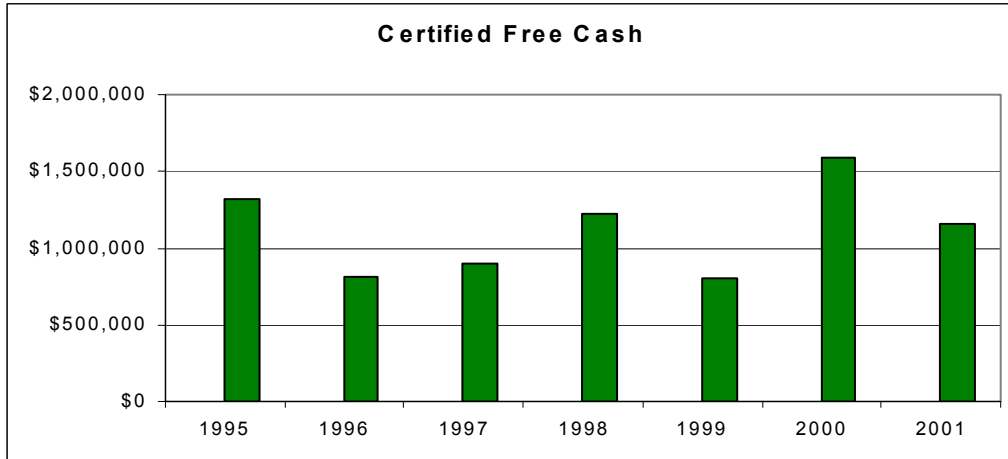


Free Cash

Free cash is the available, undesignated fund balance of the general fund. Free cash is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue. Once certified, free cash is available to be appropriated.

Free cash certified as of July 1, 2001 is \$1,158,195. This amount is approximately 3% of the total FY01 budget.

Free cash should be maintained in the range of 2 - 5 % of the budget.



	July 2001	July 2000	July 1999	July 1998	July 1997	July 1996
Certified	\$1,158,195	\$1,591,553	\$803,436	\$1,221,741	\$898,542	\$811,107
Used to Fund Subsequent Budget	\$896,912 Capital/Budgets \$35,000 Warrant Articles FY02 Article 1 \$150,000	\$1,265,000 FY02 Capital FY01 Article 1 \$320,500	\$745,000 FY00/01 Budgets \$50,000 Stabilization	\$825,000 FY99/00 Capital \$200,000 Stabilization \$25,000 High School Warrant Article	\$797,325	\$1,000,000
Certified Free Cash as % of Total Budget	3.7%	3%	2.5%	3.5%	2.6%	2.5%

Reserve Fund Transfer History Fiscal Years 1994 – 2002

The Town budget is adopted as a series of separate appropriations. Funds can only be transferred from one appropriation account to another by town meeting action. Only the Reserve Fund appropriation may be used during the fiscal year to supplement other appropriation accounts. The Fund provides the ability for the Town budget to meet extraordinary or unforeseen expenditures that may arise during the course of the year.

Reserve Fund transfers are within the exclusive control of the Finance Commission as provided under Chapter 40, Section 6 of the General Laws.

A history of reserve fund transfers appears below.

Fiscal Year	Original Budget	School Transfers	Other Departments	Total Used	Remaining Funds
FY02	\$375,000	\$88,000 to supplement FY02 budget	\$171,600 Annual Town Meeting Transfer to supplement FY02 budgets.	\$259,600	\$115,400
FY01	\$350,000	\$25,000 to supplement FY01 budget	\$275,000 Annual Town Meeting Transfer to supplement FY01 budgets.	\$300,000	\$50,000
FY00	\$300,000		\$220,000 Annual Town Meeting Transfer to supplement FY00 budgets.	\$220,000	\$80,000
FY99	\$300,000		\$50,000 – MBTA Garage Potential Litigation \$225,000 Annual Town Meeting Transfer to supplement FY99 budgets.	\$275,000	\$25,000
FY98	\$300,000	\$100,000	\$35,000 – Snow & Ice	\$135,000	\$165,000
FY97	\$300,000		\$149,000 – Snow & Ice \$ 25,700 - Fire	\$174,700	\$125,300
FY96	\$300,000	\$108,367	\$162,900 – Snow & Ice	\$271,267	\$28,733
FY95	\$300,000	\$90,000		\$90,000	\$210,000
FY94	\$300,000	\$73,042	\$114,000 – Snow & Ice \$ 2,000 – Health \$ 45,000 – Police Station \$ 35,000 – Space Study	\$269,042	\$30,958

Debt Management

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

The Town Treasurer and Selectmen support a rapid repayment schedule of ten years or less. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads.

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

In December, 1998, Moody's Investors Service upgraded the Town's credit rating to Aa1, its second highest rating category.

This rating was reaffirmed in March, 2002 at the time of the most recent bond issue. This puts Westwood in the top 4% of Massachusetts communities.

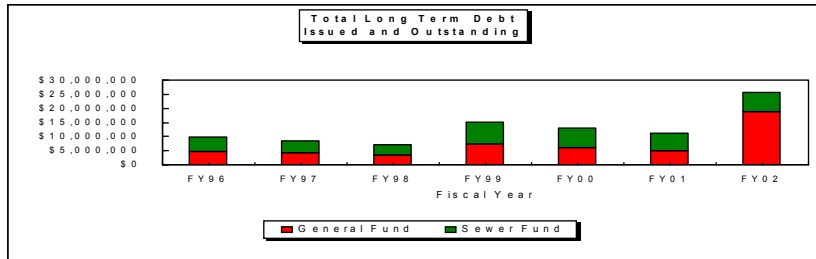
As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.

In March 2002, the Town issued a \$16.6 million bond at an interest rate of 4.04%. The majority of the bond, \$13.5 million, is for the Martha Jones and Downey School projects.

Other debt information:

- Total Legal Debt Limit - approx. \$110Million.
- All general fund debt currently issued is for ten years or less.
- The Town's general fund debt service is approximately 7% of the operating budget for FY03.

Detail of Current Debt Outstanding is available on the next page.



Total Long Term Debt Issued and Outstanding	FY02	FY01	FY00	FY99	FY98	FY97	FY96
General Fund	18,955,000	5,145,000	\$6,035,000	\$7,335,700	\$3,495,000	\$4,185,000	\$4,875,000
Sewer Fund	6,786,885	6,114,567	\$7,068,972	\$7,853,339	\$3,717,284	\$4,210,137	\$4,958,986
Total	25,741,885	11,259,567	\$13,103,972	\$15,189,039	\$7,212,284	\$8,395,137	\$9,833,986

Long Term General Fund Debt Outstanding as of June 30, 2002

Description	Rate of Interest	Date Issued	Maturity Date	Amount Issued	Total Outstanding 30-Jun-02
General Fund					
Roads	4.40 - 5.70	04/95	04/2005	\$2,200,000	\$660,000
Land Acquisition	4.40 - 5.70	04/95	04/2005	\$300,000	\$90,000
Middle School Remodel	5.3 - 5.7	10/91	10/2001	\$2,282,000	\$0
Roads	5.3 - 5.6	10/91	10/1/2000	\$1,703,000	\$0
Cemetery	5.3 - 5.7	10/91	10/2001	\$400,000	\$0
Middle School/Gym	3.79	12/98	12/2008	\$2,923,000	\$2,035,000
Land Acquisition	3.79	12/98	12/2008	\$400,000	\$280,000
School Planning	3.79	12/98	12/2002	\$254,700	\$63,000
Senior Center	3.79	12/98	12/2008	\$239,000	\$168,000
School Fields	3.79	12/98	12/2008	\$189,000	\$133,000
Middle School/Gym Completi	3.79	12/98	12/2008	\$225,000	\$156,000
Lowell Land Purchase		9/00	09/2003	\$0	\$270,000
Martha Jones Construction	4.04	3/21/02	3/21/2012	\$7,200,000	\$7,200,000
Downey Construction	4.04	3/21/02	3/21/2012	\$6,300,000	\$6,300,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$1,300,000	\$1,300,000
Land Acquisition	4.04	3/21/02	3/21/2012	\$300,000	\$300,000
Total General Fund					\$18,955,000

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

FY03	\$3,175,291	FY09	\$2,165,825
FY04	\$2,999,716	FY10	\$1,702,525
FY05	\$2,759,346	FY11	\$1,640,238
FY06	\$2,406,731	FY12	\$1,576,063
FY07	\$2,316,221		
FY08	\$2,240,416		
Total repayment of Long Term Debt Currently Issued			\$22,982,371

Debt authorized - Not Yet Issued Long Term-

High School Construction	STM 2/00	\$35,962,000	Currently \$1.95million short term (BAN)
High School Construction	STM 12/00	\$8,334,000	
Municipal Office /DPW Facility	ATM 5/01	\$2,600,000	
Eminent Domain Land Purchase	ATM 5/01	<u>\$300,000</u>	
Total		\$47,196,000	

Cost of Local Government Typical Residential Taxpayer

Westwood's quarterly real estate tax billing schedule is as follows:

- 1st Quarter Due August 1
- 2nd Quarter Due November 1
- 3rd Quarter Due February 1
- 4th Quarter Due May 1

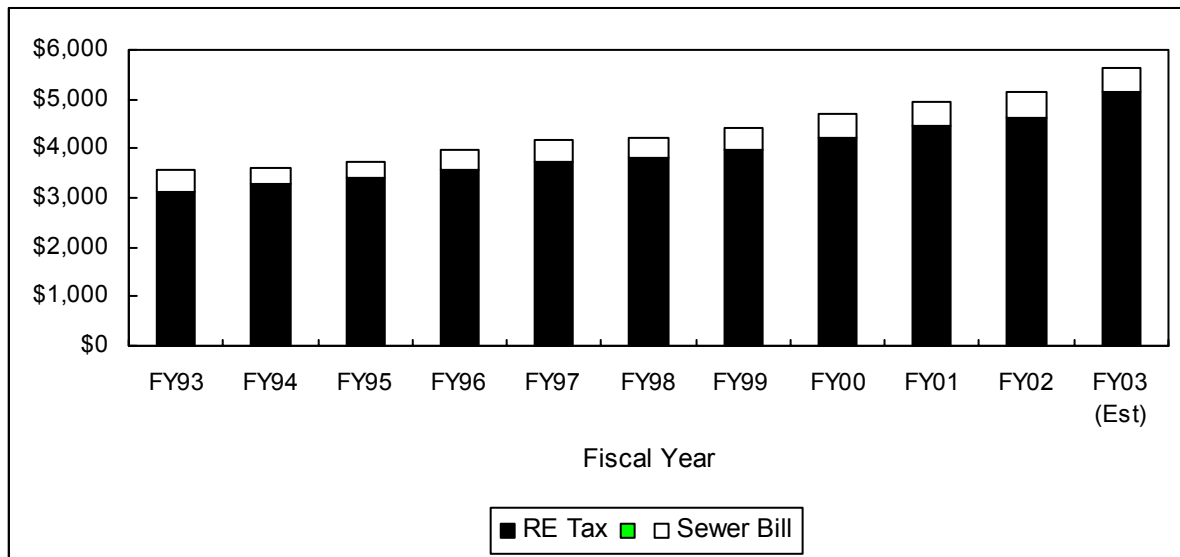
The 3rd quarter bill reflects the actual total taxes due for the fiscal year.

Applications for abatement must be filed within the 30 day period after the actual (3rd quarter) tax bills are mailed (typically December 31).

The following chart tracks the real estate tax bill the average Westwood homeowner has paid over the past few years. The total bill is based on an average assessment of \$228,000 for FY91 - FY93; \$240,000 for FY94 - FY96; \$270,000 for FY97 - FY99; and \$335,000 for FY2000-FY2003.

The FY2003 estimated rate is based on utilizing the full tax levy for FY2003. It also includes the School override on the April, 2002 ballot.

Average annual sewer costs based on a 4-person household using 25ccf per quarter.



	FY93 (For Comparison)	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03 (Est)
Tax Bill	\$3,105	\$3,386	\$3,578	\$3,725	\$3,804	\$3,993	\$4,233	\$4,470	\$4,637	\$5,132
Tax Rate/Thousand	\$13.62	\$14.11	\$14.91	\$13.76	\$14.05	\$14.75	\$12.66	\$13.37	\$13.87	
Annual Sewer Bill	\$462	\$350	\$400	\$435	\$420	\$430	\$450	\$470	\$500	\$512

Stabilization Fund

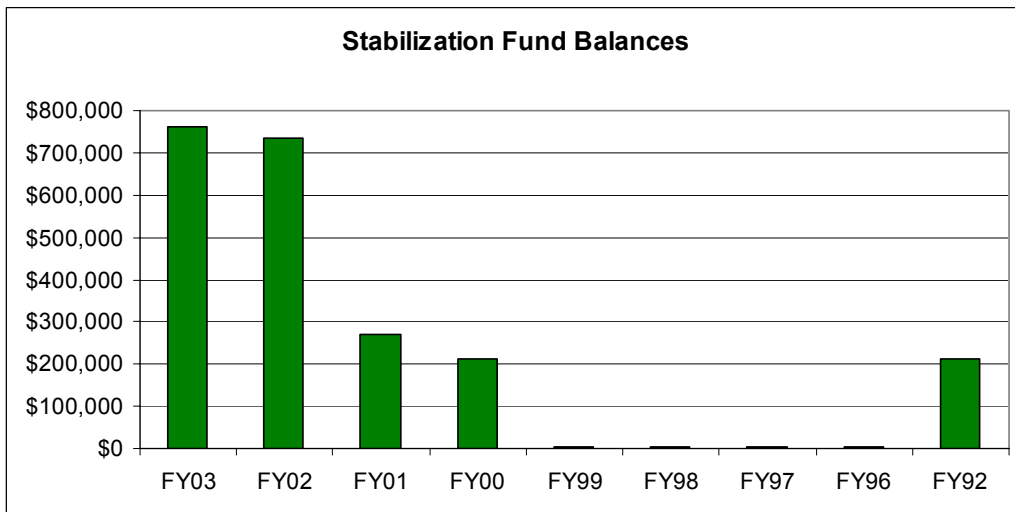
The Stabilization Fund is a reserve account authorized by MA General Laws Chapter 40, Section 5B. Appropriations in the Stabilization Fund require a majority vote of Town Meeting. A 2/3 vote of Town meeting is required to appropriate out Stabilization funds. The Stabilization account may be used for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

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

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

In FY2000, the Town began to rebuild the Stabilization Fund. A major addition was added in FY2002 with the appropriation of \$450,000 of NStar funds. While the current FY03 budget does not include an appropriation, \$25,000 was transferred from available funds at the May 2002 Annual Town Meeting.

□ □



	FY2003	FY2002	FY2001	FY2000	FY99	FY98	FY92 (For Comparison)
Town Meeting Appropriated Into Fund	\$25,000	\$450,000	\$50,000	\$200,000	0	0	0
Balance	\$760,200	\$735,200	\$270,000	\$211,441	\$4,003	\$3,838	\$211,385

What Do Those Financial Terms Really Mean?	
Abatement:	A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.
Appropriation:	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Only a vote of town meeting or the school committee can authorize money appropriated for one purpose to be used for another. Any amount appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus.
Assessed valuation:	The value placed on a particular property by the local Board of Assessors for the purpose of apportioning the town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue, no less frequently than once every three years.
Audit:	Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside certified public accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.
Balance sheet:	A statement that discloses the assets, liabilities, reserves and equities of a fund or government unit at a specified date.
Budget:	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the town meeting) or final (the plan approved by that body).
Capital budget:	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
Cherry sheet:	An annual statement received from the Massachusetts Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts and estimated state and county government charges payable to the state. The actual receipts and charges may vary from the estimates.
Classification:	The division of the real estate tax by the selectmen into one rate for residences, another rate for business, and another rate for open space.
Debt service:	Payment of interest and principal related to long-term debt.
Encumbrance:	Obligations such as purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.
Enterprise fund:	A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service primarily through user charges.
Expenditure:	The spending of money by the town for the programs or projects within the approved budget.
Fiscal year:	A 12-month period, commencing July 1 and ending June 30, to which the annual

	budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends: FY2000 is the fiscal year that ends June 30, 2000.
Free cash:	Now referred to as "undesignated fund balance." Certified each July 1 by the state, this is the portion of fund balance available for appropriation. It is not cash, but rather is approximately the total of cash and receivables less current liabilities and earmarked reserves, reduced also by reserves for uncollected taxes.
Fund:	An accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.
General fund:	The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.
Overlay:	The amount raised in excess of appropriations and other charges. It is used to cover abatements and exemptions granted locally or on appeal.
Override:	A vote to increase the amount of property tax revenue that may be raised over the levy limit.
Personal services:	The cost of salaries, wages and related employment benefits.
Property tax levy:	The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation, for example: <i>House value:</i> \$200,000 <i>Tax rate:</i> \$10 (which means \$10 per thousand) <i>Levy:</i> \$10 multiplied by \$200,000 and divided by \$1,000 <i>Result:</i> \$2,000
Reserve fund:	This is a reserve account established by vote at annual town meeting for the purpose of funding any unforeseen and extraordinary expenses that occur during the fiscal year. Funds are transferred to individual departments only upon recommendation of the Finance Commission.
Revolving fund:	Funds that may be used without appropriation and that are established for special uses. Fees, as for recreation, may be paid into a revolving fund. Revolving funds are established by state law or town bylaw.
Tax levy:	Total amount of dollars assessed in property taxes imposed by the Town each fiscal year.
Undesignated fund balance or surplus revenue account:	The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to the stock holders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)
Warrant:	A list of items to be voted on at Town Meeting.