


Westwood Finance Commission

2005 Annual Report

Warrant and Recommendations for the Annual Town Meeting

Town Meeting

May 2, 2005 – 7:30 P.M.

Thurston Middle School Gymnasium

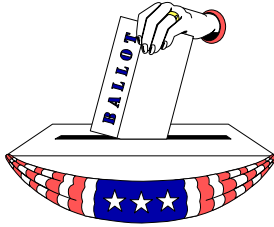
850 High Street

Please bring this report to Town Meeting for reference.

THE ISSUES.....

2005 ANNUAL TOWN MEETING SUMMARY OF WARRANT ARTICLES

| Article No. | Article Description | Page |
|-------------|--|------|
| 1. | Supplemental appropriations FY05 | 21 |
| 2. | Supplemental appropriations FY05 | 21 |
| 3. | Supplemental appropriations FY05 | 22 |
| 4. | Unpaid prior year's bills | 23 |
| 5. | Senior Property Tax Work Off Program – Increase number of participants to 75 and amount of \$500 to the state maximum | 23 |
| 6. | Petition Article - Single license for package store sale of alcoholic beverages | 23 |
| 7. | Appropriation (\$25,000) – Stabilization fund | 24 |
| 8. | FY06 Town salary and expense budgets (Appendix "D" – Page 84) | 25 |
| 9. | Appropriation (\$490,000) – Municipal capital improvements | 27 |
| 10. | Appropriation (\$406,000) – School capital improvements | 28 |
| 11. | Establishment of Capital Improvements Stabilization Fund | 29 |
| 12. | Appropriation (\$1.5M) – Capital Improvements Stabilization Fund | 29 |
| 13. | Appropriation (\$1.5M) – Capital Improvement Fund Projects | 30 |
| 14. | Amend Zoning Bylaw – University Avenue Overlay District | 31 |
| 15. | Amend Zoning Bylaw – University Avenue Overlay District | 40 |
| 16. | Amend Zoning Bylaw – University Avenue Overlay District | 43 |
| 17. | Appropriation (\$1M) – High Street Road Improvements | 46 |
| 18. | Appropriation – (\$44,000) reconstruction/acceptance of Manor Lane | 46 |
| 19. | Road Improvement | 47 |
| 20. | Street Acceptances - Shoe String Lane, Little Boot Lane | 47 |
| 21. | Sale of Obed Baker House | 48 |
| 22. | Lease of Obed Baker Land | 50 |
| 23. | Library Grant Application – Approval of project | 50 |
| 24. | Library Grant Application – Authorization to apply, accept and expend money | 51 |
| 25. | Purchase of Real Property | 51 |
| 26. | Amend Zoning Bylaw - Rezoning of Library and Colburn School parcels | 54 |
| 27. | Sale of building and land – Colburn | 56 |
| 28. | Petition State Legislature to remove the position of Deputy Police Chief from Civil Service | 56 |
| 29. | Accept parcel of land behind SNARC facility on Clapboardtree Street | 57 |
| 30. | Trash disposal contract | 58 |
| 31. | Petition Article – Amend Zoning Bylaw – Allow for Residential Retirement Facility in Industrial District by special permit | 58 |
| 32. | Amend Zoning Bylaw -Amendments to the accessory apartment provision (Section 4.4.3) | 59 |
| 33. | Amend Zoning Bylaw - Amendments to the FAR special permit (Section 6.5) and Major Business Development special permit | 61 |
| 34. | Amend Zoning Bylaw – Eliminate housing provisions in FAR Special Permit | 62 |
| 35. | Amend Zoning Bylaw - Amendments to Senior Residential Development Parking Requirements (Section 6.1.2) | 62 |
| 36. | Amend Zoning Bylaw - Amendments to Earth Material Removal special permit (Section 7.1) | 63 |
| 37. | Amend Zoning Bylaw – Include Special Residence height restrictions in Table of Building/Structure Heights (Section 5.4.1) | 67 |
| 38. | Amend Zoning Bylaw - Addition/Changes to the Definition of Rear and Side Lot Lines and Earth Material Removal | 68 |
| 39. | Amend Zoning Bylaw – Housekeeping amendment to the Appeals provision (Section 10.1.7.1) | 68 |
| 40. | Amend Zoning Bylaw - Water Resource Protection Overlay District | 69 |



WESTWOOD'S TOWN ELECTION
TUESDAY, APRIL 26, 2005
POLLS OPEN FROM 7:00 A.M. TO 8:00 P.M.

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

ONE ASSESSOR FOR THREE YEARS
ONE COLLECTOR OF TAXES FOR THREE YEARS
ONE HOUSING AUTHORITY MEMBER FOR FIVE YEARS
TWO LIBRARY TRUSTEES FOR THREE YEARS
ONE MODERATOR FOR ONE YEAR
ONE PLANNING BOARD MEMBER FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS

| |
|---|
| <p>Sample Ballot Town Election Town of Westwood April 26, 2005</p> |
| <p>Question 1</p> <p>Shall the Town of Westwood be allowed to assess an additional \$525,616 in real estate and personal property taxes for the purposes of funding the operating budget of the MUNICIPAL GOVERNMENT, for the fiscal year beginning July 1, 2005?</p> |
| <p>Question 2</p> <p>Shall the Town of Westwood be allowed to assess an additional \$2,394,199 in real estate and personal property taxes for the purposes of funding the operating budget of the WESTWOOD PUBLIC SCHOOLS, for the fiscal year beginning July 1, 2005?</p> |
| <p>Question 3</p> <p>Shall the Town of Westwood be allowed to assess an additional \$1,500,000 in real estate and personal property taxes for the purposes of funding the CAPITAL IMPROVEMENTS STABILIZATION FUND for the fiscal year beginning July 1, 2005?</p> |

The Finance Commission recommends passage of the above override questions. Please see Article Nos. 8, and 11 – 13 for actual votes and comments.

Override costs and tax bill impact on following page.

| Override Costs | | | |
|-----------------------|--------------------|---|--|
| | Amount | Approximate Cost Per \$100,000 of Home Value | Approximate Cost Per Average (\$510,000) Home |
| Question 1 | \$525,616 | \$15.45 | \$79 |
| Question 2 | \$2,394,199 | \$70.40 | \$359 |
| Question 3 | \$1,500,000 | \$44.12 | \$225 |
| | | | |
| Total | \$4,419,815 | \$129.97 | \$663 |



| FY06 Tax Bill Without Overrides | | | | |
|---|-------------|-------------|------------------|-----------------|
| | FY05 | FY06 | \$ Change | % Change |
| Approximate Amount Per Average (\$510,000) Home | \$6,107 | \$5,952 | (-\$155) | -2.5% |
| Approximate Amount Per \$100,000 of Home Value | \$1,197 | \$1,167 | (-\$30) | -2.5% |
| | | | | |

| FY06 Tax Bill With Overrides | | | | |
|---|-------------|-------------|------------------|-----------------|
| | FY05 | FY06 | \$ Change | % Change |
| Approximate Amount Per Average (\$510,000) Home | \$6,107 | \$6,615 | \$508 | 8.3% |
| Approximate Amount Per \$100,000 of Home Value | \$1,197 | \$1,296 | \$99 | 8.3% |
| | | | | |



TABLE OF CONTENTS

THE FINANCE COMMISSION

| | |
|--|----|
| Membership | 1 |
| Message to Residents from Finance Commission Chairman..... | 2 |
| Subcommittee Reports: | |
| Debt and Capital | 4 |
| Education | 8 |
| Municipal | 13 |
| Warrant Article | 17 |

TOWN MEETING

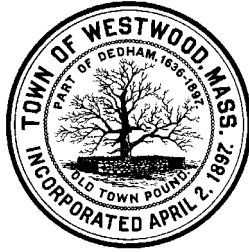
| | |
|--|----|
| What Goes On? | 18 |
| Financial Articles to be Presented at Town Meeting | 19 |
| Warrant | 20 |
| Appendices: | |
| B – Salary Schedule for School Employees | 79 |
| C – Salaries for Elected Officials..... | 83 |
| D – FY06 Salary/Expense Budget | 84 |
| E – Summary of School Budget..... | 91 |

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

| | |
|---|----|
| FY06 Budget, Revenue, Taxes, Debt, Reserves | 92 |
|---|----|

MISCELLANEOUS....

| | |
|----------------------------------|-----|
| Interested in Volunteering?..... | 111 |
|----------------------------------|-----|



The Official Town Seal

Did You Know?

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

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

Finance Commission Membership

Terms Expiring in 2005

Maureen Bleday
Robert Knox
Howard Messing
Bruce Montgomery
Michael Raftery

Terms Expiring in 2006

James Connors
Daniel Lehan
John Lynch
Katharine Welch
Ann Wood

Terms Expiring in 2007

Andrew Ferren
John Grady
Kevin McManus
Mark Passacantando
Lisa Pisano

Sheila E. Nee, Administrator

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



WESTWOOD FINANCE COMMISSION

A MESSAGE TO RESIDENTS FROM CHAIRMAN HOWARD MESSING

It has been twenty-five years since Proposition 2 ½ was passed in Massachusetts. Those of us who remember the debate that occurred when it passed will recall that the primary goal at the time was not expressed as an attempt to stop local municipal budgets from growing, but rather to make explicit and direct the control over the budget by those who pay the real estate taxes...the voters. It has achieved this goal quite well.

Combining the 2 ½% increase in the property tax base, tax revenue from new residential and commercial properties, and various one-time sources, our budgets have been balanced over the last couple of years. (Though some of this of course has been offset by cuts in state aid). This has not been achieved without cost. Among other things, some services have been cut, non-union town staff have taken no or small raises, and fees have been added or raised. At the same time many of our costs have been growing, with little or no ability to do anything about it. Health care costs for our staff and retirees are growing at 12-15% per year. Fuel costs (as we all see at the gas pumps) continue to increase dramatically. Special education remains an important but expensive responsibility that the Town is required to supply to those in need.

This year we are asking voters to exercise their control and allow the Town to spend beyond the artificial limit created by Proposition 2 ½. To put it very simply, our expenses are growing faster than 2 ½%. The budget approved by the Finance Commission reflects this, and at the same time allows for the restoration of some (but not all) of the cuts made in the past that were felt to be to the detriment of the Town.

Westwood is a wonderful and desirable Town as reflected in the escalating value of our residential properties. There are many factors that contribute to this, but most real estate people will tell you that our outstanding school system, excellent municipal services and local government are major factors. The Finance Commission urges the voters to help maintain this reputation by approving the budget as submitted.

At the same time the voters are considering overrides and budgets regarding the yearly operational requirements of running Westwood, we would be remiss if we did not also make note that capital and maintenance spending to keep our infrastructure in shape have also been neglected in the past. Because of the tight budgets and desire to limit property tax impact on residents, our Town officials and voters themselves have often in the past traded off capital spending for current budget shortfalls. We believe that not only is this 'penny wise and dollar foolish', but leads to swings in capital spending that are reflected in our tax bills. For the first time, the state legislature has created a mechanism that local governments can avail themselves of to help with this.

Our Selectmen have proposed the creation of a special Town Capital Stabilization Fund. Once approved by the voters at the polls and a vote at Town Meeting, money placed in this fund will only be spent on designated large capital items by a 2/3 vote of Town Meeting. Most importantly, money in this fund can be rolled over from one year to the next...in effect allowing the Town to create a designated savings account. It appears to be an excellent mechanism to smooth out our spending in this area, and allow us to plan further ahead for capital improvements.

We urge you to approve this fund.

MESSAGE FROM CHAIRMAN CONTINUED

A small budget item, but one that again deserves special note: the \$25,000 increase in the stabilization fund proposed by the Selectmen. Most financial planners will tell you that before any other spending or saving, money should be set aside for an emergency fund. The Stabilization Fund is the Town's emergency fund. While at \$25,000 per year it will take many years to attain an appropriate balance for a town our size, we feel that this is more than appropriate and commend the Selectmen and the voters for their commitment to this.

After Town Meeting I will be stepping down from the Finance Commission, after seven years of service...the last two as Chairman. It has been my pleasure to serve...my recognition of Westwood as a wonderful Town to live in has been enhanced by the interaction with residents, capable elected and volunteer officials and superior Town staff. I will only mention one by name, Sheila Nee, our Finance Commission Administrator, who has made my job easy and provides an invaluable service to the Town. I will miss working with her.

Introduction

In FY 05, the Finance Commission created the Debt and Capital Subcommittee to carefully review those aspects of Town finances that have a longer term impact on the budget. In addition to attending Finance Commission meetings, the subcommittee members have actively participated in the Selectmen's monthly Long Range Strategic Planning Committee meetings, where issues of debt and capital expenditures were discussed in detail.

In FY 06 the debt picture will continue to improve due to the acceleration of payments from the state School Building Assistance Program. Significant progress has also been made in municipal and school planning for long term capital projects.

At the spring election, and at Town Meeting, residents will be presented with the opportunity to set up and fund a special purpose account for capital projects. This dedicated account will be used to fund the ongoing repairs and maintenance of municipal and school projects.

Debt

The review of the Town's debt involves 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 1/2 is paid from taxes raised over and above the allowable annual increase of 2 1/2%. Non-exempt debt service is paid from the general revenues of the Town, including taxes raised within the allowable 2 1/2%. 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.

Exempt Debt: There were no new exempt debt issues in FY05. The outstanding bonds are for the renovation projects at the Thurston Middle, Downey and Martha Jones schools and for the new construction of the High School. The Thurston Middle School bonds run until FY09; Downey and Martha Jones through FY12. Residents saw the initial effect of the High School bond in their FY03 tax bills. This issue continues through to FY23.

The average tax bill in FY05 was approximately \$6,107 up marginally from \$6,065 in FY04 or .67%. Of the \$6,107, \$618 or 10.1% went to pay exempt debt service. In fiscal 04, \$884 or 14.6% of the bill went to pay exempt debt service.

In FY05, total exempt debt service declined by about \$1.9M. Governor Mitt Romney and the state dramatically overhauled the School Building Assistance (SBA) program. The number of projects that were financed increased greatly and payments were increased due to a shortening in the payment schedule. This resulted in the Town receiving reimbursement on both the Downey and Martha Jones projects in FY05 in the amount of \$1,318,043 (Downey \$625,794/year and Martha Jones \$692,249/year). Payments on these two projects will continue for the next seven years with the last payment from the state being made in FY12. The Town will begin receiving reimbursement on the High School project in FY06 continuing for 17 years. The Town anticipates this payment will be approximately \$1.6M per year.

DEBT AND CAPITAL SUBCOMMITTEE REPORT (CONTINUED)

In FY06 there is a further reduction of about \$385,000 in exempt debt service due to the retirement of the 1994 road bonds and general declines in other exempt debt. The tax impact of this is another reduction of \$57 to the average homeowner.

There is still \$5,033,340 of the High School project to be issued. This represents the final phase of the project-demolition of the current building, construction of the athletic fields, etc. The Treasurer will need to raise this money in the spring through the issuance of a short term Bond Anticipation Note (BAN). The state is considering reimbursement in the form of a lump sum payment this summer. Adding this to our reimbursement schedule would mean \$1,652,388 annually for 18 years plus the \$5,000,000 payment this July instead of \$1,890,954 for 18 years plus \$705,817, which is the eligible reimbursement on the \$5 million. Net effect of the lump sum payment this summer would be an avoidance of the debt service of the bond issuance of almost \$1,000,000 over the life of the bond.

Non-exempt Debt: The DPW facility, the Obed Baker House, the Islington Community Church purchase and the Eminent Domain Land Purchase make up the larger pieces of the Town's debt which are not exempt from Proposition 2 ½ . Of the \$600,000 authorized at last year's Town meeting for the purchase of the Islington Community Church, \$460,000 has been paid leaving \$140,000. It is anticipated that this amount will be paid off by the end of this fiscal year. If that is not possible, this amount will be included in the BAN issue this spring. The Eminent Domain Land Purchase (Willard Circle, Town Meeting May 01) authorized \$300,000. The actual cost is \$275,000 and will be financed through a low interest State House Note as was the Lowell Land debt was previously.

There is one borrowing article before Town Meeting this year. It is a request to borrow funds in the amount of \$1,000,000 to finance the non-participatory items and any additional costs for the High Street Improvement project (See Article 17). The non-participatory items would include landscaping and lighting.

The Town's Financial Policies call for non-exempt debt service not to exceed 8% of General Fund Revenues. The Town is well within this policy at about 1.44% in FY05. The Policies also call for total debt service, exempt and non-exempt, to be maintained in the range of 10-12% of general fund revenues. In FY 06 the Town is able to attain this range at about 12.3% as a result of the school reimbursements coming on line.

Capital Projects and Lessons from the Past

When the Town was asked to pay for a new high school in FY 99, the Finance Commission and Town officials heard from many residents who were appalled by the fact that a new building was needed when much of the "old" building had been in service for less than 30 years.

Unfortunately, years of deferred maintenance on major systems like the boilers and pool infrastructure, as well as failures to maintain roofs, upgrade windows and replace bathroom fixtures resulted in the need for an expensive new building. Thoughts that money was being "saved" in the 80's and 90's when maintenance was not done only resulted in a huge bill to taxpayers in 2000 when a new high school was needed.

Through overrides and careful spending, taxpayers have generously paid to restore and upgrade Town infrastructure and facilities. Over the last ten years, significant money has been spent to rebuild the entire roadway system, construct a new senior center and municipal building, renovate

DEBT AND CAPITAL SUBCOMMITTEE REPORT (CONTINUED)

three schools, build a new high school, and upgrade Town playing fields. As well the fire department and DPW have made significant purchases of new equipment.

Unfortunately, due to growing pressures on Town operating budgets, funding of routine capital maintenance is once again being deferred. The last few years have seen limited funding of capital maintenance items. Spending that has been approved has come from the dwindling free cash accounts, and has been used primarily for installment payments for vehicles, modular classrooms and other equipment.

The issue now is whether the Town will repeat the mistakes of the past and let its new buildings and equipment fall into disrepair, or whether it will begin a carefully scheduled repair and maintenance plan for facilities and equipment to ensure that these items have full utility for the maximum amount of time.

The Five-Year Capital Plan: A Good Beginning

The Selectmen and School Committee are to be commended for the creation of a Five-Year Capital Improvement Plan which was published in FY 05. That Plan lays out the capital needs of the municipal and school departments over the next five years. The projects identified for FY 06 total over \$7 million dollars and the identified needs over 5 years total over \$35 million.

Clearly not all of the projects can be funded, however, laying out a plan of routine items as well as potential major projects such as the library, enable Town officials to prepare budgets in the context of longer term needs, without expensive “surprises”.

The Capital Stabilization Fund: A New Tool

In January 2004, new legislation gave cities and towns the ability to set up special purpose stabilization accounts.

The Board of Selectmen, in consultation with the Finance Commission and other Town boards, is proposing to set up a stabilization account dedicated to spending on capital infrastructure. This account is presented as a separate article and will require a 2/3 vote of Town meeting.

This Capital Stabilization Fund will ensure that capital spending is given priority in the annual budget process in perpetuity. Funds placed in this account cannot be used for shortfalls in operating budgets.

Taxpayers will have the ongoing right to review and approve the use of funds from this account. Each year, the Selectmen, in consultation with the School Committee and other Town officials and boards, will prepare a list of capital projects to be paid for with the stabilization account funds. That list will require a vote of Town Meeting approving those specific projects before funds can be spent. Also, funds not expended in one year can be saved, with interest, for future capital projects.

The \$1.5 Million Capital Override: Saving for the Future

Prior to Town meeting, residents will be asked to vote to approve a \$1.5 million general override to fund the newly created capital stabilization fund. These funds, if approved by the taxpayers, will be restricted this year, *and in future years* to investments in the capital assets of the Town.

DEBT AND CAPITAL SUBCOMMITTEE REPORT (CONTINUED)

The amount of \$1.5 million does not fund all of the projects in the current Five-Year Plan, and will require careful review each year to make sure the money is spent in the most cost effective way. The projects for the first year are listed as a separate article in the warrant.

The Goal: Transitioning to a Scheduled Capital Program.

The Five-Year Capital Improvement Plan is a terrific first step. One goal for FY 06 will be to continue to update and refine the Five-Year Plan, with special attention given to identifying long term space and equipment needs. The Finance Commission members have recommended that in the event the \$1.5 million override is approved by the taxpayers and Town Meeting, a portion of those funds be held in anticipation of the completion of a professional space and capital maintenance plan. That plan would make sure that future capital maintenance projects are prioritized and funded on a rationale schedule similar to those established by large private sector companies with extensive capital assets. A space plan will force the Town to make some hard choices about existing facilities, and ensure that expensive repairs are not done on buildings that may be scheduled for replacement within a few years. A scheduled maintenance program will also provide for regular painting, carpet replacement, roof repairs, HVAC repairs and bathroom upgrades that extend the useful life of all of our assets so that we are not faced with a premature and expensive building project in the future.

Conclusion

The pay down of significant debt for the large school projects in FY 06 offers an opportunity for taxpayers to invest in the Town's capital assets. Town officials are to be applauded for proposing an approach that is forward thinking, and corrects the mistakes of the past. Making a meaningful commitment to the care and maintenance of the Town's capital assets involves the commitment of additional tax revenue. Clearly this is a significant expense which voters must weigh against current operating requests. Through careful planning and the use of new financial tools available to municipal government, Westwood has an opportunity to ensure that the investments we have made in the last decade will last for years to come.

Overview

The Finance Commission recommends approval of the FY06 School Department budget.

The School Department's FY 2006 proposed operational budget is \$28,454,289. This represents an increase of \$2,394,199 or 9.2% over the prior year's operational budget. The FY05 budget provided a 4% increase and the FY04 budget did not provide any increase. Additionally, the Town budget includes \$115,653 for the Blue Hills Vocational School and \$93,366 for crossing guards.

To maintain the current level of services and staffing will require increased expenditures of approximately \$1,500,000. The major items include contractually required raises for existing teachers and staff totaling \$906,000 and the rollback of athletic fees and bus fees estimated to be \$90,000. An additional \$900,000 is being requested to primarily fund 17 new FTEs (full-time equivalent employees). The proposed new positions are in response to increased enrollments and class sizes primarily at the high school.

The School Department's FY06 capital budget request is \$1,156,000. Through the Annual Town Meeting warrant process, \$406,000 is expected to be appropriated. This amount is equal to last year's capital budget. The balance of the budget request would have to be raised via the override petition for a new capital fund to maintain Town buildings, including the schools.

Budget Discussion

Impact of State Aid

Historically, Westwood had experienced annual operational state aid increases ranging from \$250,000 to \$400,000. FY 2003 was the first year in recent memory that our operational state aid did not increase. In FY 2004, total operational state aid decreased by approximately \$827,000. In FY 2005, total operational state aid was level funded relative to FY 2004. In FY 2006 operational state aid is anticipated to remain at the FY04 /FY05 level.

Special Education (SPED)

The FY 2006 budget includes out-of-district SPED tuitions and transportation expenses, as well as services to students who are integrated into the school system. These SPED related expenses total \$6,818,000, or 24% of the operational budget. From FY 2005 to FY 2006, total SPED expenditures increased by \$549,000 or 8.75%, even after a new in-house program was created at a savings of \$65,000.

Under Massachusetts State Law, towns must bear the cost of providing the educational needs for all students identified as requiring special education. The service provision is borne by each town with no significant state subsidy for students between the ages of 3 and 22. In FY06 Westwood will provide assistance to 404 in-district students and 32 out-of-district students. This is an increase of 5% over the prior year when there were 377 in-district students and 38 out-of-district students.

EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

We commend the School Department for their effort to manage SPED costs by making services available within the system and instituting early intervention screening and monitoring programs. However, this area of the budget is to a large degree out of the control of the school department. The aforementioned level of service is mandated; there is no viable mechanism to absorb these costs, and the School Department has no control over the Town's caseload.

Collective Bargaining / Salary Contracts

Salaries represent 76.8% of the proposed operating budget (exclusive of insurance costs). Union salaries represent 71.4% of the proposed budget (exclusive of insurance costs).

Student Enrollment

The Westwood School System is a victim of its own success. The excellent reputation of our schools attracts families with young children into Westwood, resulting in enrollment increases. The School Department projects an anticipated net increase of 1.6% or 45 students next year.

Capital Investment

Last year only \$51,000 of capital was committed to building maintenance (this is above and beyond routine cleaning). Given the fiscal challenges the school system is facing, this short-term lack of investment is understandable. However, this capital investment deficit must inevitably be made up. This is particularly important given the continuing investment the Town has made in school facilities and the responsibility of properly maintaining these facilities. Additionally, the operational complexity of newer facilities necessitates a greater level of maintenance cost than older facilities.

Head Count

In FY 2006, the School Department's full time employment ("FTE") is projected to increase by 24.82 positions. Details of staff changes follow:

| | |
|----------------------------------|-------------|
| Net Professional Staff Increases | 18.60 |
| Clerical Staff | 1.50 |
| Other Staff | <u>4.72</u> |
| Net Staff Increase | 24.82 |

Reliance on Activity Fees

Activity-based fees have increasingly supplemented the school budget. We are concerned about the societal consequences of imposing significant fees in a public school system. As fees become material to family income, less economically fortunate students may choose not to participate in activities for economic reasons. A public school system must offer equal opportunities and services for all students, regardless of family income.

As our dependence on activity fees grows, it will be harder to wean our system off this revenue. The FY06 budget proposes to reduce the fees to the FY04 levels.

EDUCATION SUBCOMMITTEE REPORT (CONTINUED)

Override Implications

The proposed budget calls for new positions primarily at the high school, where enrollment has increased 17% over the last three years and staffing has not kept pace. Without these new positions, class sizes will exceed School Committee guidelines for many classes. In addition to teachers, increases are included for custodians, guidance, nurses, secretaries, and technology.

The new positions referred to above will not be added unless the override passes. In addition, without an override, funding would remain at the FY05 level and, due to raises and other cost increases, would require significant reduction of services provided. The School Department has indicated a list of possible cuts to balance the budget. The major items include: eliminate 12 teaching positions K-8, reduce special education teachers at the middle school by 3 FTEs, eliminate kindergarten aides, increase bus fees to \$235, increase athletic fees to \$300, reduce maintenance accounts by 25%, reduce custodial equipment, reduce athletic budget by \$50,000, eliminate elementary supplies and book budget, reduce middle school and high school book budgets by 50%, reduce copier purchases, increase preschool tuition, and eliminate curriculum alignment funds for grades 6-12.

Analysis of the Westwood School System

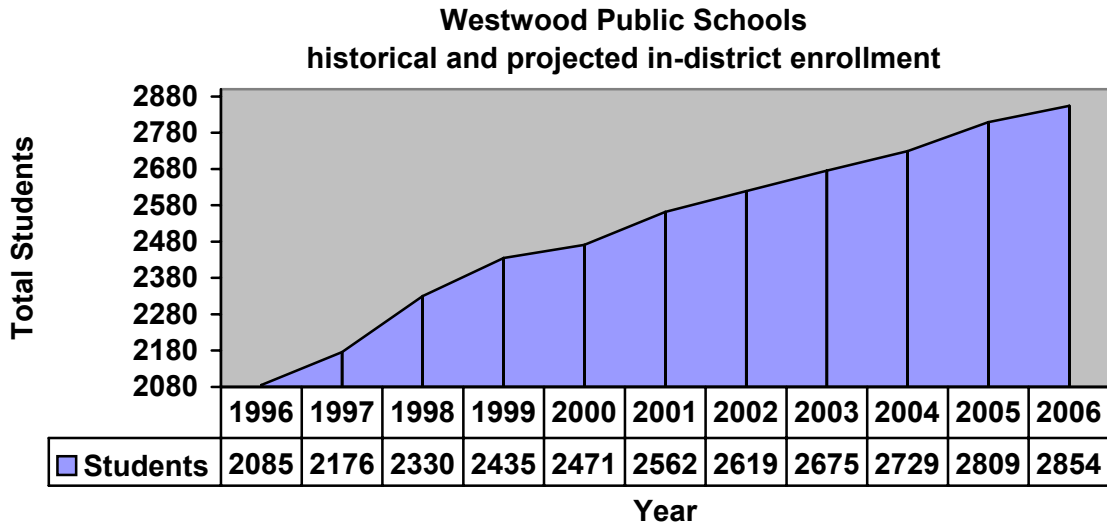
Review of Staffing Growth Relative To Student Growth

We analyzed the growth of system-wide staffing relative to student growth over the most recent 7-year period. The results of this analysis follow:

| Year | In-District Students | Total FTEs | Pupil/ FTEs | |
|-------------|-----------------------------|-------------------|--------------------|----------|
| 2000 | 2471 | 374.82 | 6.59 | |
| 2001 | 2562 | 343.60 | 7.46 | |
| 2002 | 2613 | 380.86 | 6.86 | |
| 2003 | 2675 | 397.99 | 6.72 | |
| 2004 | 2729 | 386.24 | 7.07 | |
| 2005 | 2809 | 398.98 | 7.04 | |
| 2006 | 2854 | 423.55 | 6.74 | Proposed |

FTE = Full Time Equivalent Employees

Growth of Student Population



| In-District Enrollment Increase | | '98 | '99 | '00 | '01 | '02 | '03 | '04 | '05 | '06 |
|---------------------------------|------|------|------|------|------|------|------|------|------|-----|
| # of Students | | 154 | 105 | 36 | 91 | 57 | 56 | 54 | 80 | 45 |
| % Increase | 7.1% | 4.5% | 1.5% | 3.7% | 2.2% | 2.1% | 2.0% | 2.9% | 1.6% | |

Peer Group Comparison

Westwood continues to rank as one of the top quality school districts based on the MCAS metric, ranking 5th out of 216 schools for overall district rankings and 11th and 18th for English and Math high school rankings. *Boston Magazine* also ranked our high school as the 14th top public high school in the state.

The Department of Education also collects school metrics such as average teacher salary and per pupil expenditures. We were able to calculate pupil to teacher ratios based on available data. *This data is summarized in Table B.*

Even though Westwood ranks 5th relative to its peer group in pupil to teacher ratio (with 1st being the lowest pupil to teacher ratio), we are 9th in per pupil expenditure (with 1st being the highest per pupil expenditure). This is in part due to the fact that Westwood's average teacher salary is 19th in its peer group (with 1st being the most expensive).

According to school department data, our per pupil expenditures have decreased since 2003 due to flat to minimal operating budget increases in 2004 and 2005 and increasing enrollment. Also, our pupil to teacher ratio has worsened as our enrollment has increased 5% and our FTEs by ¼ %. If the special education hires were subtracted, the overall staff would have decreased by 12 FTEs.

Summary

We are hopeful that our economic environment will improve. However, the Education Subcommittee believes that the budgetary warning flags listed below strongly indicate that our school department will continue to be faced with a fiscally challenging environment.

- Limited State Aid
- Limited Growth In Local Tax Revenue, Particularly Commercial
- Increasing Contractually Mandated Salaries
- Increasing Health Insurance and Pension Costs
- Increasing SPED Costs
- Inadequate Capital Investment
- Increasing Enrollment

For the reasons outlined in this report, a Proposition 2 ½ override will be required to implement the proposed school budget. Residents will have to weigh the benefits of maintaining a quality education system against the cost of the tax burden. If an override is not passed, significant cost and service reductions will be required.

Next year, it is likely that the same conditions such as limited state aid, limited commercial tax revenue growth, increasing contractually mandated salaries, increasing special education costs, increasing health and pension costs and increasing enrollments will continue to exist and may prevent the school department from budgeting within the constraints of Proposition 2 ½ . The citizens may again be asked to choose between cuts in core school services or an increase in their investment in our school system.

We would like to express our gratitude to Superintendent Dr. Paul Ash, Assistant Superintendent Edward Kazanjian, Finance Director Pam Dukeman, Finance Commission Administrator Sheila Nee, and the members of the School Committee for their cooperation, assistance and availability during the budget review process.

MUNICIPAL SUBCOMMITTEE REPORT

The Town of Westwood's Municipal Budget for Fiscal Year 2006 ("FY06") is comprised of the budgets of the various municipal departments, including Police, Fire, Department of Public Works, Human Services, Library, and General Government. The Municipal Subcommittee is responsible for reviewing all of these municipal department budgets.

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. Subcommittee 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 FY05.

The proposed municipal budget represents the balancing of many constituent needs. Town officials remain cognizant of and sensitive to the strain additional taxes have placed on many of the Town's residents. The municipal budget represents Town officials' efforts to maintain quality community services for the Town of Westwood with scarce resources.

Current Challenges

The trend of tight fiscal constraints continues to impact the Town's budgetary process as with many municipalities in the Commonwealth. Sharply increasing employee benefit costs in the form of increasing medical benefit expenses and retirement assessment costs significantly affect expenses. The constraints of Proposition 2 1/2 and continued reductions in state aid have negatively impacted the Town's principal sources of revenue. The sharp increases in property taxes felt by residents in fiscal years "03" and "04" were incurred as a result of exempt debt and the failure of the state to provide timely reimbursement for its share of this cost, and consequently resources were not available to fund the Town's daily operations. Increases in Westwood's expenses from 1997 through fiscal 2002 were partially offset by continuing increases in state aid. However, since 2003 state aid has declined placing more burden on local tax receipts.

In fiscal years "04" and "05" the town used free cash and no salary increases to help in balancing the budget without cuts in provided services.

Municipal Operating Budget

The municipal budget for FY06 is \$13,065,638 which represents a \$525,616(4.2%) increase over FY 2005. This amount is to be spent as follows:

| Function | Amount | % of Total |
|------------------------------|---------------|-------------------|
| General Government | \$2,238,529 | 17 |
| Public Safety | \$5,063,257 | 38.8 |
| Public Works | \$3,972,554 | 30.4 |
| Human Services | \$542,489 | 4.1 |
| Culture & Recreation | \$1,148,809 | 8.8 |
| Operating Equipmnet/Projects | \$100,000 | .77 |

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

As can be seen, approximately 69 % of the total municipal budget is spent on public safety and public works. These services – police and fire protection, trash removal, road services, and field maintenance – reflect the priorities of the municipal government. The culture and recreation spending reflects expenditures for the Town’s library system and recreation programs. The general government figures reflect the budgets for all the financial, information systems, tax assessment and collection, and general governance needs for the Town. The FY06 municipal budget assures continued services in all these areas.

The significant components of the \$525,616 increase in municipal spending are:

| Function | Amount | % increase |
|------------------------------|------------------|-------------------|
| General Government | \$97,541 | 4.6 |
| Public Safety | \$157,733 | 3.2 |
| Public Works | \$255,861 | 6.9 |
| Human Services | \$23,002 | 4.4 |
| Culture and Recreation | \$33,479 | 3.0 |
| Operating Equipment/Projects | (\$42,000) | -29.6 |
| Total | \$525,616 | 4.2 |

Fire Department

The Fire Department (“FD”) continues to provide a high quality of comprehensive fire protection and prevention measures available in addition to excellence in paramedic and ambulance services. The services are provided on a round-the-clock, 7 day a week schedule and safeguard the Town in a true-life safety scenario. The FD operates out of two central locations designed to meet 911 calls as rapidly as possible and as close to the standard as possible with these two strategic locations. Issues critically challenging the current system and requiring attention in this public safety function include:

- Increasing and concentrated senior housing requiring significant FD resources,
- Increasing resident base, traffic volume, commercial base and major roadway development and coverage,
- Past, current and future terrorism-related coverage and manpower availability around key events or heightened threat levels including training in chemical, biological and nuclear threats,
- Increasing FD response volume: 2793 responses vs. 2660 responses for 2004 and 2003, respectively,
- Increasing cost of gasoline, ambulance supplies (e.g. life support units, drugs, etc.) and HAZMAT supplies.

The FD currently provides comprehensive services to the residents of Westwood. This year’s request, among other things, includes an increase for several more firefighters. The current risk level has been increasing and remains high and below national standards because of existing staffing levels. Applicable standards consulted include OSHA, ISO and National Fire Prevention Association. Staffing levels can increase response time and (i.e. manpower may need to be called in from a firefighter’s home prior to deployment), potentially restricts an engine from mobilizing due to lack of firefighters (i.e. requires 3 persons on board each engine at all times)

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

and eliminates the chain of command from responding engines (some engines may not have Lieutenant leadership when responding).

We believe it is prudent to allocate the necessary resources to the FD given the current and changing dynamics facing the Department.

Police Department

The Westwood Police Department (“PD”) operates under a fairly consistent budget on a year-to-year basis. Salaries and fixed costs are fairly predictable with no unusual actual expenses. The current budget proposal lists a 2.2% increase representing small increases in such items as uniforms, gasoline and an officer upgrade. While the number of sworn officers is below the generally acceptable standard of 2 officers per 1,000 residents, it appears that the PD is operating at a fairly high level of public safety. Additional challenges arise from:

- increased terrorism measures and precautions often in conjunction with the Federal Department of Homeland Security,
- increased response volume of 18,858 in 2004 over the prior year of 18,551 including responses to all medical calls and,
- technology (911 call response and location ID), monitoring and education initiatives.

While the PD aggressively pursues federal and state funding grants on items such as a motorcycle, bullet proof vests and HAZMAT suits, it uses its discretion as to which programs offer the most benefit to Westwood’s individual needs. There is also evidence that the PD is cost-conscious such as a recent program whereby prisoners were brought in to paint the PD garage. Lastly, the PD is pursuing a 5-year strategic planning initiative using a highly qualified, highly discounted consultant to assess and optimize the PD’s future organization, goals and infrastructure.

Department of Public Works “DPW”

The DPW is responsible for a variety of unique tasks. An outline of these general tasks is presented below. Some of these tasks are outsourced and the DPW solely manages the contractors assigned to the projects. Outsourced tasks are indicated with an *. Snow removal is done with Town equipment and resources as well as contracted resources.

- public building maintenance, including utilities (non-school buildings)
- street lighting*
- traffic controls
- solid waste collection, disposal* and recycling*
- sewer
- cemetery maintenance and internment
- municipal engineering (construction & inspectional services)
- highway maintenance including: road and sidewalk repair and cleaning
- municipal landscaping including: mowing, tree trimming and cleaning drainage of all public properties (fields, roadways, sewers)
- manage major road repair work done by contractors
- municipal vehicle repair and maintenance (both DPW personnel and contracted personnel)

MUNICIPAL SUBCOMMITTEE REPORT (CONTINUED)

- snow removal (both DPW personnel and contracted personnel)
- * outsourced

In summary, three expense categories account for 83% of the FY '06 budget increase: employee costs (27%); building maintenance (37%); and waste disposal (19%).

Employee Costs

From FY '02 to FY '05, the DPW has had 30 total employees. For these employees, salaries increased by an average of 2.6% for FY '06. For FY '06, the DPW requested 4 new full time employees – a facilities manager, 2 equipment operators – field maintenance, and 1 mechanic. Given the current budgetary climate and resources needed in comparison to other departments, the FY '06 budget includes 1 additional employee, bringing total headcount to 31. This new employee will be primarily responsible for field maintenance (note: new high school fields are expected to come on-line in FY '06). We believe this staff addition and the salary increases are appropriate for FY '06.

Building Maintenance

Currently, school and non-school building maintenance is segregated. As we add new Town facilities (Carby Street, Islington Community Center, Senior Center, and High School) building maintenance is becoming increasingly important. It is also important to note that the cost of utilities is included in this budget and this expense component has been increasing. Currently, school maintenance is the responsibility of the School Department and non-school maintenance is the responsibility of the DPW. If, at some point in the future, the Selectmen determine that a facilities manager is necessary for the maintenance of our buildings, we suggest that the DPW work with the School Department to determine if a single Town-wide facilities manager, for all buildings including schools, is a better solution than having two separate facilities managers. We understand that the Selectmen and School Department have had preliminary discussions about this initiative and we fully support the concept. We commend the Town and School Department for their past success in centralizing field maintenance.

Waste Collection / Disposal

Waste collection and disposal are managed by two separate companies operating under the terms of contracts that both expire in 2007. Both contracts contain contractual escalator clauses based on market conditions such as fuel costs and both disposal costs (“tipping fees”) and collection fees, and the costs of both contracts have steadily increased over the terms of both agreements. These contractual increases account for 18% of this year’s DPW budget increase. The impending expiration of both agreements results in future cost uncertainty and possibly opportunity. It is too early in the negotiation process to forecast the financial implications of these events.

CONCLUSION

Overall, the municipal budget is the product of significant sacrifices by municipal employees to attain a responsible budget. The municipal subcommittee recommends the adoption of the budget as presented. The Town faces significant budget pressure to maintain services and facilities at acceptable levels. The Town also produces award winning financial material to assist residents in making these difficult choices. We urge residents to review these materials so they can make informed decisions.

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.

The Warrant Article Subcommittee helps the Finance Commission track and review the articles that make up the Town Meeting Warrant. While many articles are followed closely by other subcommittees that are assigned to specific Town departments, our subcommittee maintains an overview of all the articles.

While the majority of the articles are sponsored by either the Selectmen or the Planning Board, a number are presented by individuals or other Town organizations. Ten registered voters may submit an article for the Town Meeting Warrant through a petition process. Public hearings are conducted to allow the citizens to provide input and raise issues of concern.

This year the Selectmen's articles address a number of issues. Some of these are routine, but still require Town Meeting approval, such as the acceptance of State funding for road repairs. Others are more complex and require more review and deliberation.

There are several articles regarding the proposed construction of a new library and the future of the Colburn School. Also, there are articles allowing the sale of the Obed Baker House to the Historic Commission. One article provides funding for the Town's portion of the Rt. 109 reconstruction project.

Subject to the results of the April 26, 2005 general election, the Town budget article may involve increases to the town's operating budget that would constitute Proposition 2 1/2 overrides. One budget line item would increase the municipal budget and another would increase the school budget.

Under a new state law, the Selectmen are asking Town Meeting to establish a Capital Improvement Stabilization Fund. Dependent on the results of a Proposition 2 1/2 override question at the general election, a warrant article would appropriate money to this new account.

The Warrant contains a number of articles seeking changes to the Zoning Bylaw. In addition to Finance Commission public hearings, the Planning Board holds public hearings and votes whether or not to recommend passage of such articles. Some of these articles simply involve clarifications or corrections. Articles involving substantive changes include increasing the ability of residents to build accessory or "in-law" apartments at their homes; the regulation of earth removal or regrading, and the removal of affordable housing linkage fees associated with some development projects. An important article, prepared by the Economic Development Advisory Board, involves the creation of an overlay district to allow a large mixed use development in the University Avenue industrial district. One Zoning Bylaw article is presented by petition and seeks to change the permitting requirements for the establishment of an assisted living facility. While this article has been presented by a property owner in relation to a specific project, if passed it would apply to all properties in industrial districts.

This subcommittee would like to thank all those who have participated in the warrant article process. A tremendous amount of work and time has been devoted to preparing these issues for the Town Meeting. This process is designed to facilitate the participation of you, the voters of Westwood, in the governance of our Town.



What Goes On At Town Meeting?

A Message from the Moderator

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

General Information

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

Motions, Motions to Amend, and Votes Required

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

Motions for Indefinite Postponement and Motions to Reconsider

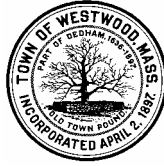
- A motion for indefinite postponement is equivalent to a motion that no action be taken under the article and such motion may not be amended.
- If the voters defeat the motion for indefinite postponement, favorable action on the subject matter of the article requires a motion to that effect.
- A motion to reconsider a prior vote of the meeting must carry by a 2/3 vote and may only be made once concerning any single prior vote.

Rules of Debate and Vote Counting

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

**Summary of 2005 Annual Town Meeting
Financial Articles**

| Article No. | Article Description | Amount | Description |
|--------------------|---|--------------------------|---|
| 1 | FY05 Supplemental Operating Budget | \$327,702 | Article will only transfer funds from one FY05 budget account to another. No increase in cost to residents. |
| 2 | FY05 Supplemental Operating Budget | \$256,621 | Article will utilize additional FY05 available funds. No increase in cost to residents. |
| 3 | FY05 Supplemental Budget | \$190,000 | Article will utilize additional FY05 available funds. No increase in cost to residents. |
| 4 | Unpaid Bills of Prior Years | None at this time | Article would transfer funds from one budget account to another; no increase in cost. |
| 7 | FY05 Supplemental Budget – Stabilization Fund | \$25,000 | Article transfer from free cash to stabilization. No increase in cost to residents. |
| 8 | Operating Budgets | \$58,278,355 | These budgets require approval of overrides. Additional override costs of \$438 to average home. Net tax impact of \$283 to average home. |
| 9 | Municipal Capital | \$490,000 | |
| 10 | School Capital | \$406,000 | |
| | Total FY2006 Appropriation Requests | \$59,174,355 | |
| 12 | Appropriation for Capital Improvements Stabilization Fund | \$1,500,000 | Additional tax dollars for capital improvements funded through override. Cost \$225 to average home. |
| 17 | Appropriation for High Street road improvement | \$1,000,000 | Article will be borrowing article. Future debt to be paid within debt budget. |
| 18 | Appropriation – Manor Lane acceptance/ reconstruction | \$44,000 | Article will use \$44,000 from road improvement funds. One-half cost to be repaid by street residents through betterments (\$22,000). |
| 25 | Purchase of real property | \$180,000 | No cost to residents. Funding from Library Trust Fund. |



TOWN MEETING WARRANT

Norfolk ss:

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

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

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

on the last Tuesday in April, it being the twenty-sixth day of said month, A.D. 2005, from 7 a.m. to 8 p.m. for the following purpose:

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

ONE ASSESSOR FOR THREE YEARS
ONE COLLECTOR OF TAXES FOR THREE YEARS
ONE HOUSING AUTHORITY MEMBER FOR FIVE YEARS
TWO LIBRARY TRUSTEES FOR THREE YEARS
ONE MODERATOR FOR ONE YEAR
ONE PLANNING BOARD MEMBER FOR THREE YEARS
TWO SCHOOL COMMITTEE MEMBERS FOR THREE YEARS
ONE SELECTMAN FOR THREE YEARS
ONE SEWER COMMISSIONER FOR THREE YEARS

QUESTION 1:

Shall the Town of Westwood be allowed to assess an additional \$525,616 in real estate and personal property taxes for the purposes of funding the operating budget of the MUNICIPAL GOVERNMENT, for the fiscal year beginning July 1, 2005?

QUESTION 2:

Shall the Town of Westwood be allowed to assess an additional \$2,394,199 in real estate and personal property taxes for the purposes of funding the operating budget of the WESTWOOD PUBLIC SCHOOLS, for the fiscal year beginning July 1, 2005?

QUESTION 3:

Shall the Town of Westwood be allowed to assess an additional \$1,500,000 in real estate and personal property taxes for the purposes of funding the CAPITAL IMPROVEMENTS STABILIZATION FUND for the fiscal year beginning July 1, 2005?

and you are hereby further directed to notify the inhabitants of said Town of Westwood qualified to vote in elections and Town affairs to meet in the Thurston Middle School, 850 High Street, in said Westwood, on Monday, May 2, 2005 at 7:30 in the evening, there and then to act on the following articles:

ARTICLE 1

To see if the Town will vote to appropriate by transfer from available funds the sum of Three Hundred Twenty-Seven Thousand Seven Hundred Two Dollars (\$327,702) to supplement the following fiscal year 2005 appropriations, or take any other action thereon:

| Transfer | | | |
|-----------------------|------------------|---------------------------------------|------------------|
| From Account | Amount | To Account | Amount |
| Reserve Fund | \$300,192 | Blue Hills Regional School Assessment | \$35,702 |
| Retirement Assessment | \$27,510 | Veterans Benefits Expenses | \$7,000 |
| | | Snow and Ice | \$250,000 |
| | | Legal Expenses | \$35,000 |
| Total | \$327,702 | Total | \$327,702 |

(Board of Selectmen)

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

Articles 1 and 2 make adjustments in the municipal, school, or fixed costs budgets that may have an increase in expenditures and require a supplemental budget. The funds are generally transferred from budgets that have an unanticipated surplus, and from the reserve account.

ARTICLE 2

To see if the Town will vote to appropriate by transfer from available funds the sum of Two Hundred Fifty-Six Thousand Six Hundred Twenty-One Dollars (\$256,621) to supplement the following fiscal year 2005 appropriations, or take any other action thereon:

| Transfer | | | |
|-------------------------|------------------|-----------------------------------|------------------|
| From Account | Amount | To Account | Amount |
| Sewer Retained Earnings | \$219,621 | Sewer – MWRA FY05 Assessment | \$19,621 |
| | | Sewer Debt & Interest | \$200,000 |
| Ambulance Receipts | \$37,000 | Fire Salary | \$30,000 |
| | | Fire Expense – Ambulance Supplies | \$7,000 |
| Total | \$256,621 | Total | \$256,621 |

(Board of Selectmen)

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

ARTICLE 3

To see if the Town will vote to appropriate by transfer from available funds the sum of One Hundred Ninety Thousand Dollars (\$190,000) to supplement the following fiscal year 2005 appropriations, or take any other action thereon:

| Transfer | | | |
|---------------------|------------------|--------------------|------------------|
| From Account | Amount | To Account | Amount |
| Ambulance Receipts | \$190,000 | Ambulance Purchase | \$190,000 |
| Total | \$190,000 | Total | \$190,000 |

(Board of Selectmen)

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

| |
|---|
| <p><i>This article approves the purchase of a new ambulance to replace an existing vehicle which has reached the end of its useful life. The funding for the purchase is from ambulance receipts.</i></p> |
|---|

ARTICLE 4

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

| Unpaid Bill | Amount | From Account |
|--------------------|---------------|---------------------|
|--------------------|---------------|---------------------|

(Board of Selectmen)

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

ARTICLE 5

To see if the Town will vote to amend the Senior Property Tax Work-Off Program by deleting therefrom the second sentence of the first paragraph in its entirety and substituting therefor, "The program will abate the allowable state maximum dollar amount to 75 seniors"; and to further amend said Senior Property Tax Work-Off Program, paragraph 6) by deleting therefrom the number "\$500.00" and substituting therefor "the allowable state maximum dollar amount".

(Board of Selectmen)

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

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

This article increases the amount of the credit from \$500 to the state maximum and the number of participants in the program from 50 to 75.

Seniors are an important component of our community. Because of their fixed incomes, they are less able to handle increases in their property taxes. We need to continue to help them find tax relief. These changes would increase the amount of tax credit they could earn and provide it to a larger number of seniors at a minimal cost to the Town.

ARTICLE 6

To see if the Town will vote to require the Board of Selectmen to petition the General Court, in Compliance with Clause (1), Section 8 of Article LXXXIX of the amendments of the Constitution,

for enactment of a special law substantially in the following form of the proposed act printed below as part of the article and entitled.

AN ACT INSTRUCTING THE TOWN OF WESTWOOD TO GRANT A SINGLE LICENSE FOR THE SALE OF ALL ALCOHOL BEVERAGES AND OR WINES, LIQUORS AND MALT BEVERAGES TO BE DRUNK OFF THE PREMISES PURSUANT TO SECTION 15 OF SAID CHAPTER 138.

SECTION 1. Notwithstanding the provisions of any general or specific law to the contrary, the licensing authority of the Town of Westwood will issue one Package store, license for the sale of Alcohol Beverages and or Wines, Liquors and Malt Beverages pursuant to Section 15 of said Chapter 138.

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

(David Feyler, 20 Baker Street)

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

This article would require the Board of Selectman to petition the State to grant the Town of Westwood a single package store license for the sale of all alcoholic beverages, and or wines and malt beverages only. The Finance Commission recognizes that a package store would increase the Town's commercial tax base. However, the Commission believes the language of the article is too restrictive. The language would not just give the Selectmen the option to pursue a license, but would require them to do so. It is unclear to the Finance Commission if this is the sentiment of the Town. During the referendum on granting liquor licenses, the feedback from the Town was to proceed slowly and grant licenses only to restaurants. It is also unclear if it is optimal to apply for only one license. Further review of the article's language is needed. Perhaps another Town wide process such as a general ballot question and vote would help to elucidate the Town's current sentiment on this issue.

ARTICLE 7

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

| Department | Amount | Funding Source |
|--------------------|---------------|-----------------------|
| Stabilization Fund | \$25,000 | Free Cash |

(Board of Selectmen)

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

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

ARTICLE 8

To see what sum(s) of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2005, through June 30, 2006, as set forth in Appendix D of the Finance Commission's Report to the 2005 Annual Town Meeting, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by a vote of 13 in favor and 1 opposed, recommends that the Town vote to raise and appropriate and/or transfer from available funds for the operation of the Town and public school system for the fiscal year July 1, 2005 through June 30, 2006 as set forth in Appendix D of this report.

This article will raise and appropriate approximately \$58.3 million for the operation of the Town for the fiscal year July 1, 2005 through June 30, 2006. Approximately \$13.1 million will be allocated to the municipal departments, \$28.7 million to the school departments, \$6.5 million to employee benefits/costs and insurance reserves, \$6.3 to debt service and \$3.8 million to sewer enterprise.

This represents an increase of \$3.2 million over the prior year budget. The increase breaks down as follows: the municipal budget is up \$526 thousand or 4.2%, the school budget is up \$2.4 million or 9.2%, employee benefits and insurance reserves budgets are up \$671 thousand or 11.6%, the debt budget has decreased by \$420 thousand or 6.3%. (See Appendix D)

Increases in fixed costs such as health insurance have outstripped increases in tax revenues and state aid over the last several years necessitating the need for an operational override totaling approximately \$2.9 million to fund increases in the operating budgets. Many towns in the state are also asking for overrides to fund budget deficits. Westwood's override request follows two years of zero or small budget increases and no operational overrides, but several years of tax increases due to debt payments on construction projects and residential revaluations.

The Commission realizes that the override request is large and that it follows several years where most residents have seen significant increases to their tax bills. However, it is the opinion of the Finance Commission that the municipal and school departments are run efficiently and cost effectively and the budget increases are necessary to maintain the quality of Town services and education that is valued by the residents. Therefore, the Finance Commission overwhelmingly supports the budget and the corresponding override requests.

Over the last several years, Town officials have worked hard to control costs and minimize budget increases. To control health insurance costs, the Town employees contribute 40% of the cost and the Town has joined a consortium which has led to a lower increase in insurance costs than previous years. The Town is also working hard to identify new sources of commercial revenue to help offset increases in fixed costs. Non union municipal employees have taken 0 or 1% raises over the last several years; positions have remained unfilled; and maintenance contracts have been brought in-house. School expense budgets have been reduced by 5-7%; Special Education programs have been brought in-house; and teaching positions have been cut or not filled leading to a decline in per pupil costs over the last two years.

It is the opinion of the Finance Commission that the budget increase requested by the municipal departments is very conservative. Of the \$525 thousand budget increase that the municipal departments are requesting, 50% is for modest salary increases for employees. A public works person is slated to be hired to help with the increased field maintenance, and there are new maintenance costs associated with the Carby Street Town facility and the inflation costs in the current trash collection contract. If the budget increases are not funded by an operating override, significant cuts will need to be made such as cutting seven positions, some of which will be in the police and fire departments.

Westwood has a very high quality school system. We are ranked fifth in the state on MCAS scores and 14th in the state for public high schools. It is the opinion of the Finance Commission that the budget increase requested by the school department is critical to maintain our high quality school system. Of the \$2.4 million budget increase requested by the school department, \$1.5 million is driven by obligatory/contractual commitments. For example, \$900 thousand is needed to meet contractual raises. While athletic and bus fees will still exist, the fees will be rolled back to 2004 levels, adding an additional \$90 thousand to the costs. The costs of Other Special Education services have increased which we are mandated by the state to provide, and fuel costs have also increased.

Most of the remaining additional \$900 thousand requested would be allocated to hiring staff to maintain class sizes in the face of continuing enrollment increases. Seventeen additional staff is being requested, of which a majority is for the high school. Enrollment at the high school has increased 17% in the last three years with minimal staff increases.

It is the opinion of the Finance Commission that the requested budget increase, though large, is not excessive. The increase would result in a regular education cost per pupil that is 3.5% greater than 2003. That equates to a 1% increase per year for three years which is less than the increase we have experienced in contractual salary raises alone, not taking into account Special Education and other structural cost increases. The Finance Commission also views this budget increase as a request for monies needed to fund deficits we have experienced for the last two years, and to carry us through fiscal years 2006 and 2007. If the budget increases are not funded by an operating over ride, significant cuts will also have to be made such as cutting 12-14 teachers, most at the K-8 level. (See Education Subcommittee Report for full detail.)

The Finance Commission commends the citizens of Westwood for their continual support of the Town and the schools. The Finance Commission realizes that in order to maintain the high quality of Town services, the 2006 budget requests will again require that the residents of Westwood raise their taxes by more than Proposition 2 ½ %. Last year, we saw some of the tax

increases mitigated by the state's reimbursement of Westwood's school buildings projects. The impending high school reimbursement will mitigate some of the impact of the 2006 override. However, as the Town's fixed costs will continue to increase, it will be critical for the Town to continue to increase our commercial tax base and continue to pursue cost containment measures to minimize the impact on the Town's residential taxes.

Appendix D – See Page 84

Article 8, traditionally known as the Omnibus Article, compiles all town budgets and groups them into logically related areas for presentation. Each of the areas represents the work of municipal government or school budget function groups and Finance Commission subcommittees.

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

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

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

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

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

***Appendix E** - The School Department Budget Summary.*

ARTICLE 9

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred Ninety Thousand Dollars (\$490,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

| <u>Equipment/Project</u> | <u>Requesting Department</u> | <u>Cost</u> | <u>Funding Source</u> |
|---|------------------------------|-------------|-----------------------|
| Medical Van | Council on Aging | \$40,000 | Free Cash |
| 35,000 G.V.W. Hook-lift Water, Sander, & Plow Truck (2 nd of 2 payments) | DPW | \$60,000 | Free Cash |
| 1500 GPM Engines (4th of 6 payments) | Fire | \$117,535 | Free Cash |
| Ladder Truck (5th of 5 payments) | Fire | \$132,907 | \$47,806 Free |

| | | | |
|--------------------------------|---------------------|----------|-----------------------------|
| End User Technology | Information Systems | \$40,669 | Cash/ Taxation Free Cash |
| Replacement of Police Vehicles | Police | \$98,889 | Free Cash |

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

(Board of Selectmen)

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

This article seeks approval from Town Meeting to fund from available funds certain municipal capital items. The total of \$490,000 represents level funding with the FY 05 budget. The sums appropriated are needed for the purchase of items essential to the operation of several municipal departments. Although not the entire solution to the capital needs of the community, they represent an important component of an overall capital plan.

ARTICLE 10

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Four Hundred Six Thousand Dollars (\$406,000) for the following capital equipment and improvements:

| <u>Equipment/Project</u> | <u>Requesting Department</u> | <u>Cost</u> | <u>Funding Source</u> |
|--|------------------------------|-------------|-----------------------|
| Technology | School | \$100,000 | Free Cash |
| Furniture, Fixtures and Equipment | School | \$22,300 | Free Cash |
| HVAC | School | \$15,000 | Free Cash |
| Repair and Modernization | School | \$64,000 | Free Cash |
| Copiers | School | \$66,500 | Free Cash |
| Thurston School Portables-Yr. 4 of 5 Yr. Lease | School | \$138,200 | Free Cash |

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

(Board of Selectmen)

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

This article seeks the approval of Town Meeting to fund from available funds certain school-related capital items. The total of \$406,000 represents level funding with the FY 05 budget, and pays for items which are needed to support the education of our children and the maintenance of our school facilities. Although not the entire solution to the capital needs of the schools, they represent an important component of an overall capital plan.

ARTICLE 11

To see if the Town will vote to establish, under Chapter 40 Section 5B of the Massachusetts General Laws, a new stabilization fund, the Capital Improvements Stabilization Fund, for the purpose of accepting funds from a variety of sources to be used exclusively to fund capital equipment and improvements and maintenance projects or take any other action related thereto.

(Board of Selectmen)

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

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

ARTICLE 12

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

| Purpose | Amount | Funding Source |
|---|---------------|-----------------------|
| Capital Improvements Stabilization Fund | \$1,500,000 | Taxation |

(Board of Selectmen)

The Finance Commission, by a vote of 11 in favor and 3 opposed, recommends that the Town so vote.

In the event the \$1.5 million general override question for capital funding is approved by the voters on the spring ballot, Town Meeting needs to take the formal step of transferring these funds into the capital stabilization account approved in the previous article. This article will transfer the override funds into the dedicated stabilization account. Also, under state law the funds raised as a result of the additional levy capacity resulting from the override must be allocated for the same purpose in subsequent years. Funds remain with the account and can only be spent on those items approved by a 2/3 vote at Town Meeting.

Based on the large size of the increase to the school and municipal budgets recommended by the Finance Commission, there was discussion of the appropriateness of allocating money to this fund this year. While the majority of the members of the Commission did approve, 3 members felt that this was not the year to ask the voters to begin this funding. All dissenting members did agree that funding a Capital Improvement Fund is important for the long-term fiscal health of our Town and would be pleased to consider this motion in future years.

ARTICLE 13

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Five Hundred Thousand Dollars (\$1,500,000) for the following capital equipment and improvements:

| <u>Equipment/Project</u> | <u>Cost</u> | <u>Funding Source</u> |
|---|-------------|---|
| Islington playground replacement | \$100,000 | Capital Improvements Stabilization Fund |
| Facility and equipment analysis and replacement scheduling plan | \$75,000 | Capital Improvements Stabilization Fund |
| Main fire station renovations | \$50,000 | Capital Improvements Stabilization Fund |
| Middle School roof replacement | \$160,000 | Capital Improvements Stabilization Fund |
| School HVAC replacement per outlined plan | \$77,000 | Capital Improvements Stabilization Fund |
| School technology per plan recommendation | \$212,000 | Capital Improvements Stabilization Fund |
| Municipal building repair items | \$15,000 | Capital Improvements Stabilization Fund |
| School furniture, fixture and equipment | \$54,400 | Capital Improvements Stabilization Fund |
| 35,000 G.V.W. dump truck, sander & plow truck | \$115,000 | Capital Improvements Stabilization Fund |
| Municipal financial software upgrade | \$60,000 | Capital Improvements Stabilization Fund |
| School building repair and maintenance | \$108,330 | Capital Improvements Stabilization Fund |
| Reserve funding for FY07 maintenance projects per recommended plan | \$100,000 | Capital Improvements Stabilization Fund |
| Reserve for remaining payments – Fire engines (5 th of 6 payments) | \$117,535 | Capital Improvements Stabilization Fund |
| Reserve for remaining payments – Fire engines (6 th of 6 payments) | \$117,535 | Capital Improvements Stabilization Fund |
| Reserve for remaining payments – Thurston School modulars (5 th of 5 payments) | \$138,200 | Capital Improvements Stabilization Fund |

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

(Board of Selectmen)

The Finance Commission, by a vote of 9 in favor and 5 opposed, recommends that the Town so vote.

Majority Opinion

In FY 05 the Selectmen and School Committee made a significant step forward in capital planning by approving and publishing a Five-Year Capital Investment Plan. This plan identifies over \$7 million in capital needs for FY 06, and over \$35 million in capital needs over the next five years. Clearly not all requests can or should be met, and each year the Town will need to make sure that funds are expended in a cost effective manner that ensures the full utility of necessary Town's capital assets for the maximum amount of time.

In this article, the Selectmen have developed a list of projects that they recommend should be funded using the proceeds from the first year funding of the capital stabilization account. It is important to realize that this list of projects represents funding for a transition year of the capital program.

At the suggestion of the Finance Commission members, some of the funding in the first year will be used to create a more detailed space and capital equipment plan. Funding of the larger capital items, such as repairs at the two fire stations, will be delayed until the space and capital equipment plan is complete.

During the first year, while that plan is being refined, the Selectmen have recommended that a portion of the funds be reserved to cover remaining installments for fire and DPW equipment, and a final payment for modular classrooms. This approach was debated at length by the Finance Commission, and the majority concluded that it was prudent to use a portion of the funds to meet outstanding obligations for major equipment purchases rather than leave the funds uncommitted.

Minority Opinion

The minority voting against this article felt that it is vital that these funds be invested in resources that benefit our physical infrastructure, especially recognizing this is a permanent override - each year an additional \$1.5 million could potentially be raised through taxation. While we have a high degree of confidence in our current elected officials and municipal financial employees, we believe that proper controls must be constructed and implemented to ensure that, in perpetuity, these funds are expended solely to preserve our infrastructure. Since we believe this has not been accomplished, we feel it is not prudent to spend these funds as indicated.

Articles 14 – 16

The Planning Board public hearing to address Articles 14, 15, and 16 will be held on April 12, which followed the deadline for printing this Finance Commission report. Therefore, the Finance Commission will vote its recommendations at Town Meeting.

ARTICLE 14

To see if the Town will vote to amend the Westwood Zoning Bylaw as follows, or take any other action in relation thereto.

1. Amend Section 3.1.3 **Overlay Districts** by inserting a new line following that headed “Flood Area Overlay District” so that the section reads as follows:

“3.1.3 **Overlay Districts:**

Adult Uses Overlay District (AUOD)
Flood Area Overlay District (FAOD)
Mixed Use Overlay District (MUOD 1 and MUOD 2)
Planned Development Area Overlay District (PDAOD)
Water Resource Protection Overlay District (WRPOD)
Wireless Communications Overlay District (WCOD)”

2. Insert a new Section 9.6 to read as follows,

“9.6 **MIXED USE OVERLAY DISTRICT (MUOD)**

9.6.1 **Purpose.** The purpose of the Mixed Use Overlay District (MUOD) is as follows:

9.6.1.1 to encourage the development of comprehensive projects of appropriate scale in an area that provides proximate access to major highway and public transportation;

9.6.1.2 to provide a desirable mix of land uses, including both residential and non-residential development that will serve Town and regional interests in housing, employment, conservation and net tax revenue;

9.6.1.3 to promote creative, efficient and appropriate solutions to the development of complex sites.

9.6.2 **Location.** MUOD 1 and MUOD 2 are herein established as overlay districts. The MUODs shall include the areas as shown on the Zoning Map.

9.6.3 **Applicability.** Except as otherwise provided herein, the provisions of this Section shall apply to both MUOD 1 and MUOD 2. A project in a MUOD may be authorized by special permit for an Area Master Plan encompassing any parcel or set of parcels held in common or separate ownership which have an aggregate land area of fifty (50) acres or more and are located in one or more MUODs. If the application for development under MUOD provisions involves more than one ownership, each owner of land included in the Area Master Plan shall be a party to the application and upon approval of the application, subject to its provisions.

9.6.4 **Special Permit Required.** Development under MUOD provisions requires special permit approval of an Area Master Plan by the Planning Board in compliance with the provisions of this Section. Application for any special permits which may be required pursuant to Section 4.1, Principal Uses, Section 4.2, Notes for Table of Principal Uses, Section 4.3, Accessory Uses and Section 7.1, Earth Material Movement may be consolidated with a

MUOD Area Master Plan special permit application and acted upon concurrently by the Planning Board, regardless of which board is designated as the Special Permit Granting Authority in those Sections. Application for any other special permits which may also be required and for which the Planning Board is the designated Special Permit Granting Authority may also be consolidated with a MUOD Area Master Plan special permit application and acted upon concurrently by the Planning Board. Special permits pursuant to Section 7.2, Major Business Development (MBD), Section 6.5, Floor Area Ratio Limitation and Section 8.5, Major Residential Development (MRD) shall not be required for development under a MUOD Area Master Plan.

9.6.5 **Permitted Uses.** Except as otherwise provided herein and subject to the provisions of this Bylaw applicable to the underlying district, land and buildings within a MUOD may be used for any purpose permitted as of right or by special permit in the underlying district. Multiple uses may be contained within a single building or structure. The following uses may be included within an Area Master Plan in addition to the uses allowed in the underlying district pursuant to Section 4.0, Use Regulations:

9.6.5.1 Commercial outdoor recreation;

9.6.5.2 Hotel on less than five (5) acres;

9.6.5.3 Non-exempt educational use;

9.6.5.4 Parking garage as a principal use;

9.6.5.5 In MUOD 2 only, multi-family dwelling;

9.6.5.6 Uses allowed accessory to the uses cited above in districts where those principal uses are allowed.

9.6.6 **Use Limitations.**

9.6.6.1 The following uses are prohibited within an Area Master Plan: motor vehicle sales and rentals; motor vehicle general and body repairs; motor vehicle light service and self-storage or mini-storage facilities.

9.6.6.2 Warehouse and wholesale or distribution facilities are allowed within an Area Master Plan only as an alteration or expansion of an existing facility.

9.6.7 **Alternative Regulations.** The following alternative regulations may be used for a project in the MUOD rather than the regulations applicable to the underlying district as provided in Section 5.2, Table of Dimensional Requirements, Section 5.4, Height Regulations, Section 6.3.2, Buffer Areas in Nonresidential Districts and Section 6.5, Floor Area Ratio Limitation:

9.6.7.1 The aggregate floor area ratio for a project in MUOD 1 and MUOD 2 shall not exceed 1.0. The floor area on individual lots within an Area Master Plan may exceed the MUOD limit provided that the aggregate floor area ratio within each MUOD does not exceed 1.0.

- 9.6.7.2 There shall be no minimum setback requirements.
 - 9.6.7.3 There shall be no minimum lot width, lot frontage, nonwetland area or maximum building coverage requirements.
 - 9.6.7.4 The maximum impervious surface requirements shall be met across the aggregate of all land in lots and Open Public Amenity Areas within each underlying zoning district, but do not have to be met on each individual lot.
 - 9.6.7.5 The maximum building height in MUOD 2 shall be seventy (70) feet and a maximum of six (6) stories, provided that the height shall not in any case exceed one hundred seventy-eight and one-half (178½) feet above sea level.
 - 9.6.7.6 Unoccupied mechanical features such as chimneys, ventilators, skylights, tanks, bulkheads, penthouses, amateur radio antennae and other necessary features usually carried above the roof line and which are exempted from the limitations on building height may cover up to eighty percent (80%) of the roof area of the building or structure provided that no such features exceed one hundred seventy-eight and one-half (178½) feet above sea level.
 - 9.6.7.7 Where a lot in the MUOD abuts or is within twenty (20) feet of the boundary line of any Residential District, a buffer area shall be provided on all portions of said lot so abutting that shall be a minimum of fifty (50) feet wide. Said buffer area shall be used exclusively as a planting area so as to create a substantially sight impervious screen.
- 9.6.8 **Residential Controls.**
- 9.6.8.1 A minimum of two hundred (200) housing units shall be included in any Area Master Plan which includes any housing.
 - 9.6.8.2 Pre-existing and new housing units shall occupy no more than one-third (1/3) of the total gross floor area at project completion.
 - 9.6.8.3 The gross floor area contained within housing units granted occupancy permits pursuant to the Area Master Plan shall not exceed the gross non-residential floor area granted occupancy permits pursuant to said Area Master Plan at any stage in the development process.
 - 9.6.8.4 Housing affordability shall be provided for as follows:
 - 9.6.8.4.1 A minimum of twelve percent (12%) of the housing units in the Area Master Plan shall be “affordable” as defined in this Bylaw.
 - 9.6.8.4.2 An additional five percent (5%) of the housing units in the Area Master Plan shall be either “affordable” or “moderate income” as defined in this Bylaw, unless the Planning Board determines a proposed alternative to be at least equivalent in serving the Town’s housing needs.

- 9.6.8.4.3 A fee as stipulated in the Area Master Plan approval shall be paid by the Applicant to cover the ongoing costs of administering the affordability requirements.
- 9.6.8.4.4 Except as provided in this Section, no additional housing affordability mandates pursuant to this Bylaw shall apply to development authorized under an Area Master Plan.
- 9.6.8.4.5 The Planning Board may adopt and from time to time amend regulations to assure that the affordable and moderate income housing units are developed concurrent with and are visually indistinguishable (except for unit size) from the market-rate housing units, for processes for local preference and other aspects of occupant household selection, and for means of assuring price levels for affordable and moderate income units in perpetuity.

9.6.9 **Conditions.** The following conditions shall apply in MUODs:

9.6.9.1 **Parking Requirements.** Requirements to assure parking adequacy are to be established in the Area Master Plan, which may depart from the provisions of Section 6.1, Off-Street Parking in the following ways:

- 9.6.9.1.1 A special permit to reduce the number of required parking spaces pursuant to Sections 6.1.8 and 6.1.10 may be consolidated with a MUOD Area Master Plan special permit application and acted upon concurrently by the Planning Board, to be implemented on a phase by phase basis. The obligations to reserve space for the reduced parking and to limit development to that which would be feasible absent a special permit for parking reduction may not apply, provided that adequacy of the reduced number shall be monitored in the initial phase of the development and authorization for future phases shall be based upon adequacy of that performance.
- 9.6.9.1.2 Shared joint off-street parking spaces, which include parking garages, may be located on contiguous lots or on lots that are within eight hundred (800) feet walking distance of the building entrance to be served.
- 9.6.9.1.3 There shall be no minimum parking setback requirements as required in Section 6.1.18 except at any boundary line at the perimeter of an Area Master Plan.
- 9.6.9.1.4 Parking shall preferably be structured, but in no event shall it be so located that it separates buildings from street sidewalks. Parking shall instead be located below the building, to its rear, or to its side.

9.6.9.2 **Open Public Amenity Areas.** Not less than ten percent (10%) of the aggregate land area exclusive of wetlands contained within the Area Master Plan must be comprised of areas to which the public has at least visual access, including landscaped areas and such features as pedestrian walks, patios, landscaped plazas,

and incidental structures to support them, but excluding auto traveled ways, driveways and parking surfaces. An initial determination of whether a particular area or feature meets this requirement shall be made by the Planning Board in its decision on the Area Master Plan and a definitive decision shall be made pursuant to the review of individual projects within an Area Master Plan under Section 7.3, Environmental Impact and Design Review.

- 9.6.9.3 **Sign Locations.** Signs may be set back less than the fifteen (15) feet from the street line as required in Section 6.2.5. Signs or sign structures may project or extend over sidewalks only.

- 9.6.10 **Area Master Plan Requirements.** Application for a special permit for approval of a MUOD Area Master Plan shall be accompanied by the following and all other application materials required by rules and regulations to be adopted by the Planning Board for administration of these provisions.
 - 9.6.10.1 Narrative, tabular and graphic description of existing conditions in the MUOD and, in a general manner, in adjoining areas.

 - 9.6.10.2 Narrative, tabular and graphic description of the proposal, including:
 - 9.6.10.2.1 schematic development plans, indicating boundaries of the Area Master Plan, buildings, vehicular and pedestrian circulation, parking, reserved open public amenity areas, topography, areas of retained vegetation and areas proposed for landscaping, and division of land into lots;

 - 9.6.10.2.2 schematic infrastructure plan, indicating utilities and stormwater management provisions;

 - 9.6.10.2.3 materials indicating the proposed ultimate floor area in each use in each phase;

 - 9.6.10.2.4 tabulation of the number of housing units proposed by phase, categorized by building type (multi-family, attached single-family, etc.), bedroom type (studio, one-bedroom, etc.), floor area in each type of housing unit and affordability provisions;

 - 9.6.10.2.5 service improvements, such as off-site street and intersection improvements, or other capital improvements proposed to be made at the expense of the Applicant and those anticipated at public expense, and if public, the anticipated source (e.g. District Improvement Financing (DIF), Tax Increment Financing (TIF), State grants);

 - 9.6.10.2.6 description of the proposed transportation demand management (TDM) program identifying commitments, if any, to a designated TDM manager, employer contributions to employee public transportation passes, shuttle bus capital contribution, car pool, van pool, guaranteed ride home, flex hours, promotional programs and

similar efforts, and the anticipated automotive trip generation reductions resulting from the TDM program.

- 9.6.10.3 Analysis indicating how the project serves jobs, housing, taxes, services, environmental concerns including groundwater quality and quantity, community image and other interests of Town residents.
- 9.6.10.4 Impact analyses of appropriate issues as may be identified by the Town, including identification of public facility improvements to be made by the Applicant or by others; including:
 - 9.6.10.4.1 Analysis of access demands by category of use and project phase, indicating total person trip generation, modal split among automotive and other modes, distribution of trips by mode and destination, allocation of trips to specific major roadways, commuter rail and other elements of the transportation system, and anticipated ability of those elements to accommodate the demand;
 - 9.6.10.4.2 School enrollment by primary, middle and high school level and anticipated ability of existing or committed facilities to accommodate the demand;
 - 9.6.10.4.3 A water budget analysis for affected sub-basins, analyzing net flows as a result of inflows (septic or other recharge, stormwater discharges) and outflows (surface water diversions, groundwater withdrawals, sewer flows leaving the sub-basin, other consumptive uses), shown for the current condition and for the post-development condition, reflecting proposed mitigations;
 - 9.6.10.4.4 A water quality analysis for potentially affected public water wellhead recharge areas, indicating projected change in contaminant levels resulting from full development of the Area Master Plan and its proposed mitigations.
- 9.6.10.5 Description of project timing and phasing of development into three or more phases, depending upon project scale and length of anticipated build-out, which may not exceed ten (10) years from the grant of the Area Master Plan special permit. As provided in M.G.L. Chapter 40A, Section 9, the special permit approval of the Area Master Plan shall expire two (2) years from the date of approval unless substantial construction or use thereof has commenced (except for good cause), meaning in this context that construction must begin on at least one building and the phasing schedule must be adhered to thereafter.
- 9.6.10.6 Description of proposed methods for monitoring impacts of each phase of development and means of making change in later phases if earlier phases have traffic, school enrollment, groundwater water quality or quantity, or other impacts substantially departing from those in the projections upon which the Planning Board relied on in its approval of the Area Master Plan special permit.

- 9.6.10.7 Graphic visualization materials conveying the nature and character of the proposed development, and its relationship to nearby surroundings, whether through models, perspective drawings, digital simulations or other means.
- 9.6.10.8 A land division plan showing the division of land into lots, and incorporating a tabulation indicating for each lot and totaled for the Area Master Plan:
 - 9.6.10.8.1 Lot area;
 - 9.6.10.8.2 Existing and proposed maximum gross floor area, divided among residential, retail service and other uses;
 - 9.6.10.8.3 Maximum proposed housing units;
 - 9.6.10.8.4 Maximum proposed impervious surface;
 - 9.6.10.8.5 Minimum proposed Open Public Amenity Area.
- 9.6.11 **Decision.** A special permit for an Area Master Plan shall be granted by the Planning Board only upon its written determination that the beneficial effects of implementing the proposed Area Master Plan will outweigh any adverse impacts on the Town or the neighborhood, in view of the particular characteristics of the site, and of the project in relation to that site. In addition to any specific factors that may be set forth elsewhere in this Bylaw, the determination shall include consideration of each of the following:
 - 9.6.11.1 ability of transportation, utilities, schools and other public facilities, and other public infrastructure as existing, or as committed by the Town or the Applicant to be improved, to serve the project adequately and safely without material deterioration in service to other locations;
 - 9.6.11.2 degree to which the project will increase the economic value of the site, generate employment opportunities and generate sustaining economic benefit to the Town;
 - 9.6.11.3 extent to which the project will serve identified housing needs of the Town and the region;
 - 9.6.11.4 extent to which the project can restore any degraded environmental resources, including groundwater, waterways and contaminated soils;
 - 9.6.11.5 ability of the project to assure design integration among adjoining sites within the Area Master Plan and elsewhere within the MUOD and to assure compatibility with adjoining sites outside of the MUOD, including architectural compatibility, roadway alignments and pedestrian access;
 - 9.6.11.6 degree to which the project provides for effective flood mitigation and stormwater storage and other mitigation measures for the site and proximate residential properties; and the degree to which the project protects sub-basin groundwater volume and quality;

9.6.11.7 degree to which the project provides for buffering and screening from abutting residential properties.

9.6.12 **Conditions.**

9.6.12.1 **Environmental Impact and Design Review.** Approval of an Area Master Plan does not substitute for the otherwise required review of individual buildings pursuant to Section 7.3, Environmental Impact and Design Review. Consistency with the Area Master Plan special permit will be a requirement in the Section 7.3 review of individual building plans, except for minor departures, as determined by the Planning Board. The following will not be considered to be “minor” and will require a special permit amendment to the Area Master Plan:

9.6.12.1.1 A proposed amount of development exceeding the amount authorized for that category of use cumulatively through that phase in the Area Master Plan;

9.6.12.1.2 An unmitigated increase beyond the explicit impact limitations established in the Area Master Plan;

9.6.12.1.3 Failure to make provision for impact mitigations required in the Area Master Plan;

9.6.12.1.4 Substantial departure from the configuration of building forms and access patterns indicated in the Area Master Plan;

9.6.12.1.5 Other departures whose impacts because of their scale, severity or kind would be of substantial public consequence.

9.6.12.2 **Assurance of Impact Mitigations.** Since approval of an Area Master Plan authorizes substantial increases in permissible densities of population and employment, a condition of the special permit for the Area Master Plan shall be that the project shall mitigate some or all of the impacts of those density increases on off-site traffic circulation facilities, water and sewer utilities, and schools through grants obtained from other agencies, District Improvement Financing (DIF) or contributions at the expense of the Applicant.

9.6.12.3 **Transfer of Development Authorizations and Obligations.** Area Master Plan authorizations for building gross floor area, housing units, impervious surface and obligations for Open Public Amenity Area and impact mitigations may be transferred between lots and between owners provided that the Planning Board, prior to endorsing a revised version of the land division plan as required in Section 9.6.10.8, determines that the transfer is consistent with the approved Area Master Plan, making no more than “minor” departures as provided for in Section 9.6.12.1.

9.6.12.4 **Reimbursement for Consultants.** It is contemplated that it will be necessary for the Planning Board to hire consultants in connection with the review and evaluation of the Area Master Plan and of subsequent applications under Section 7.3, Environmental Impact and Design Review. The Planning Board

will be reimbursed by the Applicant for the reasonable fees and expenses of such consultants, and each application for a special permit pursuant to this Section or to Section 7.3 review hereunder shall contain an agreement by the Applicant to that effect.

- 9.6.12.5 **Non-Regulatory Agreements.** It is anticipated that development under an approved Area Master Plan, in addition to compliance with provisions of this Section and other regulatory provisions, will involve memoranda of understanding or non-regulatory agreements reached among those proposing development, the Town, and possibly other entities, such as other governmental agencies.”

(Board of Selectmen)

ARTICLE 15 – See Attached Maps

To see if the Town will vote to amend the Zoning Map to add 1) [MUOD 1]; and to add 2) [MUOD 2], or take any other action in relation thereto.

(Board of Selectmen)

ARTICLE 16 – See Attached Map

To see if the Town will vote to amend the Westwood Zoning Bylaw as follows, or take any other action in relation thereto.

1. Amend Section 3.1.3 **Overlay Districts** by revising the line headed “Mixed Use Overlay District” so that the section reads as follows:

“3.1.3 **Overlay Districts:**

Adult Uses Overlay District (AUOD)
Flood Area Overlay District (FAOD)
Mixed Use Overlay District (MUOD 1, MUOD 2 and MUOD 3)
Planned Development Area Overlay District (PDAOD)
Water Resource Protection Overlay District (WRPOD)
Wireless Communications Overlay District (WCOD)”

2. Amend Section 9.6.2 and the first sentence of Section 9.6.3 by inserting “MUOD 3” in both places so that those provisions read as follows:

“9.6.2 **Location.** MUOD 1, MUOD 2 and MUOD 3 are herein established as overlay districts. The MUODs shall include the areas as shown on the Zoning Map.

9.6.3 **Applicability.** Except as otherwise provided herein, the provisions of this Section shall apply to MUOD 1, MUOD 2 and MUOD 3.”

3. Amend Section 9.6.5 Allowed Uses by inserting “and MUOD 3” into 9.6.5.5, so that the Section reads as follows:

“9.6.5 **Permitted Uses.** Except as otherwise provided herein and subject to the provisions of this Bylaw applicable to the underlying district, land and buildings within a MUOD may be used for any purpose permitted as of right or by special permit in the underlying district. Multiple uses may be contained within a single building or structure. The following uses may be included within an Area Master Plan in addition to the uses allowed in the underlying district pursuant to Section 4.0, Use Regulations:

9.6.5.1 Commercial outdoor recreation;

9.6.5.2 Hotel on less than five (5) acres.

9.6.5.3 Non-exempt educational use;

9.6.5.4 Parking garage as a principal use;

9.6.5.5 In MUOD 2 and MUOD 3 only, multi-family dwelling;

9.6.5.6 Uses allowed accessory to the uses cited above in districts where those principal uses are allowed.”

4. Revise Section 9.6.7.1 by inserting provisions for MUOD 3, so that it reads as follows:

“9.6.7.1 The aggregate floor area ratio within MUOD 1 and MUOD 2, exclusive of MUOD 3, shall not exceed 1.0. The aggregate floor area ratio within MUOD 3 shall not exceed 1.2, except that for any Area Master Plan that includes lots within MUOD 2 and MUOD 3, the aggregate floor area ratio for all lots within MUOD 2 and MUOD 3 of said Area Master Plan shall not exceed 1.1. The floor area ratio on individual lots within an Area Master Plan may exceed the MUOD district limit provided that the aggregate floor area ratio of each MUOD within the Area Master Plan, or the aggregate floor area ratio of combined MUODs within the Area Master Plan, shall not exceed the aggregate maximum limits of the MUODs, each or combined, as specified herein.”

5. Revise section 9.6.7.5 so that it reads as follows:

"9.6.7.5 The maximum building height in MUOD 2 shall be seventy (70) feet and a maximum of six (6) stories, provided that the height shall not in any case exceed one hundred seventy-eight and one-half (178½) feet above sea level. The maximum building height in MUOD 3 shall be one hundred twenty (120) feet but in no case shall exceed one hundred seventy-eight and one-half (178½) feet above sea level.”

6. Amend the Zoning Map to add [MUOD 3].

(Board of Selectmen)

ARTICLE 17

To see if the town will vote to raise and appropriate and/or authorize the Board of Selectmen to borrow funds necessary to contract for the non-participatory items, so called, and any additional cost that exceeds ten percent of the original bid award related to the contract to reconstruct High Street, or take any other action related thereto.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present,

Recommends: Recommends: That the Town vote to raise and appropriate the sum of One Million Dollars (\$1,000,000) for the purpose of contracting for the non-participatory items, so called, and any additional cost that exceeds ten percent of the original bid award related to the contract to reconstruct High Street; and to raise this appropriation the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow the sum of One Million Dollars (\$1,000,000) under and pursuant to Chapter 44, Section 6 of the General Laws, as amended and supplemented, or any other enabling authority, and to issue bonds or notes of the Town therefor; 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.

This article would authorize the Town to borrow up to \$1 Million Dollars to fund the Town's portion of the reconstruction costs of High Street. The Selectmen have successfully lobbied the State to reconstruct High Street. This road reconstruction should provide improved road surface along with other improvements such as new traffic signals and sidewalks.

Unlike road improvements on Washington Street, a state owned road where reconstruction was paid for by the Commonwealth, High Street is a Town road requiring Westwood to bear more of the anticipated costs. The total reconstruction cost is estimated at \$6 Million Dollars, of which approximately \$5 Million will be paid by the state and \$1 Million is the responsibility of the Town. This article allows the authorization to borrow for the project and is not payment for the reconstruction.

ARTICLE 18

To see if the town will vote to raise and appropriate and/or borrow and/or transfer from available funds a sum of money to reconstruct Manor Lane to which the residents of Manor Lane will be responsible for the betterment charges which will raise half the cost to reconstruct Manor Lane and to accept Manor Lane as a public way once reconstructed, or take any other action related thereto.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present,

Recommends: That the Town vote to reconstruct Manor Lane, the residents of Manor Lane to be responsible for betterment charges that will raise half the cost of said reconstruction and to accept Manor Lane as a public way as laid out by the Board of Selectmen; and to meet said appropriation, transfer the sum of Forty-Four Thousand Dollars (\$44,000) from road improvement funds.

This article clears the way to make Manor Lane an accepted Town of Westwood street and appropriates the funds necessary to reconstruct this street and bring it up to Town standards. The total cost of the reconstruction is estimated to be \$44,000.

Following long-standing Town policies for such betterment projects, expenses will be shared equally by the Town and street residents (payable in full or over 20 years at 4% interest). Property values should increase; public safety should be enhanced; and maintenance costs to the Town will decrease. There are no objections by any of the residents of Manor Lane.

ARTICLE 19

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

(Board of Selectmen)

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

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

ARTICLE 20

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

Shoe String Lane
Little Boot Lane

(Board of Selectmen)

The Planning Board's public meeting will be held on April 12, which followed the deadline for printing this Finance Commission report. Therefore, the Finance Commission will vote its recommendation at Town Meeting.

ARTICLE 21

To see if the Town will vote to authorize the Board of Selectmen to sell the building known as the Obed Baker House at 909 High Street to the selected respondent to a Request for Proposals issued on March 15, 2005, or take any other action thereon.

(Board of Selectmen)

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

*See Attached Map
Articles 21 and 22*

The Finance Commission, by a vote of 13 to 1, approved articles 21 and 22 authorizing the Selectmen to sell the Obed Baker house and lease the land where it is currently located. The Town had originally moved the house to its current location and had planned to restore the building using funds from a state grant. Litigation initiated by a resident delayed the restoration and the state funding was consequently lost. With the loss of state funding and limited Town funds available, the house is in a state of neglect. These articles will allow a group such as the Historical Society to take ownership of this historical structure and restore it while only involving limited Town funds.

ARTICLE 22

To see if the Town will vote to authorize the Board of Selectmen to lease a certain parcel of land at 909 High Street as shown on a certain plan of land for a minimum annual rental fee of \$1.00 and on such other terms and such period or periods and for such uses as the Board of Selectmen shall deem appropriate, or take any other action thereon.

(Board of Selectmen)

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

ARTICLE 23

To see if the Town will vote to approve the design and construction of a new public library facility for the Town contingent on the receipt of a state grant, or take any other action thereon.

(Board of Selectmen)

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

Articles 23 and 24

The Finance Commission, by a vote of 12 – 2 recommends approval of articles 23 and 24. These articles would approve the design and construction of a new public library facility, contingent upon the approval of the Massachusetts Board of Library Commissioners (MBLC) and receipt of a state grant of approximately \$3 million.

A yes vote at Town Meeting does not require the commitment, expenditure or borrowing of any money. A yes vote at Town Meeting completes Westwood’s application to the MBLC and qualifies the Town of Westwood to receive a construction grant of 30% of the project. The project is estimated to cost approximately \$10.5 million. The MBLC will announce the recipients of the grants in July, 2005. The grants are then funded over a five year period. A commitment to fund Westwood’s share of this project is subject to a Town Meeting vote in the year Westwood is designated to receive the grant.

The planning for the 2005 Grant Year Cycle began in 2000. Over 50 meetings and hearings were held. Thorough reviews of the long-term needs of the library led to the development and conceptual design of a 32,000 square foot library. The Library Trustees privately raised over \$180,000 for the purchase of a small parcel of land and they will commence additional fund-raising efforts if this article is passed. The Selectmen unanimously supported submission of the library grant application to the Commonwealth of Massachusetts.

The Westwood library was last expanded in 1969; the total volumes and annual circulation have since doubled. The library is literally full. Not one new book, magazine, CD, DVD or PC can be added without one being discarded. There are not enough reading or meeting rooms. Space is severely lacking to conduct programs for adults and children. The library offers more programs for adults, young adults and children than any of the over 50 libraries across the Commonwealth

of Massachusetts in its population category and ranks eighth in total circulation. Access for the handicapped and elderly is very difficult. Growing maintenance costs of an aging building have also become a concern.

The Finance Commission strongly supports this library grant application and project. The library has made an outstanding contribution to the entire Town of Westwood's cultural and educational fabric. A yes vote is an investment in the future of Westwood.

ARTICLE 24

To see if the Town will vote to authorize the Library Trustees of the Westwood Public Library and/or the Board of Selectmen to apply for, accept, and expend any state grants which may be available for the project, or take any other action thereon.

(Board of Selectmen)

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

ARTICLE 25

To see if the Town will vote to authorize the Board of Selectmen to purchase a portion of that certain parcel of land located at 646 High Street, Westwood, Norfolk County, Commonwealth of Massachusetts, shown on Westwood Assessor's records as Parcel #250 on Map 16 and more fully described in a certain Deed recorded at the Norfolk County Registry of Deeds in Book 1386 at Page 446, the portion of said parcel to be conveyed contains 27,198 sq. ft. more or less and is shown as Lot A-2 on a certain Draft Plan of Land, dated November 1, 2004, Town of Westwood DPW/Engineering, Carl J. Balduf P.E. PLS Town Engineer, or take any other action thereon.

(Board of Selectmen)

The Finance Commission, by unanimous vote of those present, recommends:

That the Town vote to authorize the Board of Selectmen to purchase a portion of that certain parcel of land located at 646 High Street, Westwood, Norfolk County, Commonwealth of Massachusetts, shown on Westwood Assessor's records as Parcel #250 on Map 16 and more fully described in a certain Deed recorded at the Norfolk County Registry of Deeds in Book 1386 at Page 446, the portion of said parcel to be conveyed contains 27,198 sq. ft. more or less and is shown as Lot A-2 on a certain Draft Plan of Land, dated November 1, 2004, Town of Westwood DPW/Engineering, Carl J. Balduf P.E. PLS Town Engineer; and to meet said appropriation, transfer the sum of One Hundred Eighty Thousand Dollars (\$180,000) from the Library Trustees funds:

| Funding Source | Amount |
|--|-------------------------|
| Library Board – State Aid Account | \$13,300 |
| Library 21st Century Trust | \$166,700 |
| | <u>\$180,000</u> |

See Attached Map

The purpose of this article is to expand the site on which the Westwood Public Library and Colburn School are presently situated. By acquiring a 0.64 acre portion of the parcel located at 646 High Street, the Town will create a site that can accommodate proposals to build a new library and to relocate the Colburn School within the site rather than demolishing it. Since the funds for the proposed acquisition will be provided by the Library Trustees, and not by the Town, the Finance Commission supports this article as a threshold step toward (1) the privately financed relocation and restoration of the Colburn School and (2) the possible construction of a new public library.

ARTICLE 26

To see if the Town will vote to amend the Westwood Zoning Map to rezone 1) a 0.6-acre parcel identified as Assessor’s Map 14-079 located at 668 High Street [library] from Single Residential District C to Local Business A; to 2) a 0.3-acre parcel identified as Assessor’s Map 14-078 located at 660 High Street [Colburn School] from Single Residential District C to Local Business A; 3) a 0.64-acre portion of a parcel identified as Parcel A-2 as shown on the plan entitled “Plan of Land on High Street”, dated November 1, 2004, prepared by Town of Westwood DPW/Engineering, Carl J. Balduf PE, PLS Town Engineer, 50 Carby Street, Westwood, Massachusetts 02090, located at 646 High Street from Single Residential District C to Local Business A, or take any other action in relation thereto.

(Board of Selectmen)

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

See Attached Map

The Town is seeking a private business to renovate and occupy the Colburn School, which would be relocated to certain land that would be acquired from the adjacent property owner. Accordingly, the purpose of this article is to rezone the land occupied by the Westwood Public Library and the Colburn School, as well as the adjacent land to be acquired by the Town, so that such land may be used for commercial purposes. The proposed rezoning would not affect the Town’s own uses of the land. Thus, the Finance Commission supports this article as a prerequisite to the relocation, preservation, and use of the Colburn School by a private business.

ARTICLE 27

To see if the Town will vote to authorize the Board of Selectmen to sell that certain building known as the Colburn School and a certain parcel of land to the selected respondent to a Request for Proposals to be issued, said parcel of land containing a minimum of 4,000 sq. ft., and being a portion of Parcel A-2 as shown on a “Plan of Land on High Street, Westwood, MA,” November 1, 2004, Town of Westwood DPW/Engineering, Carl J. Balduf PE, PLS Town Engineer, 50 Carby Street, Westwood, Massachusetts 02090, or take any other action in relation thereto.

(Board of Selectmen)

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

Last year, with the Town’s approval, the School Committee transferred the care, custody, and control of the Colburn School to the Board of Selectmen. This “bookkeeping” transfer was prompted by the school administration’s decision to move its offices out of the Colburn School and into the new High School. The Selectmen have since explored various options for the future use of the Colburn School and the land on which it sits.

The Colburn School cannot be used for any purpose in its present dilapidated, hazardous condition. The Town does not have either sufficient funds or a demonstrated need to renovate the Colburn School for the Town’s own use. Nor do the Library Trustees believe the Colburn School can be incorporated into the design of a new library in a cost-effective manner. Since demolition is a disfavored alternative to renovation, the Selectmen have pursued a creative solution that does not require the expenditure of Town funds. Specifically, the Town would sell the Colburn School and a separate parcel of land acquired from a neighboring property owner on the condition that the purchaser (1) would move the Colburn School to the new location within the site at its own expense, (2) would invest sufficient funds to restore the building with input from the Town’s Historic Commission, and (3) would occupy the building and use it for commercial purposes. The purchaser’s moving and restoration expenses, which are expected to exceed \$1 million, would constitute the sale price. It is anticipated that the Town would reserve the first option to reacquire the building and land if they were not maintained or fell into disuse.

The Finance Commission supports the proposed article and applauds the Selectmen, Library Trustees, and other interested parties for their creativity in devising a solution to the Colburn School matter that would preserve an historic building, create room for the possible construction of a new public library, and also avoid taxpayer expense.

ARTICLE 28

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

AN ACT EXEMPTING THE POSITION OF DEPUTY POLICE CHIEF OF THE TOWN OF WESTWOOD FROM THE PROVISIONS OF CIVIL SERVICE LAW

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

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

Section 3 The act shall take effect upon its passage.

(Board of Selectmen)

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

This article would give the Town the option to create a Deputy Police Chief position in the department that is not subject to Civil Service rules, regulations and procedures. By removing the position from Civil Service, the Town would be able to establish its own selection process, which could include candidates from both within and outside the department and could include other criteria in addition to test scores. The Finance Commission supports the increased flexibility this article gives to the Police Chief and Board of Selectmen in the selection of a Deputy Police Chief, but hopes every effort is made to hire from within given the high caliber of our police force. In supporting this article, the Finance Commission is not necessarily supporting the creation of a Deputy Chief Police position. The addition of another position would be subject to the usual budget analysis process.

ARTICLE 29

To see if the Town will vote to accept as a gift the land known as Map 22 Parcel 052 which contains 23.2 acres of land, or take any other action related thereto.

(Board of Selectmen)

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

On behalf of the residents of Westwood, the Finance Commission would like to thank the McFarland family for their kindness and generosity as demonstrated by their offer to gift 23.2 acres of open land to the Town of Westwood. This gift will enable the Town to add to its conservation land as well as the recreation field space available to the youth of our Town. The land is located off Clapboardtree Street, next to the Prout farm; and the current intention of the Town and the McFarland family is for this land to be divided into two sections upon acceptance by the Town. The area on the southern portion of the property would contain a long narrow driveway and parking area sufficient to support 60 spaces, beyond which would be an area capable of supporting two recreation fields. The current proposal is for the recreation field area to be split into a soccer field and a softball field. The area on the northern portion of the property will be preserved as conservation land, thereby adding to our Town's inventory of open space. It is with unanimous approval that the Finance Commission recommends that the Town accept this generous gift of land from the McFarland family.

ARTICLE 30

To see if the Town will vote to authorize the Board of Selectmen to enter into a contract for the disposal of solid waste pursuant to General Laws, Chapter 30B, Section 12(f), for a term not to exceed twenty years, or take any other action related thereto.

(Board of Selectmen)

The Finance Commission is waiting for a possible agreement in the negotiations on a new contract prior to the Town Meeting. Therefore, the Finance Commission will vote its recommendation at Town Meeting.

ARTICLE 31

To see if the Town will vote to amend the Zoning By-Law of the Town of Westwood as follows:

Section 4.1.3.6 by substituting BA for N in the Industrial District

Section 4.1.3.7 by substituting BA for N in the Industrial District

Section 4.1.3.8 by substituting BA for N in the Industrial District

Section 8.7.3.2 by substituting four (4) acres for five (5) acres

The purpose of this amendment is to allow the use of premises of four (4) acres or more in an industrial district for residential retirement community, nursing or convalescent home and assisted living residence by special permit issued by the Board of Appeals.

(Michael S. Razza, 366 Farm Lane)

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

The Finance Commission unanimously recommends Indefinite Postponement of this article. The Commission is very concerned that this article proposes a change to the Zoning Bylaw which affects not only 700 Canton Street, but the entire industrial district. A change to the industrial district at this time is of particular concern because of all the study and possible proposed changes to the University Avenue Industrial District. Currently, extensive work is being done by the Board of Selectmen and Economic Development Advisory Board to increase commercial revenue and ease the tax burden on residents. The Planning Board also voted unanimously against this article. This is not the time for this proposed change in the zoning bylaw.

ARTICLE 32

To see if the Town will vote to delete Westwood Zoning Bylaw Section 4.4.3 ACCESSORY APARTMENTS in its entirety and insert the following new Section 4.4.3 so that it reads as follows, or take any other action in relation thereto:

“4.4.3 **Accessory Apartments.** Accessory Apartments are subject to the following conditions:

- 4.4.3.1 The principal dwelling or accessory building or structure to be altered or constructed to include an accessory apartment shall be a single-family dwelling or building accessory thereto.
- 4.4.3.2 The principal dwelling or accessory building or structure to be altered or constructed to include an accessory apartment shall maintain the appearance of a single-family structure.
- 4.4.3.3 The accessory apartment shall contain not less than five hundred (500) square feet of habitable floor area, and the floor area of the accessory apartment shall not exceed either thirty-three percent (33%) of the floor area of the combined dwelling or dwellings if the footprint of the principal dwelling is not changed or twenty-four percent (24%) in other cases. In no case shall the accessory apartment exceed nine hundred (900) square feet.
- 4.4.3.4 Adequate provision shall be made for the disposal of sewage, waste and drainage to be generated by the occupancy of the accessory apartment, in accordance with the requirements of the Board of Health.
- 4.4.3.5 Adequate provision shall be made for ingress and egress to the outside from the accessory apartment.
- 4.4.3.6 All stairways to second or third stories shall be enclosed within the exterior walls of the building in which the accessory apartment is located.
- 4.4.3.7 Off-street parking shall be provided for each automobile used by an occupant of the principal dwelling or the accessory apartment.
- 4.4.3.8 No parking space shall be located within a street right-of-way.
- 4.4.3.9 Each parking space and the driveway leading thereto shall be paved or shall have an all-weather gravel surface. No motor vehicle shall be regularly parked on the premises other than in such a parking space.
- 4.4.3.10 Where there are more than two (2) outdoor parking spaces, they shall be screened with evergreen or dense deciduous plantings, walls or fences or a combination thereof or other similar barriers. Screening shall be sufficient to minimize the visual impact on abutters and to maintain the single-family appearance of the neighborhood.
- 4.4.3.11 There shall be no more than one (1) accessory apartment per lot.

- 4.4.3.12 The owner of the premises on which the accessory apartment is located shall occupy either the principal dwelling or the accessory apartment. For purposes of this Section, the owner shall be one or more individuals who constitute a family, who holds title to the premises directly or indirectly, and for whom the dwelling is the primary residence for voting and tax purposes. An affidavit certifying such owner occupancy shall be filed with the Building Inspector upon initial occupancy and every four years thereafter.
- 4.4.3.13 A special permit issued pursuant to this Section shall automatically become null and void upon the expiration of ninety (90) days following such time as neither the principal dwelling nor the accessory apartment is occupied as the primary residence of the owner thereof for voting and tax purposes.
- 4.4.3.14 No accessory apartment shall be constructed without the issuance of a building permit by the Building Inspector. No use as an accessory apartment shall be permitted unless a certificate of occupancy therefor, issued by the Building Inspector, shall be in effect. A certificate of occupancy shall not be issued unless the Building Inspector determines that the accessory apartment is in conformity with the provisions of this Section and any special permit issued therefor. Upon a special permit becoming null and void, the certificate of occupancy for said accessory apartment shall automatically become null and void.
- 4.4.3.15 All applications for a special permit pursuant to this Section shall be acted upon in the order in which they are filed. The maximum number of special permits to be issued and in effect shall not exceed one percent (1%) of the current number of dwelling units in Town.
- 4.4.3.16 There shall be no renting of rooms and/or the furnishing of table board on premises containing an accessory apartment authorized hereunder.”

(Planning Board)

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

The "accessory apartment", which requires a special permit, was introduced into Westwood zoning a number of years ago. This article proposes a change to allow special permits to be granted for accessory apartments on non-conforming lots or within non-conforming structures, which is currently prohibited. The owner of the property will be required to reside in either the principal dwelling or accessory apartment. Currently the maximum number of special permits allowed is 52, of which 18 have been issued since the adoption of this bylaw, leaving 34 available. The Finance Commission feels that allowing residents to use their properties for what is commonly called 'in-law' apartments would be appropriate without any substantial adverse impact.

ARTICLE 33

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 7.2 [MAJOR BUSINESS DEVELOPMENT] by 1) replacing the “.” [period] after the word “phasing” in Section 7.2.4.6 with a “;” [semicolon]; 2) adding new Sections 7.2.4.7 and 7.2.4.8 so they read as follows;

“7.2.4.7 Traffic impact study prepared consistent with study guidelines adopted and from time to time amended by the Planning Board;

7.2.4.8 Housing impact study prepared consistent with study guidelines adopted and from time to time amended by the Planning Board;”

3) revising Section 7.2.5.1 so to read as follows;

“7.2.5.1 Ability of roadways, water, sewer and drainage facilities as existing, or as committed to be improved by the Town or by the Applicant, to serve the project adequately and safely without material deterioration in service to other locations;”

4) renumbering existing Section 7.2.5.2 as Section 7.2.5.4; renumbering existing Section 7.2.5.3 as Section 7.2.5.5; renumbering existing Section 7.2.5.4 as Section 7.2.5.6; renumbering existing Section 7.2.5.5 as Section 7.2.5.7; renumbering existing Section 7.2.5.6 as Section 7.2.5.8;

5) inserting a new Section 7.2.5.2 and a new Section 7.2.5.3 so they read as follows:

“7.2.5.2 Degree to which the functioning of roadways as existing, or as committed to be improved by the Town or by the Applicant, will ensure that peak hour congestion on any street or intersection will not fall below baseline traffic conditions as the result of projected traffic from the MBD;

7.2.5.3 Degree to which housing mitigation efforts proposed by the Applicant will provide for a reasonable number of affordable dwelling units in relation to the anticipated number of employees on the premises of the MBD;”

or take any other action in relation thereto.

(Planning Board)

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

Floor Area Ratio special permit will allow for an increase in floor area ratio in the Highway Business, Industrial-Office and ARO districts by special permit. As part of the application for this special permit, the Applicant is required to submit a housing impact study. The housing impact study has to show that they will provide one affordable housing unit for each additional 12 employees anticipated on the premises as a result of the increased floor area ratio. This bylaw

change will take out the housing impact study from the FAR special permit and instead put it in the Major Business Development special permit. The Major Business Development special permit has a much higher threshold for requiring a special permit but the Finance Commission feels this linkage to housing will deter much needed business development for our future economic well being.

ARTICLE 34

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 6.5 [FLOOR AREA RATIO LIMITATION] by 1) deleting the words “and housing needs” from Section 6.5.1 and Section 6.5.2; 2) deleting the words “and Housing Impact” from the title of Section 6.5.3; 3) deleting the words “6.5.3.1 Traffic.” from Section 6.5.3.1; 4) deleting Section 6.5.3.2 in its entirety, or take any other action in relation thereto.

(Board of Selectmen)

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

Floor Area Ratio special permit will allow for an increase in floor area ratio in the Highway Business, Industrial-Office and ARO districts by special permit. As part of the application for this special permit, the Applicant is required to submit a housing and a traffic study. This bylaw change will remove the requirement to provide a housing impact study in its entirety from the FAR special permit. As our need for increased revenue grows, it becomes critical to encourage development of our Highway business, industrial-office and ARO districts. The Finance Commission agrees that the "linkage requirement" of providing housing is a deterrent to the development of new business.

ARTICLE 35

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 8.6.4.3 [SENIOR RESIDENTIAL DEVELOPMENT] so that it reads as follows; 2) amend Section 6.1.3.5 [TABLE OF PARKING REQUIREMENTS] so that it reads as follows, or take any other action in relation thereto:

“8.6.4.3 There shall be provided at least one and one-half (1½) off-street parking spaces per dwelling unit, one of which is reserved for the use of such dwelling unit and within one hundred fifty (150) feet thereof.

| | |
|--|---|
| 6.1.3.5 Senior Residential Development per Section 8.6 | One and a half (1½) off-street spaces per dwelling unit, one of which is reserved for the use of such dwelling unit and within one hundred fifty (150) feet thereof.” |
|--|---|

(Planning Board)

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

There is currently a discrepancy between the parking requirements for a Senior Residential Development as stated in the Table of Parking Requirements and the Senior Residential Section. This amendment would make these two sections consistent, requiring that there be at least one and one-half (1 1/2) off street parking spaces reserved per dwelling unit and be within one hundred fifty (150) feet of the unit.

ARTICLE 36

To see if the Town will vote to 1) amend the Westwood Zoning Bylaw, Section 7.1 EARTH MATERIAL REMOVAL by deleting it in its entirety and inserting a new Section 7.1 EARTH MATERIAL MOVEMENT so that Section 7.1 reads as follows; 2) amend Section 4.1.6.1 by deleting the words “Earth Material Removal per Section 7.1” and inserting the words “Earth Material Movement per Section 7.1⁹”; 3) amend Section 4.2 NOTES FOR PRINCIPAL USES to insert at the end of the Section, after notation #8, the following: “⁹ The Planning Board shall be the Special Permit Granting Authority for an Earth Material Movement special permit application in connection with the construction of streets and the installation of municipal services as shown on a subdivision plan”, or take any other action in relation thereto:

“7.1 EARTH MATERIAL MOVEMENT

7.1.1 Special Permit Required. No soil, loam, sand, gravel, topsoil, borrow, rock, sod peat, humus, clay, stone or other earth material shall be exported, imported and/or regraded on any premises within the Town unless such export, import and/or regrading will constitute an exempt operation as hereinafter provided or is done pursuant to a special permit therefor granted by the Board of Appeals. The Planning Board shall be the Special Permit Granting Authority for the export, import and/or regrading of earth material on any parcel of land in connection with the construction of streets and the installation of municipal services as shown on a subdivision plan.

7.1.2 Application Requirements. An application for a special permit for earth material movement shall be accompanied by a site plan and all other application materials required by the rules and regulations of the Board of Appeals or Planning Board. The site plan shall be prepared by a Registered Land Surveyor or Registered Professional Engineer and shall include the following information:

- 7.1.2.1 existing topographical contours of the subject land shown at two (2) foot intervals;
- 7.1.2.2 existing topographical contours of adjacent land shown at two (2) foot intervals, if available;
- 7.1.2.3 topographical contours as proposed after completion of the operation;
- 7.1.2.4 proposed lateral support to adjacent properties;

- 7.1.2.5 proposed drainage and soil erosion prevention measures;
 - 7.1.2.6 quantity and composition of earth material to be exported, imported or regraded;
 - 7.1.2.7 other information necessary to indicate the complete physical characteristics of the operation.
- 7.1.3 **Referral of Application to Planning Board.** Within ten (10) days after receipt of the application, the Board of Appeals shall transmit a copy thereof to the Planning Board, which said Board may, at its discretion, investigate the case and report in writing its recommendations to the Board of Appeals. The Board of Appeals shall not take final action on such application until it has received a report thereon from the Planning Board, or until said Planning Board has allowed thirty-five (35) days to elapse after receipt of such application without submission of a report.
- 7.1.4 **Findings.** No special permit for the movement of earth material (including temporary structures accessory thereto), shall be granted unless the Board of Appeals or Planning Board finds that operations conducted under such special permit, subject to the conditions imposed thereby, will not be contrary to the best interests of the Town. For this purpose, an operation shall be considered contrary to the best interests of the Town which:
- 7.1.4.1 will be injurious or dangerous to the public health or safety;
 - 7.1.4.2 will produce noise, dust or other effects observable at the lot lines in amounts seriously objectionable or detrimental to the normal use of adjacent property;
 - 7.1.4.3 will result in transportation of materials on ways giving access to the subject land which will cause traffic congestion or hazards;
 - 7.1.4.4 will result in transportation which will cause undue injury to roadway surfaces;
 - 7.1.4.5 will result in change in topography and cover which will be disadvantageous to the most appropriate use of the land on which the operation is conducted;
 - 7.1.4.6 will have a material adverse effect on the natural or engineered drainage patterns of groundwater or surface water; or
 - 7.1.4.7 will have a material adverse effect on the health or safety of persons living in the neighborhood or on the use or amenities of adjacent land.
- 7.1.5 **Conditions.** In granting a special permit hereunder, the Board of Appeals or Planning Board shall impose reasonable conditions specially designed to safeguard the neighborhood and the Town, which shall include conditions as to:
- 7.1.5.1 area and limits of work;

- 7.1.5.2 method of import, export and/or regrading of earth material;
 - 7.1.5.3 type and location of temporary structures;
 - 7.1.5.4 duration of time and termination date of import, export and/or regrading of earth material;
 - 7.1.5.5 hours of operation;
 - 7.1.5.6 policing of traffic entering and leaving the site;
 - 7.1.5.7 routes for transporting earth material through the Town;
 - 7.1.5.8 area and depth of excavation and/or fill;
 - 7.1.5.9 proximity to street and lot lines;
 - 7.1.5.10 grades of slopes;
 - 7.1.5.11 reestablishment of ground levels and grades;
 - 7.1.5.12 provisions for temporary and permanent drainage and erosion control;
 - 7.1.5.13 disposition of boulders, tree stumps and other debris;
 - 7.1.5.14 replacement of loam over the area of removal;
 - 7.1.5.15 planting of the area to suitable cover, including trees; and
 - 7.1.5.16 cleaning of roadway surfaces during and following transport of earth material.
- 7.1.6 **Fill Material.** A statement may be required from a certified professional to verify the source and content of fill material if the special permit is issued for the placement of fill. The analysis of the content of the fill material may be required so as to detect the presence and quantity of hazardous or substandard materials. This analysis shall be conducted by a certified professional hired by the Board of Appeals or Planning Board at the expense of the Applicant.
- 7.1.7 **Surety and Performance Bond.** A surety and performance bond, cash or other adequate security may be required to insure compliance with the terms, conditions, limitations and safeguards of such special permit and to indemnify the Town for any harm to any public well, roadway, wetland or other resource caused by such import, export and/or regrading of earth material and the equipment used for such operations on the premises or by ancillary activities.
- 7.1.8 **Time Limit.** No special permit for the export, import and/or regrading of earth material shall be granted for a period of more than one (1) year in a Residential District or more than three (3) years in a Nonresidential District, although the special permit may be renewed for additional periods in the same manner as for the initial issuance.

- 7.1.9 **Existing Earth Material Removal Operations.** A sand or gravel pit, quarry or other earth material removal activity in lawful operation on any premises on the effective date of this Bylaw may continue as an exempt operation unless and until abandoned, or if operating under a prior special permit issued by the Board of Appeals, until the expiration thereof. Discontinuance for more than twelve (12) consecutive months shall be deemed to constitute abandonment. However, unless specifically authorized by such prior special permit or by a new special permit issued hereunder (i) the depth of excavation shall not be increased below the grade of the lowest point excavated on the effective date of this Bylaw; (ii) the total area of excavation shall not be increased by more than fifty percent (50%) over its area on said date; and (iii) the amount of material removed per day shall not exceed by more than fifty percent (50%) the daily average for the twelve (12) months preceding said date or the actual period of operation, if less than twelve (12) months.
- 7.1.10 **Other Exceptions.** The movement of earth material in any of the following operations shall be an exempt operation:
- 7.1.10.1 Export, import and/or regrading of earth material that will result in i) less than two hundred (200) cubic yards of earth material in the aggregate in any year on any one premises in a Residential District or two hundred fifty (250) cubic yards of earth material in the aggregate in any year on any one premises in a Nonresidential District; and ii) finished fill grading slopes of less than fifteen percent (15%); and iii) less than five (5) feet in elevation above surrounding and undisturbed grade elevations.
 - 7.1.10.2 Export, import and/or regrading of earth material on land in use by the Town or other governmental agency.
 - 7.1.10.3 Export, import and/or regrading of earth material necessarily excavated in connection with the lawful construction of a building or structure, or of a driveway, sidewalk or path incidental to any such building or structure, provided that the quantity of earth material removed does not exceed that actually displaced by the portion of building, structure, driveway, sidewalk or path below finished grade.
 - 7.1.10.4 Export, import and/or regrading of earth material consisting of compost, peat, manure, loam or other vegetative or earthen matter by exempt agricultural, horticulture or floriculture uses necessary for, or directly related to, the planting, cultivation or harvesting of vegetative products or the raising or care of animals.
 - 7.1.10.5 Outdoor storage of earth material or products that require the grant of a special permit as may otherwise be required by this Bylaw.
- 7.1.11 **Permits in Proposed Subdivisions.** The export, import and/or regrading of earth material on any parcel of land for which a preliminary or definitive subdivision plan has been prepared shall be allowed only in the same manner as removal from other parcels of land in the Town. Consequently, tentative or final approval of a subdivision plan by the Planning Board shall not be construed as authorizing the export, import and/or regrading

of earth material on the premises, even though in connection with the construction of streets and the installation of municipal services shown on a subdivision plan.”

(Planning Board)

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

This is an amendment to the existing Earth Material Removal bylaw, which now only regulates the removal of soil and other earth materials by special permit. This bylaw change provides a threshold for soil, loam, or other materials brought onto a site also require a special permit. The threshold that triggers the permit process will be 200 cubic yards or more in residential/250 cubic yards or more in non-residential. This will allow the Planning Board to control any negative impact from changes in the soil grade and its impact on abutting property owners, while still allowing property owners to accomplish most routine projects without needing a permit.

ARTICLE 37

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 5.4.1 BUILDING/STRUCTURE HEIGHTS by 1) renumbering as follows: existing Section 5.4.1.2 as Section 5.4.1.3; existing Section 5.4.1.3 as Section 5.4.1.4; existing Section 5.4.1.4 as Section 5.4.1.5; existing Section 5.4.1.5 as Section 5.4.1.6; 2) by inserting a new Section 5.4.1.2 that reads as follows, or take any other action in relation thereto:

| | |
|----------------------------|---|
| “5.4.1.2 Special Residence | Thirty-five (35) feet and a maximum of two (2) stories unless the topography of the land permits three (3) stories provided that at least two (2) stories have entrances at ground level and all dwelling units have at least one (1) exterior wall entirely above ground level.” |
|----------------------------|---|

(Planning Board)

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

This is in part a housekeeping article to the Table of Building/Structure Heights (Section 5.4.1) to incorporate the height restrictions for the Special Residence District (Westwood Glen), which was inadvertently omitted as part of the zoning recodification. The language limiting the actual height is new and is based on the actual height of Westwood Glen and the maximum height allowed for single residential structures.

ARTICLE 38

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 2.0 DEFINITIONS by 1) deleting the definition of “Lot Line Side” in its entirety and inserting a new definition of “Lot Line Side” that reads as follows; 2) adding a new definition of “Lot Line, Rear” that reads as follows; 3) deleting the definition of “Earth Removal” in its entirety; 4) adding a new definition of “Earth Material Movement” that reads as follows and redesignating other definitions as needed to maintain appropriate alphabetical order, or take any other action in relation thereto:

“Lot Line, Side Any lot line other than a front lot line or a rear lot line.

Lot Line, Rear Any lot line, or combination of lot lines, which is opposite or approximately opposite the front lot line. In the case of a triangular or irregular-shaped lot, a line ten (10) feet long within the lot, parallel to and farthest from the front lot line shall be designated the rear lot line. In the case of a corner lot, one side lot line shall be designated a rear lot line for purposes of determining setback requirements. It may be any side lot line provided that a front lot line opposite it has sufficient frontage to meet the minimum lot frontage requirements pursuant to Section 5.2, Table of Dimensional Requirements. In all cases, if there is a dispute as to whether a lot line is a side lot line or a rear lot line, it shall be considered a rear lot line.

Earth Material Movement The export, import and/or regrading of soil, loam, sand, gravel, topsoil, borrow, rock, sod peat, humus, clay, stone or other earth material or similar material by means of vehicles and machinery, to, from, or on land within the Town.”

(Planning Board)

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

Currently there is no definition of a rear lot line. In his review of building plans, this has become problematic for the Building Inspector. There have been attempts made by some applicants to use this omission to receive approval for lot layouts that most would consider inappropriate. The proposed definition is a combination of other towns' definitions in response to some of the issues Westwood's Building Inspector has recently encountered.

ARTICLE 39

To see if the Town will vote to amend the Westwood Zoning Bylaw Section 10.1.7.1 APPEALS to amend the third sentence by substituting the first “or” with “and” so that the sentence reads as follows, or take any other action in relation thereto:

“The Petitioner shall forthwith transmit a copy thereof, with the date of filing certified by the Town Clerk, with the Board of Appeals and the officer or board whose order or decision is being appealed.”

(Planning Board)

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

This is a housekeeping change requested by the Building Inspector to make it clear that an appeal of a Building Inspector's decision must be filed with both the Building Inspector's office AND the Board of Appeals.

ARTICLE 40

To see if the Town will vote to amend the Westwood Zoning Bylaw, Section 9.3.5.5 [WATER RESOURCE PROTECTION OVERLAY DISTRICT, Special Permit Uses] to read as follows, or take any other action in relation thereto:

“9.3.5.5 Additions to existing buildings or structures, parking areas, disposal facilities, point source discharges which are located within four hundred (400) feet of a public water supply well, or a change in use within existing buildings or structures to a use prohibited or requiring a special permit hereunder, unless the portion of such development lying within four hundred (400) feet of a public water supply well is essential to the provision of public water supply, but only upon determination by the Board of Appeals that such additions or changes in use would result in a reduction of negative impacts to existing conditions in said area within four hundred (400) feet of a public water supply well. The Board of Appeals shall give due consideration in its decision to the recommendation of the Dedham-Westwood Water District.”

(Board of Selectmen)

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

The Finance commission agrees with the Planning Board that what is in place in our current bylaws is working for the protection of our water supply. This article would amend the bylaws in a manner which would affect the 400 foot around the wells to comply with DEP. The Town does not own the 400 foot radius because of the historical development of University Avenue and was prior to the DEP regulations. The Town has been controlling any activity in the 400 foot radius through the Special Permitting process. Also, with the consideration of an Overlay District in University Avenue, we believe our current bylaw gives the special permit granting authority more control; therefore, we do not support any changes to this bylaw.

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

ADMINISTRATION

| | | | |
|--------------------------|--------|----|---------|
| Superintendent | FY '05 | \$ | 130,000 |
| | FY '06 | | |
| Assistant Superintendent | FY '05 | \$ | 109,435 |
| | FY '06 | \$ | 113,812 |

PRINCIPALS

| | | | |
|--------------------|--------|----|---------------------|
| Senior High School | FY '05 | \$ | 108,848 |
| | FY '06 | | |
| Middle School | FY '05 | \$ | 101,826 |
| | FY '06 | \$ | 105,899 |
| Elementary | FY '05 | \$ | 93,633 - \$ 98,315 |
| | FY '06 | \$ | 98,596 - \$ 102,248 |

NURSES

| Step | | RN w/ Bachelors | RN w/Masters |
|------|--------|-----------------|--------------|
| 1 | FY '06 | \$ 35,765 | \$ 37,195 |
| 1 | FY '05 | \$ 35,064 | \$ 36,466 |
| 2 | FY '06 | \$ 38,035 | \$ 39,335 |
| 2 | FY '05 | \$ 37,290 | \$ 38,564 |
| 3 | FY '06 | \$ 40,043 | \$ 41,646 |
| 3 | FY '05 | \$ 39,258 | \$ 40,828 |
| 4 | FY '06 | \$ 41,210 | \$ 42,860 |
| 4 | FY '05 | \$ 40,402 | \$ 42,019 |
| 5 | FY '06 | \$ 42,784 | \$ 44,477 |
| 5 | FY '05 | \$ 41,925 | \$ 43,605 |
| 6 | FY '06 | \$ 44,879 | \$ 46,675 |
| 6 | FY '05 | \$ 43,999 | \$ 45,760 |
| 7 | FY '06 | \$ 46,893 | \$ 48,812 |
| 7 | FY '05 | \$ 45,974 | \$ 47,855 |
| 8 | FY '06 | \$ 48,814 | \$ 51,152 |
| 8 | FY '05 | \$ 47,857 | \$ 50,149 |
| 9 | FY '06 | \$ 51,009 | \$ 53,050 |
| 9 | FY '05 | \$ 50,009 | \$ 52,010 |
| 10 | FY '06 | \$ 52,678 | \$ 54,784 |
| 10 | FY '05 | \$ 51,645 | \$ 53,710 |
| 11 | FY '06 | \$ 54,258 | \$ 56,428 |
| 11 | FY '05 | \$ 53,194 | \$ 55,322 |

Appendix B.
Salary Schedules for School Employees
(Continued)

Teachers

| Year | Step | Bachelor | B+15 | Masters | M+15 | M+30 | M+45 | M+60 | Doctorate |
|-------------|-------------|-----------------|-------------|----------------|-------------|-------------|-------------|-------------|------------------|
| FY '06 | A | \$ 38,349 | \$ 39,094 | \$ 39,627 | \$ 40,953 | \$ 43,093 | \$ 45,049 | \$ 47,001 | \$ 53,380 |
| FY '05 | A | \$ 36,860 | \$ 37,576 | \$ 38,088 | \$ 39,363 | \$ 41,420 | \$ 43,299 | \$ 45,176 | \$ 51,307 |
| FY '06 | B | \$ 38,867 | \$ 39,985 | \$ 40,727 | \$ 41,883 | \$ 44,233 | \$ 46,185 | \$ 48,143 | \$ 54,520 |
| FY '05 | B | \$ 37,358 | \$ 38,433 | \$ 39,145 | \$ 40,257 | \$ 42,516 | \$ 44,392 | \$ 46,274 | \$ 52,403 |
| FY '06 | 4 | \$ 40,758 | \$ 41,928 | \$ 43,103 | \$ 44,471 | \$ 46,817 | \$ 48,779 | \$ 50,732 | \$ 57,111 |
| FY '05 | 4 | \$ 39,175 | \$ 40,300 | \$ 41,430 | \$ 42,745 | \$ 44,999 | \$ 46,885 | \$ 48,762 | \$ 54,893 |
| FY '06 | 5 | \$ 43,238 | \$ 44,603 | \$ 45,586 | \$ 46,950 | \$ 49,305 | \$ 51,252 | \$ 52,823 | \$ 59,201 |
| FY '05 | 5 | \$ 41,559 | \$ 42,871 | \$ 43,815 | \$ 45,127 | \$ 47,390 | \$ 49,261 | \$ 50,772 | \$ 56,902 |
| FY '06 | 6 | \$ 45,195 | \$ 46,562 | \$ 47,537 | \$ 48,911 | \$ 51,252 | \$ 53,214 | \$ 55,170 | \$ 61,547 |
| FY '05 | 6 | \$ 43,440 | \$ 44,754 | \$ 45,691 | \$ 47,012 | \$ 49,261 | \$ 51,147 | \$ 53,028 | \$ 59,157 |
| FY '06 | 7 | \$ 47,150 | \$ 48,521 | \$ 49,499 | \$ 50,865 | \$ 53,214 | \$ 54,777 | \$ 57,125 | \$ 63,500 |
| FY '05 | 7 | \$ 45,319 | \$ 46,637 | \$ 47,577 | \$ 48,889 | \$ 51,147 | \$ 52,650 | \$ 54,906 | \$ 61,035 |
| FY '06 | 8 | \$ 48,714 | \$ 50,079 | \$ 51,063 | \$ 52,430 | \$ 54,777 | \$ 56,733 | \$ 58,689 | \$ 65,066 |
| FY '05 | 8 | \$ 46,822 | \$ 48,134 | \$ 49,080 | \$ 50,394 | \$ 52,650 | \$ 54,530 | \$ 56,410 | \$ 62,539 |
| FY '06 | 9 | \$ 51,252 | \$ 52,626 | \$ 53,603 | \$ 55,170 | \$ 57,324 | \$ 59,475 | \$ 61,236 | \$ 67,613 |
| FY '05 | 9 | \$ 49,261 | \$ 50,583 | \$ 51,521 | \$ 53,028 | \$ 55,098 | \$ 57,165 | \$ 58,858 | \$ 64,988 |
| FY '06 | 10 | \$ 53,019 | \$ 53,993 | \$ 55,368 | \$ 56,732 | \$ 59,085 | \$ 61,039 | \$ 62,990 | \$ 69,369 |
| FY '05 | 10 | \$ 50,960 | \$ 51,896 | \$ 53,218 | \$ 54,529 | \$ 56,790 | \$ 58,669 | \$ 60,544 | \$ 66,675 |
| FY '06 | 11 | \$ 54,974 | \$ 55,902 | \$ 57,515 | \$ 58,689 | \$ 61,428 | \$ 62,990 | \$ 64,954 | \$ 71,331 |
| FY '05 | 11 | \$ 52,839 | \$ 53,731 | \$ 55,282 | \$ 56,410 | \$ 59,043 | \$ 60,544 | \$ 62,432 | \$ 68,561 |
| FY '06 | 12 | \$ 56,930 | \$ 58,689 | \$ 59,675 | \$ 61,039 | \$ 63,776 | \$ 65,309 | \$ 67,301 | \$ 73,679 |
| FY '05 | 12 | \$ 54,719 | \$ 56,410 | \$ 57,358 | \$ 58,669 | \$ 61,300 | \$ 62,773 | \$ 64,688 | \$ 70,818 |
| FY '06 | 13 | \$ 58,109 | \$ 59,954 | \$ 62,697 | \$ 64,271 | \$ 66,416 | \$ 68,258 | \$ 70,239 | \$ 76,618 |
| FY '05 | 13 | \$ 55,853 | \$ 57,626 | \$ 60,262 | \$ 61,775 | \$ 63,837 | \$ 65,608 | \$ 67,512 | \$ 73,643 |
| FY '06 | 14 | \$ 59,281 | \$ 61,220 | \$ 65,733 | \$ 67,498 | \$ 69,062 | \$ 71,213 | \$ 73,165 | \$ 79,545 |
| FY '05 | 14 | \$ 56,979 | \$ 58,843 | \$ 63,180 | \$ 64,877 | \$ 66,380 | \$ 68,448 | \$ 70,324 | \$ 76,456 |
| FY '06 | 15 | \$ 61,428 | \$ 63,195 | \$ 68,083 | \$ 70,037 | \$ 71,599 | \$ 73,761 | \$ 75,716 | \$ 82,093 |
| FY '05 | 15 | \$ 59,043 | \$ 60,741 | \$ 65,439 | \$ 67,318 | \$ 68,819 | \$ 70,897 | \$ 72,776 | \$ 78,905 |
| FY '06 | 16 | \$ 64,134 | \$ 65,918 | \$ 71,077 | \$ 73,058 | \$ 74,649 | \$ 76,840 | \$ 78,824 | \$ 85,298 |
| FY '05 | 16 | \$ 61,643 | \$ 63,358 | \$ 68,317 | \$ 70,221 | \$ 71,751 | \$ 73,856 | \$ 75,763 | \$ 81,986 |

Appendix B.
Salary Schedule for School Employees
(Continued)

SCHOOL SECRETARIES

| | Step | 1 | 2 | 3 | 4 |
|------------------|--------|-----------|-----------|-----------|-----------|
| Classification 1 | FY '06 | \$ 716.40 | \$ 792.00 | \$ 840.40 | \$ 872.40 |
| | FY '05 | \$ 663.20 | \$ 702.40 | \$ 776.80 | \$ 824.00 |
| Classification 2 | FY '06 | \$ 676.40 | \$ 746.00 | \$ 790.00 | \$ 822.00 |
| | FY '05 | \$ 624.10 | \$ 663.20 | \$ 731.20 | \$ 774.40 |
| Classification 3 | FY '06 | \$ 657.60 | \$ 716.40 | \$ 758.40 | \$ 790.40 |
| | FY '05 | \$ 603.60 | \$ 644.80 | \$ 702.40 | \$ 743.60 |
| Classification 4 | FY '06 | \$ 622.00 | \$ 678.80 | \$ 718.40 | \$ 750.80 |
| | FY '05 | \$ 570.80 | \$ 609.60 | \$ 665.20 | \$ 704.40 |

Longevity

| | | |
|------------|---------------|------------|
| FY '05 '06 | Five Years | \$10.00/wk |
| | Ten Years | \$16.00/wk |
| | Fifteen Years | \$18.00/wk |
| | Twenty Years | \$20.00/wk |

SCHOOL CUSTODIANS

| | Step | 1 | 2 | 3 | 4 | 5 | 6 |
|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|
| Jr. Building Custodian | FY '06 | \$ 574.80 | \$ 606.00 | \$ 627.60 | \$ 660.80 | \$ 692.00 | \$ 734.00 |
| | FY '05 | \$ 558.00 | \$ 588.40 | \$ 609.20 | \$ 641.60 | \$ 672.00 | \$ 712.80 |
| Head Grounds | FY '06 | \$ 603.60 | \$ 638.00 | \$ 659.20 | \$ 692.80 | \$ 724.80 | \$ 768.00 |
| | FY '05 | \$ 586.00 | \$ 619.60 | \$ 640.00 | \$ 672.80 | \$ 703.60 | \$ 745.60 |
| Sr. Building Custodian or Maintenance | FY '06 | \$ 628.00 | \$ 664.80 | \$ 686.40 | \$ 719.20 | \$ 753.20 | \$ 796.40 |
| | FY '05 | \$ 609.60 | \$ 645.60 | \$ 666.40 | \$ 698.40 | \$ 731.20 | \$ 773.20 |

Night differential of \$0.55 / hour where applicable

| | | | |
|------------------------|--------|-----------|---|
| Director of Operations | FY '06 | \$ 76,816 | * |
| | FY '05 | \$ 73,862 | |

* also, in Food Services

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

(Continued)

CAFETERIA EMPLOYEES

| | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|-----------------|--------|----------|----------|----------|----------|----------|
| Managers | FY '05 | \$ 12.25 | \$ 12.85 | \$ 13.55 | \$ 14.50 | \$ 15.30 |
| | FY '04 | \$ 12.01 | \$ 12.59 | \$ 13.28 | \$ 14.21 | \$ 15.00 |
| Cooks | FY '05 | \$ 10.26 | \$ 11.11 | \$ 11.77 | \$ 12.69 | \$ 13.51 |
| | FY '04 | \$ 10.05 | \$ 10.89 | \$ 11.53 | \$ 12.44 | \$ 13.24 |
| General Kitchen | FY '05 | \$ 9.45 | \$ 10.49 | \$ 11.11 | \$ 12.01 | \$ 12.83 |
| | FY '04 | \$ 9.26 | \$ 10.28 | \$ 10.89 | \$ 11.77 | \$ 12.57 |

Seniority

| | | |
|--------|---------------|---------|
| FY '05 | Ten Years | \$ 1.50 |
| | Fifteen Years | \$ 1.70 |
| | Twenty Years | \$ 1.80 |
| FY '04 | Ten Years | \$ 1.50 |
| | Fifteen Years | \$ 1.70 |
| | Twenty Years | \$ 1.80 |

Appendix C

Salary Schedule for Elected Town Officers
Fiscal Year July 1, 2005 – June 30, 2006

| <i>Position</i> | <i>Fiscal Year 2005 Salary</i> | <i>Fiscal Year 2006 Salary</i> |
|-------------------------------|--------------------------------|--------------------------------|
| <i>Town Clerk (Full Time)</i> | \$63,217 | \$65,114 |
| <i>Part Time Positions</i> | | |
| <i>Assessor</i> | \$1,800 | \$1,800 |
| <i>Selectman</i> | \$2,000 | \$2,000 |
| <i>Sewer Commissioner</i> | \$1,800 | \$1,800 |
| <i>Tax Collector</i> | \$4,000 | \$4,000 |
| <i>Town Treasurer</i> | \$4,000 | \$4,000 |

**Appendix D
FY2006 Departmental Salary/Expense Budgets**

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|---------------------------------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|------------------------------------|
| Selectmen | | | | | | |
| 1. Salaries | 315,128 | 328,070 | 337,915 | 9,845 | 3.0% | Taxation |
| 2. Expenses | 49,331 | 50,000 | 51,700 | 1,700 | 3.4% | Taxation |
| | <u>364,459</u> | <u>378,070</u> | <u>389,615</u> | <u>11,545</u> | <u>3.1%</u> | |
| Finance Commission | | | | | | |
| 3. Salary | 27,883 | 29,276 | 30,170 | 894 | 3.1% | Taxation |
| 4. Expenses | 17,808 | 21,500 | 21,500 | 0 | 0.0% | Taxation |
| | <u>45,691</u> | <u>50,776</u> | <u>51,670</u> | <u>894</u> | <u>1.8%</u> | |
| Accounting | | | | | | |
| 5. Salaries | 152,683 | 136,558 | 140,798 | 4,240 | 3.1% | Taxation |
| 6. Expenses | 3,575 | 5,900 | 5,700 | (200) | -3.4% | Taxation |
| | <u>156,258</u> | <u>142,458</u> | <u>146,498</u> | <u>4,040</u> | <u>2.8%</u> | |
| Audit - School & Municipal Financials | | | | | | |
| 7. Expenses | 45,136 | 46,000 | 46,000 | 0 | 0.0% | Taxation |
| Assessors | | | | | | |
| 8. Salaries | 95,895 | 167,545 | 166,544 | (1,001) | -0.6% | Taxation |
| 9. Expenses | 70,975 | 31,250 | 27,750 | (3,500) | -11.2% | Taxation |
| 10. Revaluation | 0 | | 0 | 0 | | |
| | <u>166,870</u> | <u>198,795</u> | <u>194,294</u> | <u>(4,501)</u> | <u>-2.3%</u> | |
| Treasurer | | | | | | |
| 11. Salary | 63,269 | 65,800 | 67,663 | 1,863 | 2.8% | Taxation |
| 12. Expenses | 2,074 | 17,050 | 17,030 | (20) | -0.1% | Taxation |
| | <u>65,343</u> | <u>82,850</u> | <u>84,693</u> | <u>1,843</u> | <u>2.2%</u> | |
| Collector | | | | | | |
| 13. Salaries | 84,431 | 86,582 | 89,202 | 2,620 | 3.0% | Taxation |
| 14. Expenses | 51,882 | 58,550 | 57,050 | (1,500) | -2.6% | \$18,000 Amb.Receipts/ Taxation |
| | <u>136,313</u> | <u>145,132</u> | <u>146,252</u> | <u>1,120</u> | <u>0.8%</u> | |
| Legal | | | | | | |
| 15. Salaries | 74,639 | 77,638 | 79,986 | 2,348 | 3.0% | Taxation |
| 16. Professional Services | 71,468 | 56,500 | 56,500 | 0 | 0.0% | Taxation |
| | <u>146,107</u> | <u>134,138</u> | <u>136,486</u> | <u>2,348</u> | <u>1.8%</u> | |
| Personnel Board | | | | | | |
| 17. Salary | 38,643 | 59,292 | 74,593 | 15,301 | 25.8% | Taxation |
| 18. Expenses | 15,697 | 17,600 | 15,800 | (1,800) | -10.2% | Taxation |
| | <u>54,340</u> | <u>76,892</u> | <u>90,393</u> | <u>13,501</u> | <u>17.6%</u> | |
| Information Systems | | | | | | |
| 19. Salaries | 157,496 | 177,045 | 211,305 | 34,260 | 19.4% | Taxation |
| 20. Expenses | 160,000 | 175,000 | 195,000 | 20,000 | 11.4% | Taxation |
| | <u>317,496</u> | <u>352,045</u> | <u>406,305</u> | <u>54,260</u> | <u>15.4%</u> | |

**Appendix D
FY2006 Departmental Salary/Expense Budgets**

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|---------------------------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------------|
| Town Clerk | | | | | | |
| 21. Salaries | 114,158 | 130,437 | 130,861 | 424 | 0.3% | Taxation |
| 22. Expenses | 28,136 | 44,200 | 37,650 | (6,550) | -14.8% | Taxation |
| | <u>142,294</u> | <u>174,637</u> | <u>168,511</u> | <u>(6,126)</u> | <u>-3.5%</u> | |
| Conservation Commission | | | | | | |
| 23. Salary | 26,424 | 29,158 | 38,177 | 9,019 | 30.9% | \$17,000 Consv.Receipts/Taxation |
| 24. Expenses | 2,196 | 2,800 | 2,800 | 0 | 0.0% | Taxation |
| | <u>28,620</u> | <u>31,958</u> | <u>40,977</u> | <u>9,019</u> | <u>28.2%</u> | |
| Planning Board | | | | | | |
| 25. Salaries | 65,447 | 69,127 | 71,220 | 2,093 | 3.0% | Taxation |
| 26. Expenses | 2,948 | 3,230 | 3,230 | 0 | 0.0% | Taxation |
| | <u>68,395</u> | <u>72,357</u> | <u>74,450</u> | <u>2,093</u> | <u>2.9%</u> | |
| Zoning Board of Appeals | | | | | | |
| 27. Salaries | 19,370 | 20,400 | 20,409 | 9 | 0.0% | Taxation |
| 28. Expenses | 2,961 | 4,000 | 4,000 | 0 | 0.0% | Taxation |
| | <u>22,331</u> | <u>24,400</u> | <u>24,409</u> | <u>9</u> | <u>0.0%</u> | |
| Economic Development Task Force | | | | | | |
| 29. Salaries | 37,562 | 56,530 | 58,226 | 1,696 | 3.0% | Taxation |
| 30. Expenses | 831 | 1,000 | 5,300 | 4,300 | 430.0% | Taxation |
| | <u>38,393</u> | <u>57,530</u> | <u>63,526</u> | <u>5,996</u> | <u>10.4%</u> | |
| Outside Professional Services | | | | | | |
| 31. Expenses | 31,016 | 33,500 | 35,000 | 1,500 | 4.5% | Taxation |
| Mass Housing Partnership | | | | | | |
| 32. Expenses | 11,604 | 11,800 | 11,800 | 0 | 0.0% | Taxation |
| Housing Authority | | | | | | |
| 33. Expenses | 4,946 | 5,000 | 5,000 | 0 | 0.0% | Taxation |
| Communications Systems | | | | | | |
| 34. Expenses | 107,529 | 118,650 | 118,650 | 0 | 0.0% | Taxation |
| Training | | | | | | |
| 35. Expenses | 2,450 | 4,000 | 4,000 | 0 | 0.0% | Taxation |
| Total General Government | 1,955,591 | 2,140,988 | 2,238,529 | 97,541 | 4.6% | |

Appendix D
FY2006 Departmental Salary/Expense Budgets

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|--------------------------------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------------|
| Police Department | | | | | | |
| 36. Salaries | 2,105,779 | 2,215,797 | 2,252,445 | 36,648 | 1.7% | Taxation |
| 37. Expenses | 133,625 | 144,250 | 161,150 | 16,900 | 11.7% | Taxation |
| | <u>2,239,404</u> | <u>2,360,047</u> | 2,413,595 | <u>53,548</u> | 2.3% | |
| 38. State Funded Education Incentive | 107,100 | 125,423 | 129,733 | 4,310 | 3.4% | State Aid |
| Auxiliary Police/Civil Defense | | | | | | |
| 39. Expenses | 771 | 2,000 | 2,000 | 0 | 0.0% | Taxation |
| | <u>771</u> | <u>2,000</u> | 2,000 | <u>0</u> | 0.0% | |
| Animal Control | | | | | | |
| 40. Salary | 27,799 | 28,986 | 29,838 | 852 | 2.9% | Taxation |
| 41. Expenses | 4,344 | 6,400 | 6,650 | 250 | 3.9% | Taxation |
| | <u>32,143</u> | <u>35,386</u> | 36,488 | <u>1,102</u> | 3.1% | |
| Fire Department | | | | | | |
| 42. Salaries | 1,990,276 | 2,000,486 | 2,075,985 | 75,499 | 3.8% | \$166,463 Amb Receipts/ Taxation |
| 43. Expenses | 132,769 | 144,300 | 162,150 | 17,850 | 12.4% | \$27,000 Amb Receipts/Taxation |
| | <u>2,123,045</u> | <u>2,144,786</u> | 2,238,135 | <u>93,349</u> | 4.4% | |
| Building Inspection | | | | | | |
| 44. Salaries | 190,592 | 212,422 | 217,406 | 4,984 | 2.3% | Taxation |
| 45. Expenses | 22,014 | 25,460 | 25,900 | 440 | 1.7% | Taxation |
| | <u>212,606</u> | <u>237,882</u> | 243,306 | <u>5,424</u> | 2.3% | |
| Total Public Safety | 4,715,069 | 4,905,524 | 5,063,257 | 157,733 | 3.2% | |

Appendix D
FY2006 Departmental Salary/Expense Budgets

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|---|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|
| Department of Public Works | | | | | | |
| 46. Salaries - admin | 145,468 | 150,285 | 154,935 | 4,650 | 3.1% | Taxation |
| 47. Salaries - operations | 1,036,692 | 1,075,215 | 1,142,999 | 67,784 | 6.3% | \$10,000 Perp.Care/Taxation |
| 48. Expenses | 345,660 | 346,700 | 383,100 | 36,400 | 10.5% | Taxation |
| | <u>1,527,820</u> | <u>1,572,200</u> | <u>1,681,034</u> | <u>108,834</u> | <u>6.9%</u> | |
| 49. Building Maintenance | 318,570 | 380,120 | 474,320 | 94,200 | 24.8% | Taxation |
| Municipal & School | | | | | | |
| 50. Field Maintenance | 80,875 | 85,000 | 85,000 | 0 | 0.0% | Taxation |
| 51. Snow & Ice | 214,260 | 141,200 | 141,200 | 0 | 0.0% | Taxation |
| 52. Street Lighting/ Traffic Light Maint | 88,425 | 98,173 | 105,000 | 6,827 | 7.0% | Taxation |
| Waste Collection/Disposal | | | | | | |
| 53. Expenses | 1,424,902 | 1,440,000 | 1,486,000 | 46,000 | 3.2% | Taxation |
| Total Public Works | 3,654,852 | 3,716,693 | 3,972,554 | 255,861 | 6.9% | |
| Health Department | | | | | | |
| 54. Salaries | 137,921 | 143,385 | 147,723 | 4,338 | 3.0% | Taxation |
| 55. Expenses | 8,949 | 9,850 | 10,000 | 150 | 1.5% | Taxation |
| | <u>146,870</u> | <u>153,235</u> | <u>157,723</u> | <u>4,488</u> | <u>2.9%</u> | |
| 56. Outside Health Agencies | 13,776 | 14,316 | 14,316 | 0 | 0.0% | Taxation |
| Disability Commission | | | | | | |
| 57. Expenses | 250 | 500 | 500 | 0 | 0.0% | Taxation |
| Council On Aging | | | | | | |
| 58. Salaries | 131,677 | 137,005 | 141,183 | 4,178 | 3.0% | Taxation |
| 59. Expenses | 16,593 | 16,710 | 17,450 | 740 | 4.4% | Taxation |
| | <u>148,270</u> | <u>153,715</u> | <u>158,633</u> | <u>4,918</u> | <u>3.2%</u> | |
| Youth and Family Services Commission | | | | | | |
| 60. Salaries | 136,954 | 138,703 | 136,299 | (2,404) | -1.7% | Taxation |
| 61. Expenses | 14,073 | 14,850 | 20,282 | 5,432 | 36.6% | Taxation |
| | <u>151,027</u> | <u>153,553</u> | <u>156,581</u> | <u>3,028</u> | <u>2.0%</u> | |
| Veterans Services | | | | | | |
| 62. Salaries | 21,215 | 21,943 | 22,511 | 568 | 2.6% | Taxation |
| 63. Expenses | 22,005 | 22,225 | 32,225 | 10,000 | 45.0% | Taxation |
| | <u>43,220</u> | <u>44,168</u> | <u>54,736</u> | <u>10,568</u> | <u>23.9%</u> | |
| Total Human Services | 503,413 | 519,487 | 542,489 | 23,002 | 4.4% | |

Appendix D
FY2006 Departmental Salary/Expense Budgets

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|--|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|--------------------------------|
| Public Library | | | | | | |
| 64. Salaries | 636,833 | 663,843 | 683,217 | 19,374 | 2.9% | Taxation |
| 65. Expenses | 187,091 | 193,260 | 200,975 | 7,715 | 4.0% | Taxation |
| 66. Lost Books | 848 | 850 | 850 | 0 | 0.0% | Taxation |
| | <u>824,772</u> | <u>857,953</u> | <u>885,042</u> | <u>27,089</u> | <u>3.2%</u> | |
| Recreation | | | | | | |
| 67. Salaries | 202,963 | 212,027 | 218,417 | 6,390 | 3.0% | Taxation |
| 68. Expenses | 41,544 | 41,550 | 41,550 | 0 | 0.0% | Taxation |
| | <u>244,507</u> | <u>253,577</u> | <u>259,967</u> | <u>6,390</u> | <u>2.5%</u> | |
| Memorial Day | | | | | | |
| 69. Expenses | 2,253 | 3,800 | 3,800 | 0 | 0.0% | Taxation |
| Total Culture and Recreation | 1,071,532 | 1,115,330 | 1,148,809 | 33,479 | 3.0% | |
| Other | | | | | | |
| 70. Operating Equipment & Projects | 240,657 | 142,000 | 100,000 | (42,000) | -29.6% | \$12,000 Amb Receipts/Taxation |
| Fire air mask upgrade & replacement | | | 15,600 | | | |
| Fire radio upgrade and replacement | | | 6,200 | | | |
| Fire rescue equipment | | | 12,000 | | | |
| Planning/Economic Development - Flood Study | | | 14,000 | | | |
| Library minuteman system | | | 7,500 | | | |
| DPW storm water testing | | | 7,000 | | | |
| Post employment retirement actuarial study | | | 25,000 | | | |
| Assessors - completion of automated assessing property records | | | 12,700 | | | |
| Total Other | 240,657 | 142,000 | 100,000 | (42,000) | -29.6% | |
| Total Municipal Budget | 12,141,114 | 12,540,022 | 13,065,638 | 525,616 | 4.2% | |

Appendix D
FY2006 Departmental Salary/Expense Budgets

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|-------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------|
|-------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------|

Fixed Costs Budgets - School and Municipal

Municipal Employee Benefits/Costs

| | | | | | | |
|--|------------------|------------------|------------------|----------------|--------------|----------|
| Retirement Assessment | 803,785 | 963,970 | 1,113,919 | 149,949 | 15.6% | Taxation |
| Non-Contrib Pension | 48,150 | 49,600 | 51,088 | 1,488 | 3.0% | Taxation |
| Worker's Compensation | 32,004 | 35,946 | 40,259 | 4,313 | 12.0% | Taxation |
| Unemployment Comp | 1,742 | 2,000 | 2,000 | 0 | 0.0% | Taxation |
| Health Insurance | 677,000 | 742,950 | 836,561 | 93,611 | 12.6% | Taxation |
| Life Insurance | 2,927 | 2,307 | 3,000 | 693 | 30.0% | Taxation |
| Pre-Hire/EAP/Payroll | 65,151 | 42,545 | 44,500 | 1,955 | 4.6% | Taxation |
| Public Safety Medical | 16,538 | 12,000 | 16,000 | 4,000 | 33.3% | Taxation |
| Medicare Part B Refund | 18,182 | 18,230 | 20,000 | 1,770 | 9.7% | Taxation |
| Social Security | 23,204 | 27,684 | 27,684 | 0 | 0.0% | Taxation |
| Mandatory Medicare | 91,783 | 98,364 | 102,442 | 4,078 | 4.1% | Taxation |
| 71. Municipal Employee Benefits/Costs | 1,780,466 | 1,995,596 | 2,257,453 | 261,857 | 13.1% | |

School Employee Benefits/Costs

| | | | | | | |
|---|------------------|------------------|------------------|----------------|--------------|----------|
| Retirement Assessments | 344,479 | 413,130 | 477,251 | 64,121 | 15.5% | Taxation |
| Worker's Compensation | 68,012 | 76,324 | 85,483 | 9,159 | 12.0% | Taxation |
| Unemployment Comp | 70,528 | 75,000 | 75,000 | 0 | 0.0% | Taxation |
| Health Insurance | 1,877,096 | 2,049,145 | 2,307,347 | 258,202 | 12.6% | Taxation |
| Life Insurance | 3,228 | 4,903 | 5,000 | 97 | 2.0% | Taxation |
| EAP/Payroll | 29,383 | 26,708 | 29,000 | 2,292 | 8.6% | Taxation |
| Medicare Part B Refund | 53,713 | 57,730 | 60,000 | 2,270 | 3.9% | Taxation |
| Social Security | 26,724 | 51,412 | 51,412 | 0 | 0.0% | Taxation |
| Mandatory Medicare | 223,470 | 287,456 | 298,954 | 11,498 | 4.0% | Taxation |
| 72. School Employee Benefits/Costs | 2,696,633 | 3,041,808 | 3,389,447 | 347,639 | 11.4% | |
| Total Benefits/Costs | 4,477,099 | 5,037,404 | 5,646,900 | 609,496 | 12.1% | |

Insurance/Reserve

| | | | | | | |
|---|----------------|----------------|----------------|---------------|-------------|----------|
| 73. Comprehensive And Liability Insurance - School & Municipal Expenses | 273,967 | 310,500 | 341,550 | 31,050 | 10.0% | Taxation |
| 74. Reserve Fund | 0 | 420,000 | 450,000 | 30,000 | 7.1% | Taxation |
| Total Insurance/Reserve | 273,967 | 730,500 | 791,550 | 61,050 | 8.4% | |

| | | | | | | |
|---------------------------------|------------------|------------------|------------------|----------------|--------------|--|
| Total Fixed Costs Budget | 4,751,066 | 5,767,904 | 6,438,450 | 670,546 | 11.6% | |
|---------------------------------|------------------|------------------|------------------|----------------|--------------|--|

Debt Service Budget

| | | | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|--------|--|
| 75. Municipal Related Debt Service | 885,274 | 950,856 | 668,717 | (282,139) | -29.7% | Taxation |
| 76. School Related Debt Service | 6,401,156 | 5,771,921 | 5,633,645 | (138,276) | -2.4% | \$1,566,775 Sch Bld reimb/ \$38,302 Bond Premium/Taxation |

| | | | | | | |
|--------------------------|------------------|------------------|------------------|------------------|--------------|--|
| Total Debt Budget | 7,286,430 | 6,722,777 | 6,302,362 | (420,415) | -6.3% | |
|--------------------------|------------------|------------------|------------------|------------------|--------------|--|

**Appendix D
FY2006 Departmental Salary/Expense Budgets**

| Description | Expended FY2004 | Current FY2005 Budget | Proposed FY2006 Budget | \$ Change FY06 vs FY05 | % Change FY06 vs FY05 | Funding Source |
|--------------------------------|--------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|------------------------|
| Westwood Public Schools | | | | | | |
| Salaries | 17,042,522 | 19,841,457 | 21,839,515 | 1,998,058 | 10.1% | Taxation |
| Expenses | 7,450,784 | 6,218,638 | 6,614,774 | 396,136 | 6.4% | Taxation |
| 77. School salaries & exps | 24,493,306 | 26,060,095 | 28,454,289 | 2,394,194 | 9.2% | |
| 78. Blue Hills Regional | 86,843 | 86,843 | 115,653 | 28,810 | 33.2% | Taxation |
| Crossing Guards | | | | | | |
| 79. Salaries | 81,766 | 88,135 | 90,566 | 2,431 | 2.8% | Taxation |
| 80. Expenses | 1,521 | 2,800 | 2,800 | 0 | 0.0% | Taxation |
| | 83,287 | 90,935 | 93,366 | 2,431 | 2.7% | |
| Total School Budgets | 24,663,436 | 26,237,873 | 28,663,308 | 2,425,435 | 9.2% | |
| Sewer Enterprise | | | | | | |
| 81. Salaries | 268,970 | 278,862 | 291,632 | 12,770 | 4.6% | Sewer Enterprise Funds |
| 82. Expenses | 89,621 | 97,680 | 100,000 | 2,320 | 2.4% | Sewer Enterprise Funds |
| 83. Pumping Stations | 102,030 | 125,000 | 134,000 | 9,000 | 7.2% | Sewer Enterprise Funds |
| 84. MWRA Assessment | 1,822,911 | 1,900,100 | 1,903,321 | 3,221 | 0.2% | Sewer Enterprise Funds |
| 85. Mandated Inspections | 120,000 | 120,100 | 120,000 | (100) | -0.1% | Sewer Enterprise Funds |
| 86. Indirect Costs | 212,000 | 212,000 | 212,000 | 0 | 0.0% | Sewer Enterprise Funds |
| 87. Sewer Debt & Int | 1,099,603 | 1,056,350 | 1,022,644 | (33,706) | -3.2% | Sewer Enterprise Funds |
| 88. System Ext./Repairs | 24,159 | 25,000 | 25,000 | 0 | 0.0% | Sewer Enterprise Funds |
| Total Sewer Enterprise | 3,739,294 | 3,815,092 | 3,808,597 | (6,495) | -0.2% | |
| Total Operating Budget | 52,581,340 | 55,083,668 | 58,278,355 | 3,194,687 | 5.8% | |

The above operating budgets are based on the passage of the general overrides appearing on the April 26 ballot. In the event the general overrides do not pass, a revised Appendix D will be available at Town Meeting.

FY '05 Appropriations and FY '06 School Committee Voted Budget Comparison

| | Appropriation FY '05 | Voted 03/10/05 S. C. Budget FY ' 06 | % Increase |
|---|-------------------------|---|----------------|
| I. INSTRUCTIONAL | | | |
| Personal Services | \$ 18,031,574 | \$ 19,927,865 | 10.52% |
| Expenses | 2,039,889 | 2,532,151 | 24.13% |
| <i>Instructional Sub-total</i> | \$ 20,071,463 | \$ 22,460,016 | 11.90% |
| II. CENTRAL ADMINISTRATION | | | |
| Personal Services | 744,887 | \$ 768,561 | 3.18% |
| Expenses | 176,800 | 194,350 | 9.93% |
| <i>Administration Sub-total</i> | \$ 921,687 | \$ 962,911 | 4.47% |
| III. OPERATIONS | | | |
| Personal Services | 1,064,996 | \$ 1,143,089 | 7.33% |
| Expenses | 1,857,945 | 1,970,369 | 6.05% |
| <i>Operations Sub-total</i> | \$ 2,922,940 | \$ 3,113,457 | 6.52% |
| Sub-Total Sections I.-III. | \$ 23,916,090 | \$ 26,536,384 | 10.96% |
| IV. SPECIAL TUITION AND TRANSP. | | | |
| Tuition | 1,562,000 | \$ 1,375,905 | -11.91% |
| Transportation | 582,000 | 542,000 | -6.87% |
| <i>Spec.Ed. Tuition and Transp. Sub-total</i> | \$ 2,144,000 | \$ 1,917,905 | -10.55% |
| Sub-Total Section IV. | \$ 2,144,000 | \$ 1,917,905 | -10.55% |
| TOTAL OPERATING BUDGET | \$ 26,060,090 | \$ 28,454,289 | 9.19% |

**Town of Westwood
Summary of 2006 Budget - FY06**

| | FY2004 Approved Per recap | FY2005 Approved Per recap | FY2006 Current Proposed * |
|--|---------------------------------|---------------------------------|---------------------------------|
| BUDGET CATEGORIES | | | |
| Appropriations Made by Town Meeting: | | | |
| Operations Budget | \$53,284,147 | \$55,083,669 | \$58,278,355 |
| Capital - Municipal | \$472,819 | \$490,000 | \$490,000 |
| Capital Schools | \$306,000 | \$406,000 | \$406,000 |
| Capital - Sewer | \$95,000 | \$133,000 | \$0 |
| Stabilization Account Appropriation | \$0 | \$25,000 | \$25,000 |
| Misc Warrant Articles | \$13,163 | \$39,000 | \$190,000 |
| Prior yr Adjustments - voted at Town Meeting | \$224,443 | \$14,160 | \$256,621 |
| Capital Override Article | \$0 | \$0 | \$1,500,000 |
| Total Appropriations -Town Meeting | \$54,395,572 | \$56,190,829 | \$61,145,976 |
| Other Amounts to be Raised (not Voted at Town Meeting) | | | |
| State Aid Offsets (Funds which must be restricted) | \$166,850 | \$188,436 | \$187,957 |
| State and County Charges | \$514,980 | \$514,888 | \$487,425 |
| Overlay (Reserve for real estate abatements/exemptions)/other | <u>\$863,405</u> | <u>\$816,644</u> | <u>\$350,000</u> |
| Total Other Amounts | \$1,545,235 | \$1,519,968 | \$1,025,382 |
| Total Expenditures | \$55,940,807 | \$57,710,797 | \$62,171,358 |
| Financial Resources | | | |
| State Revenue: | | | |
| State Aid | \$3,107,498 | \$3,154,138 | \$3,254,544 |
| State School Building Assistance Funding | \$327,161 | \$1,544,068 | \$1,566,775 |
| Expected high School SBAB reimbursement | | | \$1,600,000 |
| Local Revenue: | | | |
| Total Property Taxes (fy06 -with override and high sch reimb) | \$43,112,384 | \$43,092,347 | \$46,796,198 |
| Local Receipts | \$3,520,759 | \$3,520,759 | \$3,573,959 |
| Enterprise (Sewer) Funding (for all - capital , articles, etc) | \$3,858,130 | \$3,950,252 | \$4,028,218 |
| Available Funds/ - for misc articles | \$224,443 | \$46,000 | \$227,000 |
| Available Funds | \$1,190,433 | \$951,963 | \$288,765 |
| Free Cash (for all - incl article 2) | <u>\$600,000</u> | <u>\$1,451,270</u> | <u>\$835,899</u> |
| Total Revenues | \$55,940,808 | \$57,710,797 | \$62,171,358 |
| Total revenue less expenditures | \$0 | \$0 | \$0 |
| Authorization to borrow (Projects approved at Town Meeting -funds are borrowed and debt service included in future budgets) : | | | |
| Approved at 2004 Annual Town Meeting | Purchase Street Lights | (\$225,000) | |
| Approved at 2004 Annual Town Meeting | University Ave Landscaping | (\$325,000) | |
| Approved at 2004 Annual Town Meeting | Sewer Eng and Construction | \$750,000 | |
| Approved at 2004 Annual Town Meeting | Purchase Islington Church | \$600,000 | |
| Proposed for Approval at 2005 ATM | High Street Road Improvement | | \$1,000,000 |
| * Includes Override amounts | | | |

The FY06 Budget.....

Fixed costs increases take all new revenue available within Proposition 2 ½. No revenue is available for school and municipal operating budgets. Similar issues are being experienced by many municipalities.

Limited revenue available for operating budgets

- Limited growth in tax revenue.
- No significant commercial growth.
- Limited state aid increases – Chapter 70 lower than FY02.
- One time revenue used in FY05.

Increase in fixed costs

- Health insurance. (Employees contribute 40% of premium cost.)
- Pension assessment.

Continued Budget Constraints

- FY04 – level funded school and municipal operating budgets.
 - Reduced capital budget.
- FY05 – small school and municipal operating budget increases:
 - School – 4.4%
 - Municipal – 3.4%
- Capital maintained at reduced level.
- Used significant one-time revenue to balance budget (\$1.4M).

| FY06 Budget | |
|-------------------------|------------------|
| Available new revenue | \$425,000 |
| Increase in fixed costs | <u>\$635,000</u> |
| | (\$210,000) |

- Even if school and municipal operating budgets are level funded, there is a \$210,000 gap.
- Level services cannot be maintained within the limits of Proposition 2 ½.

Further information available in the document “Proposed Town Budget Summary – FY2006”.

FY2006 - Budget within the Limits of Proposition 2 1/2
FY2006 Overall Budget Detail

| | FY2005 | Total Revenue FY2006 | \$ Change | %Change |
|--|---------------------|---------------------------------|--------------------|----------------|
| Taxes | \$43,092,347 | \$43,976,383 | \$884,036 | 2.1% |
| State Aid, inc sch bldg reimb | \$4,698,206 | \$4,821,319 | \$123,113 | 2.6% |
| Sewer Enterprise | \$3,950,252 | \$3,808,597 | (\$141,655) | -3.6% |
| Local Receipts | \$3,520,759 | \$3,573,959 | \$53,200 | 1.5% |
| Available Funds | \$997,963 | \$288,765 | (\$709,198) | -71.1% |
| Free Cash | \$1,451,270 | \$600,000 | (\$851,270) | -58.7% |
| Total Revenue | \$57,710,797 | \$57,069,023 | (\$641,774) | -1.1% |
| Total Expenditures | | | | |
| Operations Budget Summary | | | | |
| Municipal Departments | \$12,540,022 | \$12,540,022 | \$0 | 0.0% |
| School Budgets | | | | |
| Westwood School Budget | \$26,060,095 | \$26,060,095 | \$0 | 0.0% |
| Blue Hills Regional School Assessment | \$86,843 | \$115,653 | \$28,810 | 33.2% |
| Traffic Supervisors | \$90,935 | \$93,366 | \$2,431 | 2.7% |
| Total School Budgets | \$26,237,873 | \$26,269,114 | \$31,241 | 0.1% |
| Sewer Enterprise | \$3,815,092 | \$3,808,597 | (\$6,495) | -0.2% |
| Reserves/Benefits/Insurance | \$5,767,904 | \$6,438,450 | \$670,546 | 11.6% |
| Debt Service | \$6,722,777 | \$6,302,363 | (\$420,414) | -6.3% |
| Total Operations Budget | \$55,083,668 | \$55,358,546 | \$274,878 | 0.5% |
| Capital Budget - Sewer | \$133,000 | \$0 | (\$133,000) | -100.0% |
| Capital Budget - Municipal/ School | \$896,000 | \$896,000 | \$0 | 0.0% |
| Total Capital Budget | \$1,029,000 | \$896,000 | (\$133,000) | -12.9% |
| Overlay | \$348,584 | \$350,000 | \$1,416 | 0.4% |
| State Charges/offset/other | \$1,171,384 | \$675,382 | (\$496,002) | -42.3% |
| Misc Warrant Articles | \$78,160 | \$0 | (\$78,160) | -100.0% |
| Total Other Amounts | \$1,598,128 | \$1,025,382 | (\$572,746) | -35.8% |
| Total Overall Expense Budget | \$57,710,796 | \$57,279,928 | (\$430,868) | -0.7% |
| Total Revenue Less Expenditures | | (\$210,905) | | |

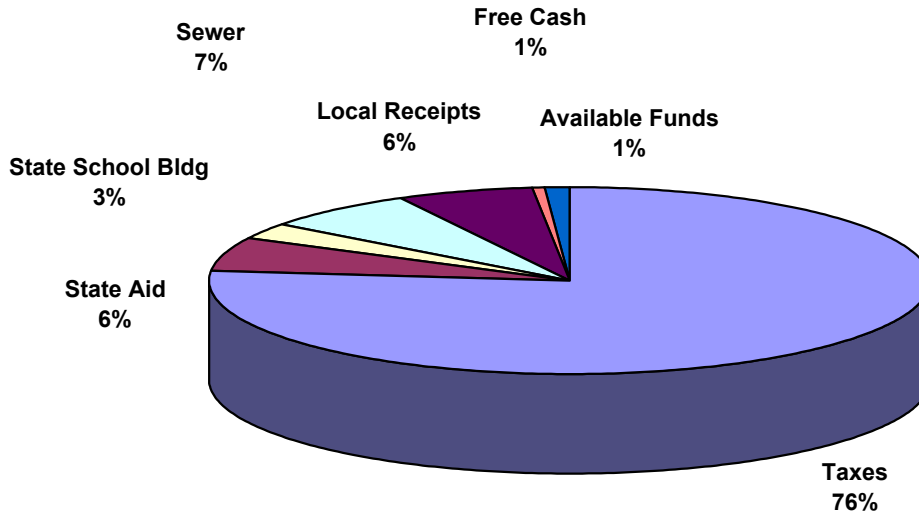
The budget outlined above shows:

- *Projected revenue available within Proposition 2 1/2
- *Projected increases to Fixed Costs Budgets - Benefits, Pensions, Debt, etc.
- *Level Funding, no increases, to school and municipal operating budgets.
- *Level Funding, no increases, to capital budgets.

Even if school and municipal operating budgets are leveled funded, there is a \$210,000 gap between revenue and expenditures.

Level Services can not be maintained within the limits of Proposition 2 1/2.

FY2006 Projected Budget Revenue



FY2006 Projected Budget Revenue - within Prop 2 1/2

| | FY2005 Budget | FY2006 Proj | \$ Increase | % Increase |
|---------------------------------|---------------------|---------------------|--------------------|--------------|
| Taxes | \$43,092,347 | \$43,976,383 | \$884,036 | 2.1% |
| State Aid | \$3,154,138 | \$3,254,544 | \$100,406 | 3.2% |
| State School Bldg Reimbursement | \$1,544,068 | \$1,566,775 | \$22,707 | 1.5% |
| Sewer Enterprise | \$3,950,252 | \$3,808,597 | (\$141,655) | -3.6% |
| Local Receipts | \$3,520,759 | \$3,573,959 | \$53,200 | 1.5% |
| Available Funds | \$997,963 | \$288,765 | (\$709,198) | -71.1% |
| Free Cash | \$1,451,270 | \$600,000 | (\$851,270) | -58.7% |
| Total Revenue | \$57,710,797 | \$57,069,023 | (\$641,774) | -1.1% |

- * Tax revenue to increase by changes per Proposition 2 1/2 and estimated new growth. Additionally, the debt exemption decreased by \$385,827 due to decline in debt.
- * State aid assumes funding per the Governor's 1/05 state budget proposal.
- * Available funds - one time FY05 funds no longer available.

A Look at Taxes

| Tax Levy Calculation | FY2003 | FY2004 | FY2005 | Projected FY2006 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Prior Year Levy Limit | \$32,012,390 | \$35,065,082 | \$36,916,575 | \$38,726,265 |
| Plus 2.5% Increase | \$800,310 | \$876,627 | \$922,914 | \$968,157 |
| Plus New Growth** | \$637,179 | \$974,866 | \$886,775 | \$300,000 |
| General Overrides | \$1,615,203 | \$0 | \$0 | \$0 |
| Tax Levy Limit | \$35,065,082 | \$36,916,575 | \$38,726,265 | \$39,994,421 |
| Exempt Debt* | \$2,257,706 | \$6,265,148 | \$4,367,789 | \$3,981,962 |
| Levy Capacity | \$37,322,788 | \$43,181,723 | \$43,094,054 | \$43,976,383 |
| Actual Levy Assessed | \$37,288,628 | \$43,112,383 | \$43,092,347 | \$43,976,383 |

| FY06 Tax Change | |
|----------------------------|------------------|
| 2.5/new growth/excess levy | \$1,269,864 |
| Change in exempt debt | -\$385,827 |
| Total Taxes | \$884,037 |

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

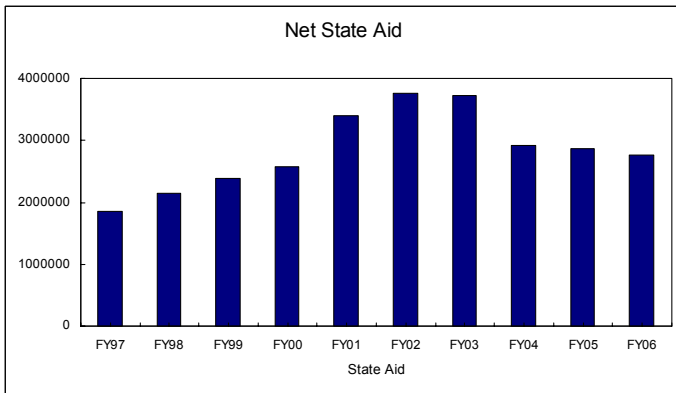
**New Growth – This represents taxes from new residential and commercial development.

| | FY02 | FY03 | FY04 | FY05 | Projected FY06 | Projected FY06 w/HS Reimbursement |
|---|-----------|-----------|-----------|-----------|-------------------|---|
| Average Tax Bill Increase | 3.74% | 15.57% | 13.2% | 0.67% | 1.39% | (-2.5%) |
| Savings to Average Tax Bill Resulting from Split Tax Rate | \$502.6 | \$651.2 | \$767 | \$663 | | |
| Average Residential Tax Bill Home Value | \$334,339 | \$468,075 | \$468,075 | \$510,202 | \$510,202 | \$510,202 |
| *Average Tax Bill | \$4,637 | \$5,359 | \$6,065 | \$6,107 | \$6,192 | \$5,952 |

- Largest component of tax increase has been increase in exempt debt due to construction projects – Martha Jones, Downey, High School.
- FY05 increase less than 2 ½% due to receipt of state building funds.
- FY06 increase less than 2 ½% due to completion of 1994 road improvement bond.
- Each \$1 million of any override request would add approximately \$150 to the average home tax bill.
- Each \$1 million of any override request would add approximately \$29 to each \$100,000 of home value.

FY06 State Aid

| Cherry Sheet Receipts | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY99 | FY2000 | FY2001 | FY2002 | FY2003 | FY2004 | Projected FY2005 |
| Chapter 70 - Education | \$1,539,577 | \$1,908,727 | \$2,345,177 | \$2,635,628 | \$2,635,628 | \$2,108,502 | \$2,108,502 |
| School Building Assistance | \$258,529 | \$113,282 | \$339,308 | \$330,466 | \$330,466 | \$327,161 | \$226,025 |
| Lottery | \$596,949 | \$658,858 | \$711,159 | \$747,149 | \$747,149 | \$635,077 | \$635,077 |
| Other | \$376,747 | \$325,396 | \$356,045 | \$397,989 | \$362,908 | \$197,069 | \$205,101 |
| Offsets (Restricted to Metco, Library, School Lunch) | \$124,318 | \$127,295 | \$163,605 | \$173,683 | \$185,679 | \$166,850 | \$166,212 |
| Prior Year Adjustment | | | \$12,966 | | | | |
| Total Receipts | \$2,896,120 | \$3,133,558 | \$3,928,260 | \$4,284,915 | \$4,261,830 | \$3,434,659 | \$3,340,917 |
| Charges | | | | | | | |
| County Tax | \$125,243 | \$133,139 | \$136,468 | \$151,824 | \$155,619 | \$153,089 | \$156,916 |
| MBTA Assessment | \$338,467 | \$351,639 | \$346,579 | \$329,893 | \$314,096 | \$297,187 | \$280,407 |
| Other | \$37,110 | \$47,403 | \$39,004 | \$37,029 | \$55,012 | \$64,704 | \$71,944 |
| Prior Year Adjustment | \$7,613 | \$18,176 | \$4,500 | \$4,420 | \$19,254 | \$0 | \$0 |
| Total Charges | \$508,433 | \$550,357 | \$526,551 | \$523,166 | \$543,981 | \$514,980 | \$509,267 |
| Net State Aid | \$2,387,687 | \$2,583,201 | \$3,401,709 | \$3,761,749 | \$3,717,849 | \$2,919,679 | \$2,831,650 |



*No longer cherry sheet item.

- Final FY04 state aid was a 20% reduction. FY05 was level funded.
- Current indications are the state aid for FY06 will remain level funded with a slight increase in lottery receipts. The current budget includes the estimates as included in House One, the Governor's budget. We will need to monitor and update this number as the state budget process continues.

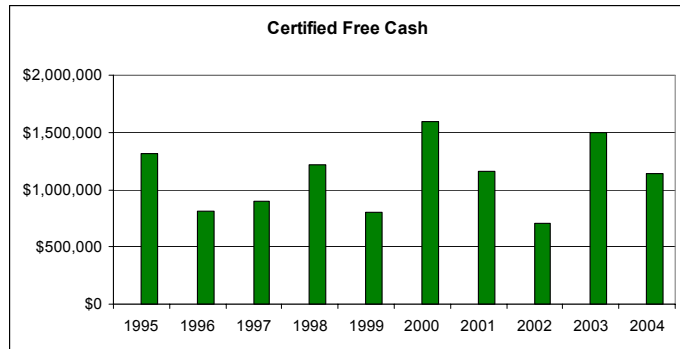
The Town is currently receiving State School Building reimbursement on 3 school construction projects.

| Project | Total State Reimbursement (59% of Project) | State Payments Remaining | |
|---|--|--------------------------|-------------------|
| | | Amount | Period |
| 1990 Middle School | \$2,496,880 | \$104,441/yr. | FY04 last payment |
| 1997 Middle School | \$2,260,250 | \$248,732/yr. | FY05 – FY2010 |
| 1999 Downey School | \$5,006,352 | \$625,794/yr. | FY05 – FY2012 |
| 2000 Martha Jones School | \$5,537,952 | \$692,249/yr. | FY05 – FY2012 |
| The Town is awaiting the High School reimb – expected to begin in FY06: | | | |
| High School | \$34million total FY06 - \$5m lump | Expected \$1.6m/yr | 18 years |

| Total State Reimbursement | |
|---------------------------|-------------|
| FY05 | FY06 |
| \$1,544,068 | \$1,566,775 |

A Look at Free Cash

- Certified Free Cash as of July 1, 2004 is \$1,138,014 which is approximately 2% of the FY04 budget.
- The 5-year average Free Cash has been \$1.2 million.
- The July 1, 2003 Free Cash was higher than normal due to higher than average tax title collections and an increase in investment income revenue.
- The FY05 budget utilized \$725,000 of free cash to fund the operating budget as an unusual, one-time budget gap closure resource.

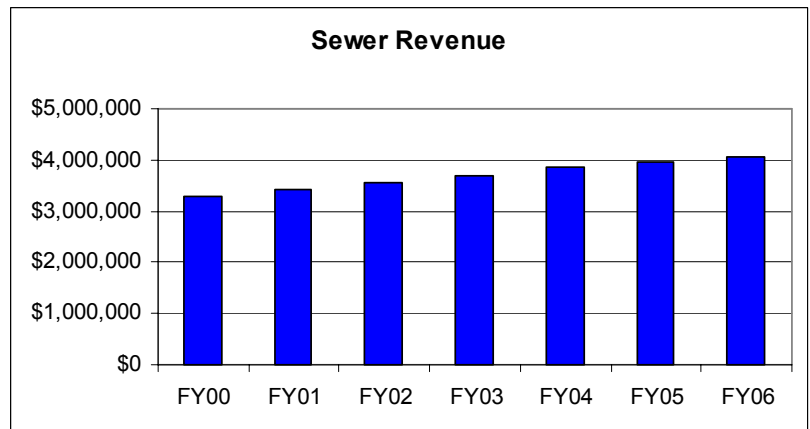


| | July 2004 | July 2003 | July 2002 | July 2001 | July 2000 | July 1999 | July 1998 |
|--|---|---|---|---|---|---|--|
| Certified | \$1,138,014 | \$1,498,110 | \$700,938 | \$1,158,195 | \$1,591,553 | \$803,436 | \$1,221,741 |
| Used to Fund Subsequent Budget | Capital \$600,000 Stabilization \$25,000 | Capital \$696,000 Budgets \$725,270 Article \$5,000 Stabilization \$25,000 | Capital \$600,000 Articles \$100,000 | Capital/Budgets \$896,912 Articles \$235,000 | Capital \$1,265,000 Articles \$320,500 | Budgets \$745,000 Stabilization \$50,000 | Capital \$825,000 Stabilization \$200,000 Article \$25,000 |
| Certified Free Cash As % of Total Budget | 2% | 3% | 2% | 3.7% | 3% | 2.5% | 3.5% |

Sewer

Assumptions in FY06:

- Revenue is set to fully recover sewer operating and capital budget.



FY2006 Local Receipts and Available Funds

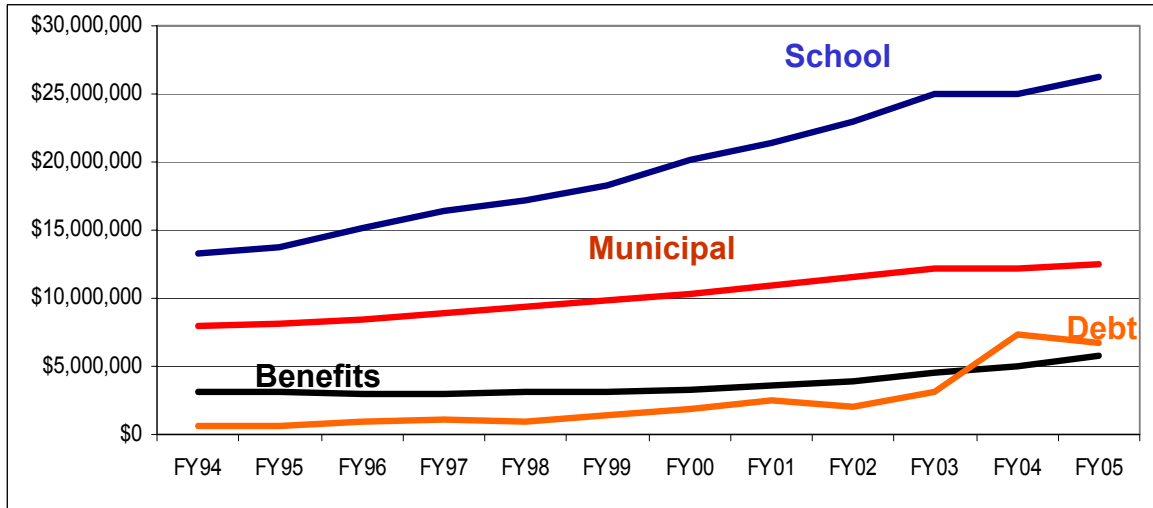
| | FY03 | FY04 | FY04 | FY05 | FY06 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Budget | Actual | Budget | Budget |
| Motor Vehicle Excise Tax | \$2,268,565 | \$2,250,000 | \$2,273,693 | \$2,250,000 | \$2,250,000 |
| Penalties and Interest | \$95,211 | \$80,000 | \$109,523 | \$80,000 | \$80,000 |
| License/Permits | \$389,217 | \$320,000 | \$390,896 | \$325,000 | \$325,000 |
| Departmental Receipts | \$247,805 | \$153,259 | \$201,193 | \$173,659 | \$253,659 |
| Special Assessments | \$2,634 | \$2,500 | \$2,279 | \$2,100 | \$300 |
| Investment Income | \$731,823 | \$300,000 | \$494,065 | \$275,000 | \$250,000 |
| Sewer Indirect | \$212,000 | \$212,000 | \$212,000 | \$212,000 | \$212,000 |
| Recreation | \$145,693 | \$145,000 | \$150,000 | \$145,000 | \$145,000 |
| Other | \$77,063 | \$58,000 | \$87,768 | \$58,000 | \$58,000 |
| Total Local Receipts | \$4,170,011 | \$3,520,759 | \$3,921,417 | \$3,520,759 | \$3,573,959 |

- FY06 primarily level funded. As prudent financial policy, the Town has not budgeted and spent higher than average local receipts on operating funds. These funds have closed to free cash and have been spent on one-time needs (such as \$400,000 capital in FY02). Actual investment income is significantly declining as the construction projects are completed.
- FY06 departmental receipts include anticipated rental income from the Islington Community Center.

| Available Funds Allocated | FY03 | FY04 | FY05 | FY06 |
|-----------------------------------|--------------------|--------------------|------------------|------------------|
| | Budget | Budget | Budget | Budget |
| Conservation Receipts | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| Cemetery Trust | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Cemetery Lot Sales-Cemetery Debt | \$42,000 | \$0 | \$0 | \$0 |
| Overlay Surplus | \$200,000 | \$0 | \$0 | \$0 |
| Ambulance Receipts | \$350,463 | \$350,463 | \$223,463 | \$223,463 |
| Extra Circuit Breaker \$ | \$0 | \$0 | \$200,000 | \$0 |
| Pension Reserves | \$461,855 | \$350,000 | \$350,000 | \$0 |
| High School Bond Premium | \$0 | \$0 | \$42,966 | \$38,302 |
| Sale of Land/Bond Premium | \$114,410 | \$472,970 | \$118,534 | \$0 |
| Prior Year/Miscellaneous Articles | \$0 | \$0 | \$46,000 | \$10,000 |
| | \$1,185,728 | \$1,190,433 | \$997,963 | \$288,765 |

- FY06 assumptions similar to FY05.
- Pension funds funding source was fully depleted in FY05.
- FY04 used bond premium from FY02 sale towards debt.
- High School bond premium required annual apportionment to debt.

A Look at the Budget History.....

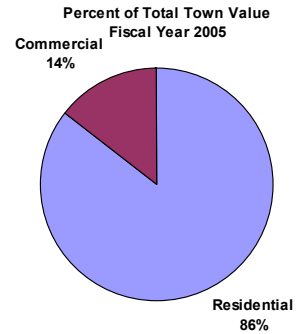
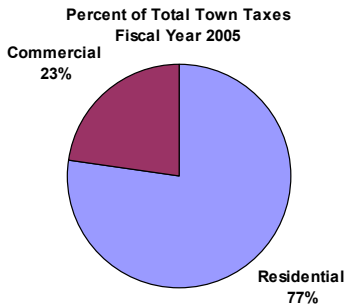


| Budget | \$ Budget | | | |
|---------------------------------|--------------|--------------|--------------|--------------|
| | FY02 | FY03 | FY04 | FY05 |
| School Budgets | \$22,918,285 | \$24,956,196 | \$25,062,489 | \$26,237,002 |
| Municipal Budgets | \$11,580,897 | \$12,127,081 | \$12,127,081 | \$12,540,894 |
| Benefits/Insurance/ Reserves | \$3,896,837 | \$4,497,240 | \$5,045,017 | \$5,767,904 |
| Debt Service | \$2,091,415 | \$3,157,965 | \$7,286,431 | \$6,722,777 |

| Budget | % Change in Budget | | | |
|---------------------------------|--------------------|-------|-------|-------|
| | FY02 | FY03 | FY04 | FY05 |
| School Budgets | 6.6% | 8.2% | 0.4% | 4.7% |
| Municipal Budgets | 5.6% | 4.5% | 0.0% | 3.4% |
| Benefits/Insurance/ Reserves | 9.7% | 13.4% | 10.9% | 14.3% |
| Debt Service | -16.7% | 33.8% | 56.7% | -7.7% |

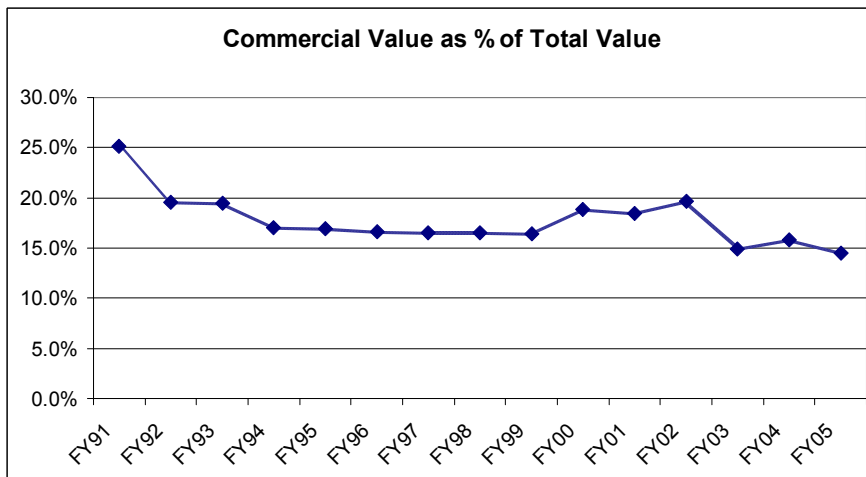
Some Information on Taxes.....

The Town's commercial property is an important component of the Town's overall tax base. Westwood taxes its commercial property at a higher rate than residential (\$20.97 vs. \$11.97).



- Annual savings of \$663 from split tax rate.
- In FY05 commercial represented 14.5% of value; however, they paid 22.9% of total taxes.

The Importance of Commercial Property....



- Commercial value important factor to tax revenue.
- Commercial value cannot keep pace with significant residential growth.

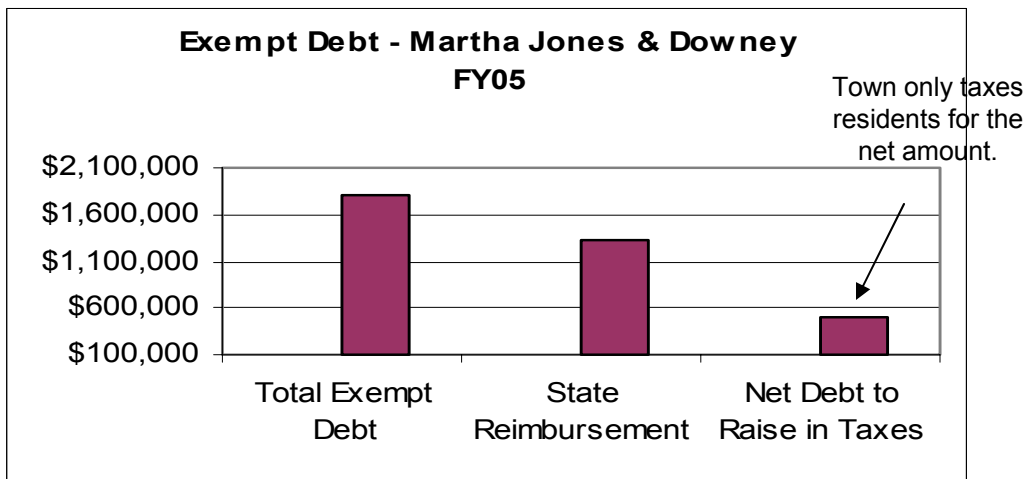
School Reimbursement.....

In November, 2004 Westwood received notice that state reimbursement would begin in FY05 for the Martha Jones & Downey school projects :

- Funds to be received for 8-year period to match remaining bond payments.
- 1999 Downey School - \$625,794 per year FY2005 – FY2012.
- 2000 Martha Jones School - \$692,249 per year FY2005 – FY2012.

| Tax Impact FY05 | | | | |
|----------------------------|--------------|-----------|-------------|-----------------------------|
| | Martha Jones | Downey | Total | Approximate Tax Implication |
| Total Exempt Debt | \$969,480 | \$848,295 | \$1,817,775 | \$272 |
| State Reimbursement | \$692,249 | \$625,794 | \$1,318,043 | \$197 |
| Net Debt to Raise in Taxes | \$277,231 | \$222,501 | \$499,732 | \$75 |

Impact on Taxes is Significant



Looking Ahead.....Five Year Forecast

| As of December , 2004 | FY2005 | FY2006 Projected | FY2007 Projected | FY2008 Projected | FY2009 Projected |
|-------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|
| Total Expenditures | \$53,760,545 | \$53,595,881 | \$54,232,456 | \$54,986,036 | \$55,856,921 |
| Total Revenues | \$53,760,545 | \$53,057,720 | \$54,014,810 | \$55,222,607 | \$56,464,845 |
| Total Revenues Less Expenditures | -0- | (\$538,161) | (\$217,646) | \$236,571 | \$607,924 |
| Average Tax Increase | .6% | 1.39% | -2.2% | 2.10% | 2.12% |

- The forecast shows projected revenue. Expenditures increased for fixed costs only, while holding all operating budgets at a 0% increase.
- There would be insufficient reserve in each of the years to fund necessary increases in the school and municipal operating budgets.

Assumptions:

- Tax revenue calculated per levy limit. New growth assumption of \$300,000 per year.
- State aid level funded.
- Debt – per current schedules – no new debt issued.
- Downey and Martha Jones state reimbursement received in FY05.
- High School state reimbursement received in FY07.
- Health insurance increase – 15%.
- Operating budget increase for all school and municipal budgets FY06-FY09 – 0%.

The Tax Levy

Proposition 2 ½

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

Overrides

What is a General Override?

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

What is a Debt Exclusion?

What is a Capital Outlay Expenditure Exclusion?

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

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

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

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

Proposition 2 1/2 Overrides

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* | Completed - FY2002 |
| Road Improvement Program 1994 Annual Town Election | \$2,200,000 | Debt Exemption | Completed - 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* | \$39,262,300 bond issued. Will be completed 2023. Net cost to average home \$4,693 or \$233/yr. for 20 years. State reimbursement not yet received. |
| High School – Additional Appropriation for New High School 2002 Special Town Election | \$8,333,640 | Debt Exemption* | |
| School Override 2002 Special Town Election | \$1,615,203 | 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 Exempt | Exempt Sewer Bond for Sewer Work |
| 1988 Annual Town Election | | Debt Exempt | Exempt Road/Sewer Bond |
| 1989 Special Town Election | \$1,500,000 | General | General Override for Budget |
| 1991 Special Town Election | \$394,435 | Capital Excl | Specific Capital Items |
| 1991 Special Town Election | \$1,282,000 | Debt Exempt | Bond for Road Improvement Work |
| 1991 Special Town Election | \$250,000 | Debt Exempt | Bond for Purchase of Conservation Land |
| 1993 Annual Town Election | \$500,000 | General | General Override to fund teaching positions/curbside recycling |
| 1999 Annual Town Election | \$1,285,320 | General | General Override for School Budget |

**Town of Westwood
History of Tax Levy**

| Tax Levy Calculation | FY00 | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 | Projected FY2006 *** |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|
| Prior Year Levy Limit | \$26,308,860 | \$28,765,850 | \$29,980,013 | \$32,012,390 | \$35,065,082 | \$36,916,575 | \$38,726,265 |
| Plus 2.5% Increase | \$657,722 | \$719,146 | \$749,500 | \$800,310 | \$876,627 | \$922,914 | \$968,157 |
| Plus New Growth** | \$800,104 | \$495,017 | \$1,282,877 | \$637,179 | \$974,866 | \$886,775 | \$300,000 |
| General Overrides | \$999,164 | \$0 | \$0 | \$1,615,203 | \$0 | \$0 | \$0 |
| Tax Levy Limit | \$28,765,850 | \$29,980,013 | \$32,012,390 | \$35,065,082 | \$36,916,575 | \$38,726,265 | \$39,994,421 |
| Exempt Debt* | \$925,602 | \$1,579,756 | \$1,199,655 | \$2,257,706 | \$6,265,148 | \$4,367,789 | \$3,981,962 |
| Levy Capacity | \$29,691,452 | \$31,559,769 | \$33,212,045 | \$37,322,788 | \$43,181,723 | \$43,094,054 | \$43,976,383 |
| Actual Levy Assessed | \$29,604,489 | \$31,339,145 | \$33,132,948 | \$37,288,628 | \$43,112,383 | \$43,092,347 | \$43,976,383 |
| Excess Levy(Taxes not raised) | \$86,963 | \$220,624 | \$79,097 | \$34,160 | \$69,340 | \$1,707 | \$0 |
| Increase in Actual Levy (including new growth) | 8.9% | 5.9% | 5.7% | 12.5% | 15.6% | 0.0% | 2.1% |
| Increase in Levy without new growth | 5.9% | 4.2% | 1.63% | 10.62% | 13.00% | -2.10% | 1.36% |

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

**New Growth - This represents taxes from new residential and commercial development. FY04 new growth includes \$530,000 new phone tax \$ reserved in FY04 overlay.

***FY06 shown without overrides or anticipated state high school building reimbursement

| FY06 Tax Change | |
|----------------------------|-------------------|
| 2.5/new growth/excess levy | \$1,269,864 |
| change in exempt debt | <u>-\$385,827</u> |
| Total Taxes | \$884,037 |

Debt Management

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

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

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

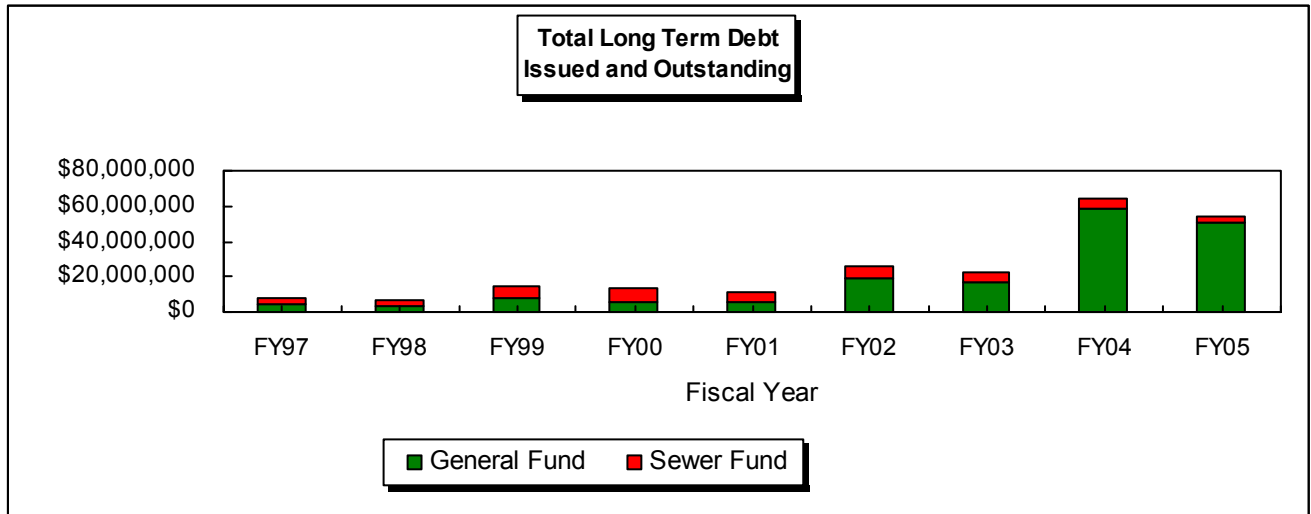
As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.

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

In August, 2003, the Town issued a \$42,103,000 bond at an interest rate of 4.25%. The majority of the bond, \$39.2 million, is for the High School project.

Other debt information:

- Total Legal Debt Limit - approx. \$139 Million.
- The Town's general fund debt service is approximately 12 % of the operating budget for FY05.
- The Town currently has \$5.9 million in authorized debt remaining to be issued.



| Total Long Term Debt Issued and Outstanding | FY05 | FY04 | FY03 | FY02 | FY01 | FY00 | FY99 | FY98 |
|---|------------|------------|------------|------------|------------|--------------|--------------|-------------|
| General Fund | 50,255,000 | 54,670,000 | 16,595,000 | 18,955,000 | 5,145,000 | \$6,035,000 | \$7,335,700 | \$3,495,000 |
| Sewer Fund | 3,854,664 | 4,823,582 | 5,872,408 | 6,786,885 | 6,114,567 | \$7,068,972 | \$7,853,339 | \$3,717,284 |
| Total | 54,109,664 | 59,493,582 | 22,467,408 | 25,741,885 | 11,259,567 | \$13,103,972 | \$15,189,039 | \$7,212,284 |

Long Term General Fund Debt Outstanding as of June 30, 2005

| Description | Rate of Interest | Date Issued | Maturity Date | Amount Issued | Total Outstanding 30-Jun-05 |
|------------------------------|------------------|-------------|---------------|---------------|-----------------------------|
| General Fund | | | | | |
| Roads | 4.40 - 5.70 | 04/95 | 04/2005 | \$2,200,000 | \$0 |
| Land Acquisition | 4.40 - 5.70 | 04/95 | 04/2005 | \$300,000 | \$0 |
| Middle School/Gym | 3.79 | 12/98 | 12/2008 | \$2,923,000 | \$1,160,000 |
| Land Acquisition | 3.79 | 12/98 | 12/2008 | \$400,000 | \$160,000 |
| Senior Center | 3.79 | 12/98 | 12/2008 | \$239,000 | \$96,000 |
| School Fields | 3.79 | 12/98 | 12/2008 | \$189,000 | \$76,000 |
| Middle School/Gym Completion | 3.79 | 12/98 | 12/2008 | \$225,000 | \$88,000 |
| Martha Jones Construction | 4.04 | 3/21/02 | 3/21/2012 | \$7,200,000 | \$5,040,000 |
| Downey Construction | 4.04 | 3/21/02 | 3/21/2012 | \$6,300,000 | \$4,410,000 |
| Land Acquisition | 4.04 | 3/21/02 | 3/21/2012 | \$1,300,000 | \$910,000 |
| Land Acquisition | 4.04 | 3/21/02 | 3/21/2012 | \$300,000 | \$210,000 |
| High School Project | 4.25 | 8/01/03 | 08/01/2023 | \$39,262,300 | \$35,550,000 |
| Municipal DPW Building | 4.25 | 8/01/03 | 08/01/2013 | \$2,600,000 | \$2,340,000 |
| Public Building | 4.25 | 8/01/03 | 08/01/2013 | \$240,700 | \$215,000 |
| Total General Fund | | | | | \$50,255,000 |

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

| | | | |
|------|-------------|---------|--------------|
| FY05 | \$6,722,777 | FY10 | \$5,293,056 |
| FY06 | \$6,302,362 | FY11 | \$5,140,370 |
| FY07 | \$6,144,052 | FY12 | \$4,985,795 |
| FY08 | \$6,000,447 | FY13 | \$3,291,731 |
| FY09 | \$5,858,056 | Fy14-24 | \$24,925,212 |

Total repayment of Long Term Debt Currently Issued \$74,663,858

General Fund Debt authorized - Not Yet Issued Long Term

| | | |
|------------------------------|--------------------|--------------------|
| High School Construction | STM 2/00-STM 12/02 | \$5,033,340 |
| Purchase of Islington Church | ATM 5/04 | \$600,000 |
| Eminent Domain Land Purchase | ATM 5/01 | \$300,000 |
| Total | | \$5,933,340 |

Stabilization Fund

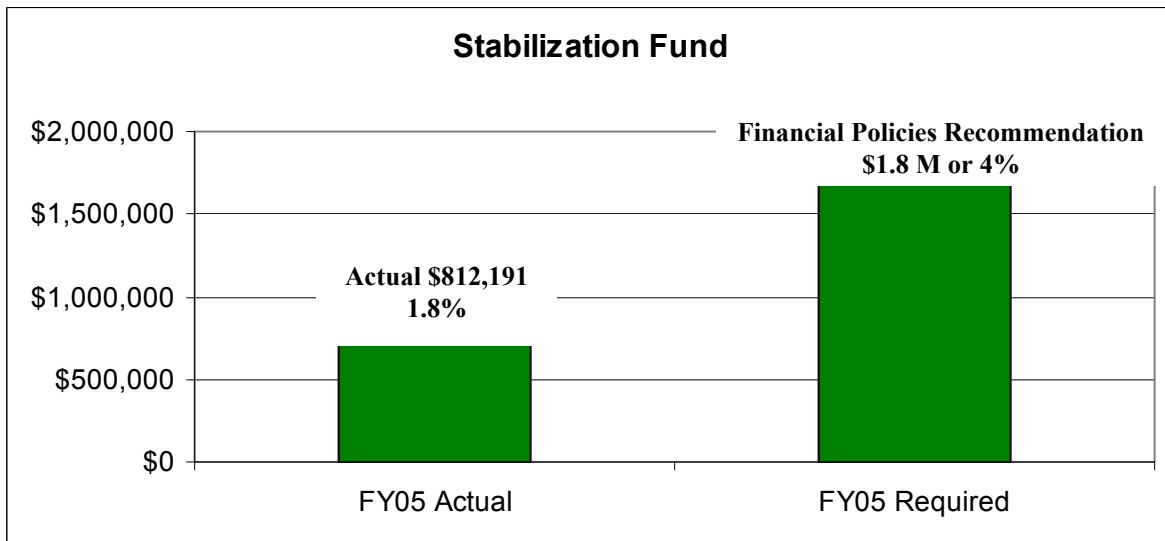
The Stabilization Fund is a reserve account authorized by MA General Laws Chapter 40, Section 5B. Appropriations into the Stabilization Fund require a majority vote of Town Meeting. A 2/3 vote of Town meeting is required to use Stabilization funds. The Stabilization account may be used for any purpose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

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

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.

In January, 2004 the Selectmen adopted revised financial policies; those policies include a statement that the Town shall strive to maintain 4% of general fund operating revenues in the stabilization account. Accordingly, Westwood should have a balance of \$1.8 million. The current balance, at 1.8% of revenue, is inadequate. Recognizing the importance of this account, the Town shall strive to make an annual appropriation to the stabilization fund.

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



| | FY2006 | FY2005 | FY2004 | FY2003 | FY2002 | FY2001 | FY2000 | FY99 | FY92 (For Comparison) |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|--------------------------|
| Town Meeting Appropriated Into Fund | \$25,000 | \$25,000 | | \$25,000 | \$450,000 | \$50,000 | \$200,000 | 0 | 0 |
| Balance | \$837,191 | \$812,191 | \$773,283 | \$760,200 | \$735,200 | \$270,000 | \$211,441 | \$4,003 | \$211,385 |

Technology?

Recreation?

Interested in our Town? Join Us!

Volunteer Your Talents!



Historic?

Finance?

Your involvement, expertise and life experiences will make a difference!!

Please consider volunteering to serve on one of the many Town Boards, Committees or Commissions.....choose your area of interest.....from Finance to Business Development and many others. Your participation results in a stronger and more responsive local government.

To volunteer, fill in the following form. Attach some information regarding your interests, and mail to the Office of the Selectmen, Westwood Town Hall, Westwood, MA 02090; or drop it off at Town Hall. If you have questions or would like to learn more about volunteering, please call the Selectmen's Office at (781)326-4172.

Thank you.

| |
|--|
| Name |
| Address |
| Home and Work Phone Numbers |
| Areas of Interest |
| Occupation |
| Experience or Education |
| Appointed Positions of Interest to You |