

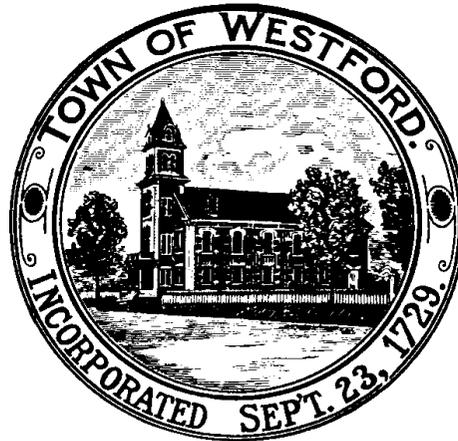
\$129,001,465

Westford Finance Committee

Report and Recommendations

2021 Annual Town Meeting Warrant

Westford Academy Trustees Field
30 Patten Road
Saturday, June 12, 2021
9:00 a.m.



This is your copy. Please bring it to Town Meeting.

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Town Meeting Information
SATURDAY, June 12, 2021
9:00 AM



(Rain Date: Sunday, June 13, 2021 at 9:00 AM)

WESTFORD ACADEMY TRUSTEES FIELD
30 Patten Road

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak, and vote at our open Town Meeting. Town Meeting has two primary responsibilities: approve an annual budget by voting to appropriate money for all Town departments, and vote on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by May 21, 2021 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Sunday, June 13, 2021, at 9 am at the Westford Academy Trustees Field

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

There's free transportation if you are 55 and older or disabled and need a ride to town meeting. Please call the Cameron Senior Center at 978.399.2322 by Wednesday, June 9th to reserve your spot.

Lunch:

This year, we will break at approximately 12:00 PM for lunch and hope to be hosting a variety of food trucks for lunch break! The meeting will resume at 1:15 PM.

Basic Town Meeting Rules:

Free copies of the Simplified Rules of Parliamentary Procedure will be available at the Town Meeting. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library.

Covid 19 Update:

The COVID-19 pandemic has not prevented our town from conducting its very important business. We want to thank each of you for attending. We have taken numerous precautions to help protect our residents, staff and officials in attendance of the meeting.

Attached is a site map, which illustrates the layout of Town Meeting, including the locations of microphones, seating, shade structures, bathroom facilities and more.

The Upper Merrimack Valley Medical Reserve Corps will be hosting a tent with water, sunscreen, insect repellent, and face coverings available.

All supporting documentation related to Town Meeting is available by using your smart phone camera to scan the QR code above and then tapping on the pop-up notification or, by visiting the following web address: <https://westfordma.gov/atm2021>

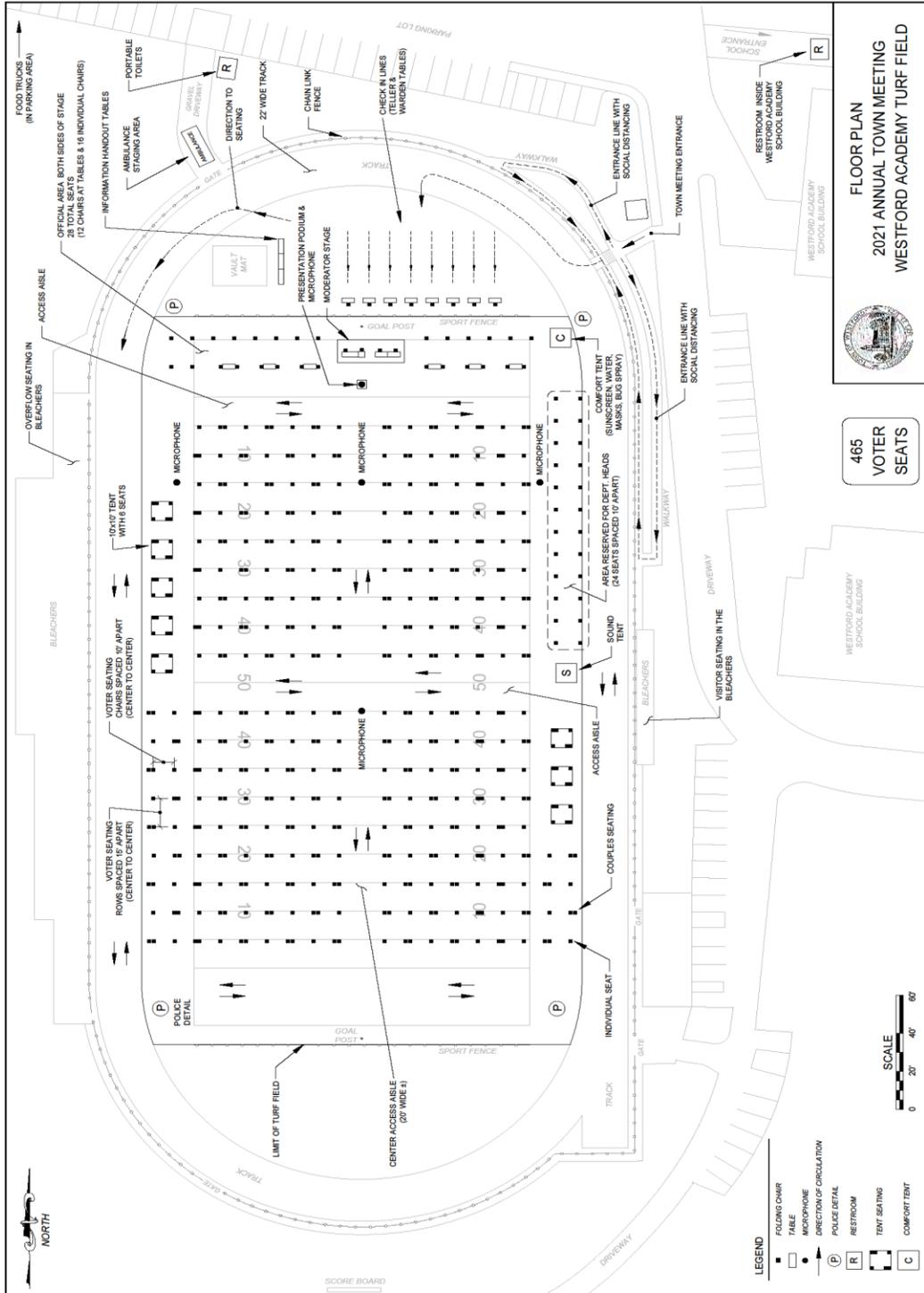
Upon check-in, you will be provided with an orange voting card. When the moderator calls for the vote, you should raise the card for a yes or no vote at the appropriate time. If a secret ballot is called for, you will be given a ballot by a teller.

The Westford Health Department understands that the Governor's orders requiring masks will be rescinded for many situations. However, at Town Meeting, for the comfort and safety of everyone, the Health Department is strongly urging that everyone wear a mask when moving around the field or when standing in line at a microphone. Masks may be removed during Town Meeting when seated and while eating lunch. The Health Department understands that some may not see the need for them, and COVID-19 numbers are dropping, but our Town is not fully vaccinated yet and there is still risk for many residents. Thank you for understanding doing your part to protect our most vulnerable residents.

Please do not touch the microphones when speaking. If someone inadvertently touches a microphone, we will ensure that it's properly sanitized. There will be 4 microphones available for speakers. Please do not attempt to raise or lower the microphones.

Resident seating will be spaced out more than 6' apart. We have positioned some side-by-side seating for couples or residents who reside in the same household. Shade tents will be available on the sides of the field.

Strategically placed hand sanitizer dispensers are available throughout the field to allow for easy access.



Finance Committee FY22 Budget Summary

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's Manager's recommended (TMR) budget. In the end, the voters of Westford have the final determination on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, June 12, 2021 and let your voice be heard.

The Westford Finance Committee has worked cooperatively and diligently with the Town Manager, the Select Board, and each of the Town Departments, in a particularly challenging year caused by the COVID-19 pandemic. We can report that an efficient, effective, and equitable town budget has been prepared for presentation to the Town Meeting on June 12, 2021 and recommends the Town Manager's budget for Fiscal Year 2022 (FY22) to the Annual Town Meeting (ATM). The total FY22 budget of \$129,001,465 represents an increase of 2.53% from the FY21 total budget of \$125,817,913. The budget is supported by \$88,107,812 from the total tax levy, \$7,773,861 from Local Revenue, \$8,082,560 from enterprise revenue and retained earnings, \$3,449,248 in available funds from other sources such as Community Preservation, \$20,257,024 in state local aid, and \$1,335,060 in appropriations from free cash. Federal grants related to the pandemic are helping to cover the costs associated with COVID-19 outside of the operating budget.

The town's revenue was applied to a very diverse array of investments and services designed to ensure the protection of our citizens, the education of our children, the administration and maintenance of town government, and the improvement of town infrastructure. Notable changes in these investments and services include: a 1.63% increase in the public safety budget from \$11,015,400 in FY21 to \$11,194,944 in FY22, due to contractual increases; a 1.77% increase in the education budget from \$62,319,527 in FY21 to \$63,421,288 in FY22, driven largely by the increased cost of employee contract agreements and state mandated spending; a 4.54% increase in the "unclassified" budget from \$18,317,683 in FY21 to \$19,148,741 in FY22, primarily due to increases in town employee health insurance costs and other employee benefits; a 3.28% increase in the Public Works budget from \$5,582,314 in FY21 to \$5,765,584 in FY22, with the GIS coordinator being reclassified from General Government to the Engineering Department; and a 4.80% decrease in the general government budget from \$4,441,125 in FY21 to \$4,227,985 in FY22 primarily due to several employee and expense related reductions. The FY22 budget also includes an increase of 0.38% to the Health and Human Service budget, and an increase of 0.27% to the Culture and Recreation budget. Overall, the projected revenues exceed the recommended expenditures by \$4,100.

The FY22 budget features numerous capital investments. These capital requests include over \$694,000 for investment in technology of which almost \$209,000 relates to public school computer replacements, over \$374,000 related to WPS for upgrades to building functions and the wastewater treatment plant and includes \$70,000 for computer software, \$50,000 to continue investing in the Town and School Safety Task Force's (TSSTF) recommendations, approximately \$37,000 for new vote tabulators, and approximately \$777,000 and \$17,000 for a fire truck and department transmitter, respectively. Infrastructure improvements consist of \$500,000 for replacing a culvert on Old Lowell Road. Both Water and Stormwater Enterprises request \$45,000 each for new vehicles and Ambulance Enterprise requests \$389,000 for a new ambulance. In

addition, a \$40,000 transfer to the capital stabilization fund is included. Lastly, \$285,000 is being requested for the expansion of the Pine Grove Cemetery.

Other capital investments include almost \$1,213,000 for projects funded by Community Preservation. In addition, a \$2,000,000 investment from community preservation would fund a mixed income senior residential housing project.

The town maintains \$5,103,114 in the stabilization fund and a projected year-end balance of \$1,282,538 in free cash. In FY21, \$475,000 was transferred from the stabilization fund to balance the budget in December 2020. The stabilization funds and free cash represent approximately 5.65% of the total general fund budget, which complies with accepted accounting practices and protects the town's AAA bond rating.

The Finance Committee is pleased to report that the town has balanced its budget for FY22 without requiring a proposition 2 ½ override. However, we also wish to report that there are several factors, which could have a significant impact on the town's budget in years to come. First and foremost is a consistently stagnant state local aid allocation. This allocation is not keeping pace with increasing costs, which in many cases are driven by federal and state mandates. Second, volatility associated with employee health care costs and retirement contributions interjects significant uncertainty into the budget planning process as it threatens to consume discretionary spending. The third is fluctuating new growth. Revenue from new growth has been increasingly relied upon to meet the challenge of increasing costs in the town's budget. It is tied to the rate of real estate development, so as new development slows, revenue diminishes. Conversely, increases in real estate growth drive additional demands for services, hence increases in the budget. Fourth are anticipated increases in recycling and trash fees. Tipping fees for both are expected to dramatically increase in years to come due to multiple factors. Lastly, the Ambulance Enterprise fund continues to experience a high level of bad debt caused by uncompensated services, this creates pressure on the General Fund operating budget, which must subsidize these losses.

The Westford Finance Committee will continue to exercise its oversight responsibilities in a conscientious and scrupulous manner, to ensure that the resources provided by our taxpayers are prudently spent. We wish to commend the Town Manager, the Select Board, and each of the town's department heads for their diligence, cooperation and transparency in meeting the FY22 budget challenge.

Town of Westford Finance Committee (FY21)

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed to staggered individual 3-year terms.

Hari Vetsa, Chair	Heather FitzPatrick
Kristina Greene, Vice-Chair	Jeff Hillam
Dennis Galvin, Clerk	Jake Levy
Liewei Bao	Beth Morrison
John Cunningham	

FY22 Budget Policy Direction

The Town Manager will prepare the FY22 operating budget and a three-year projection of expenses and revenue. We are anticipating that there may be significant revenue shortfalls in Fiscal Years 21 & 22 due to the COVID-19 pandemic. Therefore, we are making the following recommendations for the FY22 budget:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Make every attempt to fund OPEB at a minimum at the FY21 amount.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY21 and FY22 revenue and excess free cash, if any, is insufficient for that purpose, options have been identified for expense reductions at various levels.
- Develop a capital plan that includes funding from Free Cash to the extent that it is available after considering all town and school needs. The target total for bond payments should fall within the range of 7-10% of the Town's operating budget.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether to move forward with the new position or expense.
- Consider Select Board and School Committee requests from Town and School Safety Task Force recommendations. Analyze possible funding to meet those requests if feasible.
- Evaluate our health insurance renewal and its impact on our 2022 budget. Investigate options for providing quality health insurance for our employees and retirees, while controlling costs.
- In the event that the above conditions are met and available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, other capital requirements, or other town necessities and make a recommendation to the Select Board, Finance Committee, and School Committee.

FY22 Budget Highlights

The following were utilized to develop the FY22 recommended budget:

- Support a budget for FY22 which attempts to maintain similar levels of service to residents as in FY21, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision-making process regarding the affordability of our current service levels.
- Decrease funding of Other Post-Employment Benefits (OPEB), which is primarily health care benefits for our retired teachers and town workers. The Town Manager is recommending

Westford FY22 Finance Committee Report

funding OPEB at \$680,957 in the FY22 operating budget (Article 9), which is \$538,000 less than the FY21 appropriation. The reason for the decrease is to absorb the temporary decrease in the meals and hotel excise tax collections during the COVID-19 pandemic. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY22 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$29,511 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 12).

- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, the IAFF (fire fighters) contract is expiring on June 30, 2021. The CWA (administrative staff, licensed well technicians, library staff, dispatchers, etc.), WPA (police), WSO (Westford Superior Officers), OPEIU (mid-management), and WPWA (highway staff) contracts all expire June 30, 2022. For the Schools, the School Office Professionals, Central Office Support Staff and Food Service Workers agreements expire at the end of FY21. Lastly, the Unit A (teachers), Unit B (coordinators), Unit C (nurses), Unit E (teaching assistants), Unit G (reading/math interventionists) the Custodians/Maintenance, and the Special Education Drivers agreements expire at the end of FY22.
- Fund \$1,172,594 in capital appropriations in "Pay-as-You-Go" with \$1,048,857 coming from free cash and \$123,737 from balances remaining from previously completed capital projects. Another \$45,000 in available funds is being allocated from the Water Enterprise and \$389,000 from the Ambulance Enterprise to fund their respective capital requests. The Stormwater Enterprise capital appropriation of \$45,000 is in the FY22 section of the warrant because the enterprise does not have retained earnings during its first year of operation. There is currently \$464,077 in the capital stabilization fund, and we are recommending transferring \$40,000 from Free Cash to capital stabilization to ensure we have emergency funds available for our continually aging infrastructure.
- Pay the FY21 snow & ice deficit of \$144,202 with free cash (Article 2) rather than raising the deficit during the Fall Special Town Meeting as has been done in previous years.
- Uses Governor's initial state aid budget as a projection for FY22.
- Plan for \$850,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY22.

FY22 Recommended Budget

Description	Amount	Page
Operating Budget	\$122,823,671	50
Capital Appropriations	\$1,048,857	47
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$3,287,954	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	\$422,100	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	\$863,883	
Allowance for Abatements	\$555,000	
TOTAL FY22 BUDGET	\$129,001,465	

Operating Budget

The Town’s operating budget is **\$122,823,671** for FY22. This year's operating budget increases by \$2,458,173, or 2.04%, over the FY21 operating budget of \$120,365,498.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.64% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 19.90% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.59%, Enterprise Funds at 7.17%, Debt Service at 5.02%, and Community Preservation at 0.68% of the budget.

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 81.89% over twelve years, from \$6,455,000 in FY10 to a projected \$11,740,958 in FY22. The Middlesex retirement assessment for FY22 increased by 8.71% to \$5,950,276 from \$5,473,719 the previous year. Since FY10, this assessment has increased by 132.22% as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.0% of our total budget. The Town employs 1,001.6 full-time equivalents (FTE) or people. Of those 775.7 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. The General Fund supports 700.5 of the school employees and 75.2 employees are funded from grants and revolving funds. The remaining 225.9 FTEs, a decrease of 6.5 FTES over the prior year, are employed in other Town departments, with the largest staffs located in the Police and Fire/Ambulance Departments. Our responsive Town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Currently, Westford holds \$30,996,521 in debt obligations, including \$26,581,848 in outstanding principal and \$4,414,673 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$21,879,338, meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. Debt obligations in the non-exempt category total \$9,117,183.

Capital Appropriations

Westford has defined capital as major non-recurring tangible assets and projects that have a useful life greater than five years and cost more than \$10,000 (excluding technology and police cruisers). This year's recommended "pay as you go" capital amount of \$1,172,594, including \$1,048,857 spent from Free Cash and \$123,737 transfer from completed projects included in prior articles, represents a decrease of \$145,119 from the appropriations of \$987,713 appropriated in June of 2020 and \$330,000 appropriated in October of 2020.

Other Articles

There is an FY21 supplemental budget appropriation of \$144,202 for the snow and ice deficit. Community Preservation funds of \$2,212,504 are included and are detailed later in this report. The Water Enterprise and Stormwater Enterprise are both requesting authorization to use retained earnings of \$45,000 for a vehicle. The Water Enterprise is also requesting \$29,511 to fund OPEB for Water retirees. The Ambulance Enterprise is requesting \$389,000 to purchase a new ambulance. Please note that Enterprise Capital is paid for by each department's respective fees. The remaining funds include \$102,000 for perchlorate and \$285,000 for the expansion of the Pine Grove Cemetery, which is being paid for by a combination of receipts from the sale of existing lots and a general fund bond issue.

Other Amounts to be Raised

These are funds from the state allocated directly to the schools (school choice) and library. The funds do not require an appropriation at Town Meeting in order to be spent. At this time, the budget reflects the governor's initial budget proposal for its FY22 projections.

State & County Cherry Sheet Charges

The state charges the town for several programs and services, as it believes it is "more efficient" for the state to provide them. Examples include funding for mosquito control, an assessment for the Regional Transit Authority, and tuition costs for Westford students that choose to attend another school district or charter school. The amounts included are from the governor's initial budget proposal.

Allowance for Abatements

Based on recent history, the allowance for abatements is increasing by approximately \$72,174, or 14.9% from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill. The means tested property tax exemption was approved at the May 4, 2021 election. The maximum the town can grant in exemptions is approximately \$186,000.

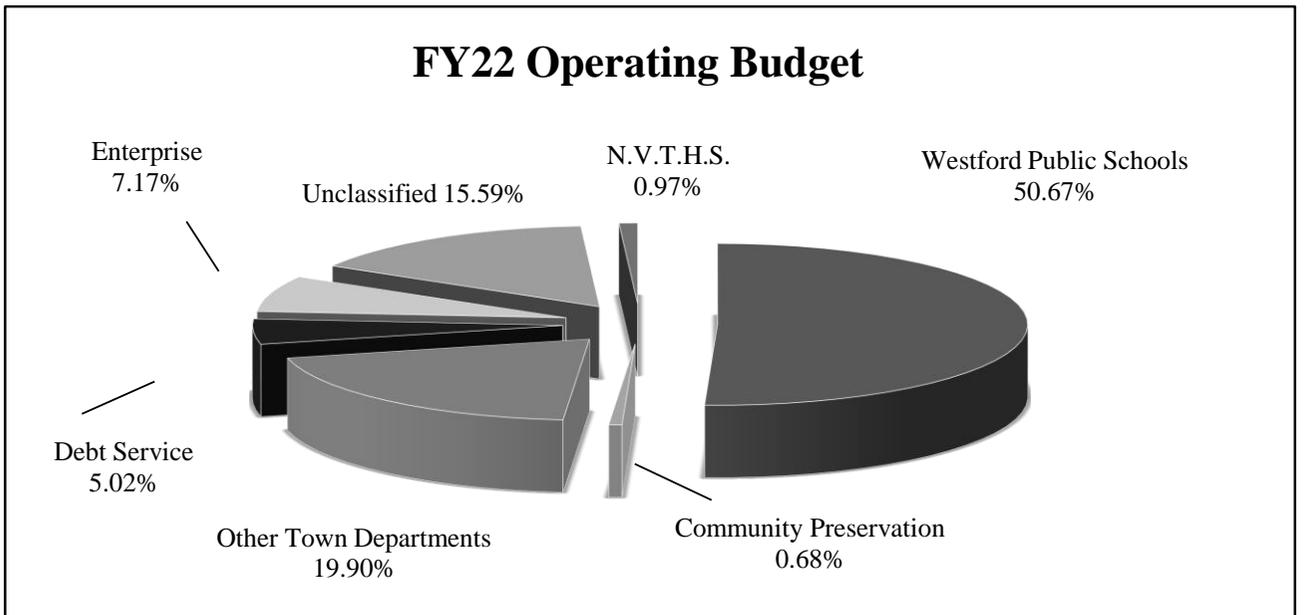
Westford FY22 Finance Committee Report

Allocation of FY22 Funding by Department

		FY20	FY21	FY22	FY22	% Increase
	DEPARTMENT	ACTUAL	BUDGET	REQUEST	TMR BUDGET	FY21-FY22
122	Select Board	19,323	22,123	21,608	19,608	-2.33%
123	Town Manager	431,150	443,507	448,099	433,150	1.04%
131	Finance Committee	8,039	147,365	158,865	133,865	7.80%
132	Finance Director	146,808	149,265	152,474	152,474	2.15%
135	Town Accountant	319,660	329,142	339,531	329,388	3.16%
141	Board of Assessors	356,394	344,372	342,076	342,076	-0.67%
145	Treasurer/Collector	292,762	299,685	320,682	305,328	7.01%
151	Legal Services	145,423	160,000	160,000	160,000	0.00%
152	Human Resources	248,322	377,732	415,625	413,625	10.03%
155	Technology	1,095,672	1,093,815	905,396	898,264	-17.23%
161	Town Clerk	261,854	285,924	268,435	267,935	-6.12%
170	Permitting Department	285,671	310,254	317,186	317,186	2.23%
171	Conservation Commission	96,277	99,747	100,997	90,883	1.25%
175	Planning Board	90,494	105,667	107,079	94,770	1.34%
176	Zoning Board of Appeals	2,220	2,395	2,405	2,405	0.42%
192	Town Hall	111,837	114,902	119,642	118,642	4.13%
199	Public Buildings & Properties Maintenance	109,803	155,230	148,386	148,386	-4.41%
210	Police Department	5,381,123	5,750,100	6,065,353	5,898,194	5.48%
215	Public Safety Communications	777,869	874,481	905,909	900,136	2.93%
220	Fire Department	3,534,221	3,867,803	3,903,800	3,897,090	0.76%
241	Building Department	372,890	419,086	436,348	403,174	-3.80%
244	Sealer Weights & Measures	3,000	3,000	3,000	3,000	0.00%
291	Emergency Management	13,351	11,590	11,774	11,774	1.59%
292	Animal Control	44,264	52,075	44,265	44,265	-15.00%
294	Tree Warden	37,220	37,265	37,311	37,311	0.12%
300	Westford Public Schools	59,347,322	61,241,359	62,541,199	62,236,867	1.63%
310	Nashoba Tech	1,000,697	1,078,168	1,105,122	1,184,421	9.85%
405	Departement of Public Works	0	243,304	243,573	243,573	0.11%
410	Engineering Department	254,457	221,671	316,453	314,953	42.08%
421	Highway Department	2,972,949	2,703,786	2,678,129	2,662,820	-1.52%
427	Stormwater Management	37,479	0	0	0	
432	Recycling	706,349	723,812	740,048	740,048	2.24%
433	Solid Waste	1,256,411	1,311,405	1,440,139	1,440,139	9.82%
442	Wastewater Treatment Management	203,354	238,648	224,917	224,917	-5.75%
491	Cemetery Department	120,172	139,688	142,134	139,134	-0.40%
510	Board of Health	415,169	448,584	473,442	455,960	1.64%
541	Council on Aging	520,009	548,588	568,427	555,493	1.26%
543	Veterans Services	145,219	157,738	147,974	147,874	-6.25%
610	Library	1,636,205	1,742,471	1,765,846	1,760,760	1.05%
650	Parks	254,152	291,980	298,398	288,398	-1.23%
660	Land Management	37,301	42,200	42,666	32,266	-23.54%
670	Historical Commission	9,659	11,800	17,950	12,650	7.20%
710	Debt Service	7,315,770	5,951,950	6,164,354	6,164,354	3.57%
940	Otherwise Unclassified	(949,632)	(1,396,048)	(1,396,048)	(1,475,963)	5.72%
945	Employee Benefits & Miscellaneous	17,627,188	18,494,774	20,170,147	19,943,747	7.83%
990	Transfers to/from Other Trusts	1,011,026	1,218,957	1,218,957	680,957	-44.14%
	Total General Fund	108,106,903	110,871,360	114,640,073	113,176,297	2.08%
240	Community Preservation Fund	759,445	807,327	835,406	835,406	3.48%
600	Water Enterprise	3,914,535	4,667,342	4,780,938	4,655,986	-0.24%
630	Recreation Enterprise	1,130,913	1,407,253	1,449,866	1,429,996	1.62%
640	Ambulance Enterprise	1,366,611	1,362,078	1,408,671	1,516,324	11.32%
650	Stormwater Enterprise	0	1,250,138	1,172,718	1,209,662	-3.24%
	Total Budget	115,278,407	120,365,498	124,287,672	122,823,671	2.04%

Westford FY22 Finance Committee Report

Allocation of Budget by Function				
	FY21	FY22	FY21 to FY22	FY21 to FY22
	BUDGET	TMR	\$ Increase	% Increase
General Government	4,441,125	4,227,985	(213,140)	-4.80%
Public Safety	11,015,400	11,194,944	179,544	1.63%
Education	62,319,527	63,421,288	1,101,761	1.77%
Public Works	5,582,314	5,765,584	183,270	3.28%
Health & Human Svcs	1,154,910	1,159,327	4,417	0.38%
Culture & Recreation	2,088,451	2,094,074	5,623	0.27%
Debt Service	5,951,950	6,164,354	212,404	3.57%
Unclassified	18,317,683	19,148,741	831,058	4.54%
Community Preservation	807,327	835,406	28,079	3.48%
Water Enterprise	4,667,342	4,655,986	(11,356)	-0.24%
Recreation Enterprise	1,407,253	1,429,996	22,743	1.62%
Ambulance Enterprise	1,362,078	1,516,324	154,246	11.32%
Stormwater Enterprise	1,250,138	1,209,662	(40,476)	-3.24%
TOTAL OPERATING BUDGET	120,365,498	122,823,671	2,458,173	2.04%



Cause of Change Chart

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired in the past is an important picture of the Town's finances. From the 2010 actuals to the 2022 budget, expenses are growing at a compounded annual growth rate (CAGR) of 2.9% before "adjustments" (items that materially affect comparisons), or 2.8% after "adjustments." Revenues are growing at a CAGR of 3.0%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to \$12.77 million of new growth that Westford has experienced since 2010. This has assisted Westford to bring forth a balanced budget to the Annual Town Meeting for the seventh consecutive year.

General Government expense is growing at a rate of 1.1% after adjustments. Public Safety growth of 3.7% is primarily a result of increased personnel and overtime, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.0% and 6.1%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.5%. Health and Human Services is growing at 3.6% primarily due to the increased demand for Veteran's Services. The decrease in Debt Service is due to the completion of payment of prior year's bonded debt that has helped to partially offset the large increase in General Liability and Employee Benefits. Health care, retirement costs, and contributions to the Town's OPEB liability represent the largest impacts to this area.

As for revenues, the main issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat since 2010 (+0.2% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have off-set this somewhat prior to FY21.

We believe that this look back, as well as the look forward, helps everyone better understand and appreciate the financial pressures that our Town faces and will assist in making the budget review at the Annual Town Meeting as efficient as possible.

Compounded Annual Growth Rate (FY10 to FY22)

	<i>DOLLARS IN 000'S</i>				Adjustment	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2022</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$4,228	\$648	1.4%	-\$127	\$521	1.1%
Public Safety	\$7,007	\$11,195	\$4,188	4.0%	-\$381	\$3,807	3.7%
Westford Public Schools	\$43,489	\$62,237	\$18,748	3.0%		\$18,748	3.0%
Nashoba Tech	\$582	\$1,184	\$602	6.1%		\$602	6.1%
Public Works	\$4,292	\$5,766	\$1,474	2.5%		\$1,474	2.5%
Health & Human Services	\$760	\$1,159	\$399	3.6%		\$399	3.6%
Culture and Recreation	\$1,681	\$2,094	\$413	1.8%		\$413	1.8%
Debt Service	\$9,713	\$6,164	(\$3,549)	-3.7%		-\$3,549	-3.7%
General Liability and Employee Benefits	\$9,591	\$19,149	\$9,558	5.9%		\$9,558	5.9%
Total General Fund	\$80,695	\$113,176	\$32,481	2.9%	-\$508	\$31,973	2.8%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$1,208	609	6.1%		\$609	6.1%
Other	\$1,723	\$1,841	118	0.6%		\$118	0.6%
Total	\$83,012	\$116,225	33,208	0	-\$508	\$32,700	2.8%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$88,108	\$32,661	3.9%		\$32,661	3.9%
State Aid	\$19,882	\$20,257	\$375	0.2%		\$375	0.2%
Local Revenue	\$6,467	\$7,774	\$1,971	1.5%		\$1,971	1.5%
Other	\$84	\$91	\$7	0.7%		\$7	0.7%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$116,230	\$35,014	3.0%	\$0	\$35,014	3.0%

Note: Adjustments for: General Government are Compensation Reserves in the Personnel Budget and Finance Committee Reserves; Public Safety are police cruisers and firefighter protective clothing moving from Capital to Operating Expenses and the elimination of the fire SAFER Grant.

Revenue and Available Funds

FY22 Projected Revenue

	FY21 Budgeted Revenue	% of Tot. Rev.	FY22 Projected Revenue	% of Tot. Rev.	% Change from FY21
Property Tax Revenue (residential & commercial) - Base*	\$83,846,627		\$87,257,812		2.44%
New Growth	1,334,726		850,000		-36.32%
Sub-total: Property Tax Levy	85,181,353	67.70%	88,107,812	68.30%	3.44%
State Aid	20,122,029	15.99%	20,257,024	15.70%	0.67%
Local Revenue	7,956,260	6.32%	7,773,861	6.03%	-2.29%
Enterprise Revenue/Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	8,024,580	6.38%	8,082,560	6.27%	0.72%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,753,266	2.19%	3,449,249	2.67%	25.28%
Appropriations from Free Cash (estimated)	1,427,713	1.13%	1,335,059	1.03%	-6.49%
Total Revenue	\$125,465,201	99.72%	\$129,005,565	100.00%	2.82%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	352,712	0.28%	0	0.00%	
Total Outlay	\$125,817,913	100.00%	\$129,005,565	100.00%	2.53%

*Note: The Tax Revenue Base increase of 3.44% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.44% (\$87,257,812/\$85,181,353) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.

Property taxes are our primary source of revenue, accounting for approximately 74% of general fund revenue. Per state law, our local property tax levy is limited to an increase of 2.5% annually.

New Growth can add additional property tax revenue dollars, but we have experienced several low to moderate years after Cornerstone Square and Princeton Properties were completed. However, starting in FY21, there were several developments scheduled to be completed in time to be added to the FY21 new growth, including the Bell Westford Apartments, formerly known as the Hanover Westford Valley project. The town has issued all of the certificates of occupancy for this project. Other new residential projects completed in FY21 includes 28 condo units at Sugar Maple Lane, 8 condo units at Alder Point, and 16 condo units at 110 Place located at 19 Littleton

Road. The Permitting Department and Assessor's Office developed an analysis that anticipates approximately \$850,000 in new growth for FY22.

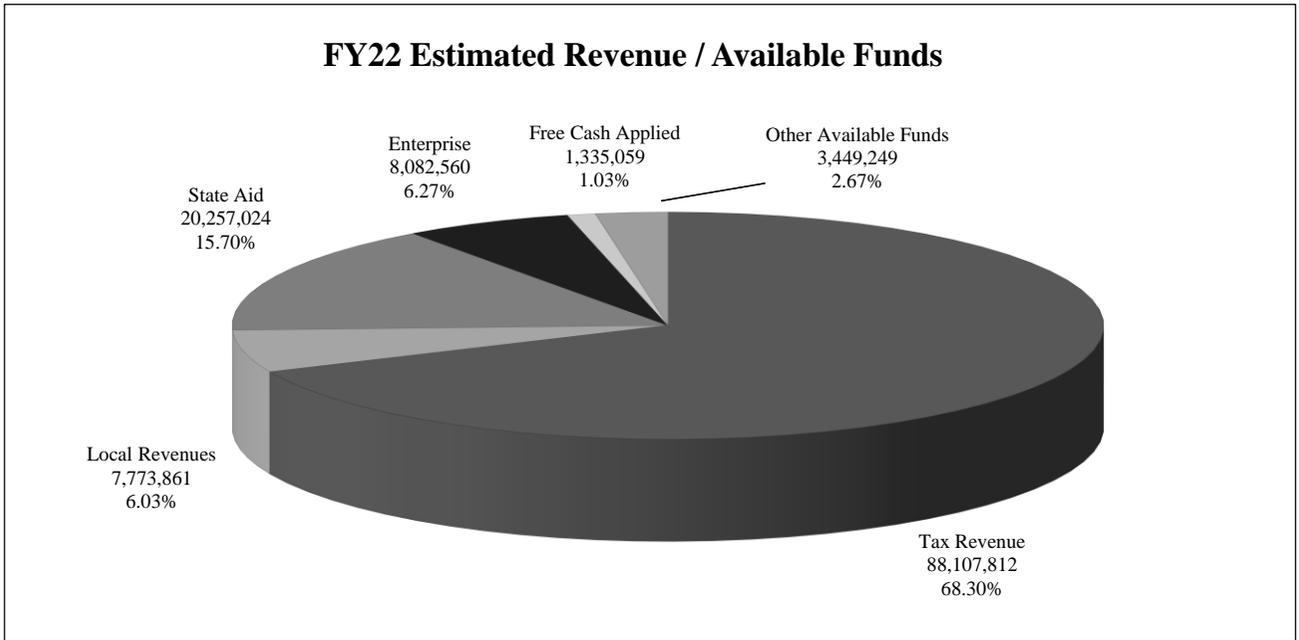
The data above concerning the state aid represents the governor's initial budget proposal from the end of January 2021. The Chapter 70 funding (for education) is proposed to increase by 0.80%, and Unrestricted Government Aid is increasing by 3.50%.

Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to decrease 2.29%, due primarily to an expected decrease in meals and hotel excise taxes due to the COVID-19 pandemic.

The enterprise revenue/retained earnings appropriation is increasing slightly by \$57,980, or 0.72%. The Recreation Enterprise final revenue projection as approved by the Department of Revenue in FY21 was \$810,100. The FY22 projection for Recreation Enterprise revenue is \$1,280,100 in anticipation that most programs paused due to the pandemic are running again. This increase is partially offset due to a decrease in the overall retained earnings being applied towards capital, with a decrease for the Water Enterprise (\$897,000 in FY21 vs. \$45,000 in FY22) and an increase for the Ambulance Enterprise (\$0 in FY21 vs. \$389,000 in FY22).

The amount of available funds used has increased by \$695,983, or 25.28%, from \$2,753,266 in FY21 to \$3,449,249 in FY22. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY22 Council on Aging budget, \$29,511 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$123,737 from reauthorized unused capital project balances, \$157,000 from sale of cemetery lots receipts reserved for the Pine Grove Cemetery expansion, \$80,000 from overlay surplus, \$8,091 from the Fund Balance Designated for Debt Service to offset the operating budget, and \$3,047,910 in Community Preservation funding.

The appropriation from free cash is decreasing by \$92,654, or 6.49%, from \$1,427,713 in FY21 to \$1,335,059 in FY22. This year, the town is recommending using \$1,048,857 in Free Cash to fund capital items, \$144,202 to fund the snow & ice deficit, \$40,000 to transfer to the capital stabilization fund, and \$102,000 to fund ongoing perchlorate remediation expenses.



A Balanced Budget

For the seventh consecutive year, the Town Manager is presenting a balanced budget to Town Meeting without planning to use free cash to balance the budget at the Fall Special Town Meeting. Free cash is our Town’s savings. Westford uses our Special Town Meeting in the fall to make the appropriate budget adjustments and to allocate free cash to balance the budget, if necessary.

Through diligent management and cost control measures by all town and school employees, we are able to closeout some appropriations at year-end (closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our reserves. Our policy has been to maintain a minimum of 5% of the general fund operating budget in reserves. The general fund consists of all the operating budgets with the exception of Community Preservation and the enterprise accounts. General fund reserves consist of two items – free cash and the operating stabilization fund.

The 5% balance in reserves is a large factor for our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poor’s in May 2014. At the time of this printing, we project free cash and stabilization fund reserves to be 5.65% of the general fund operating budget, or \$730,239 over the 5% minimum recommended reserves as of June 30, 2021.

Capital Projects and Equipment

Our Town's infrastructure continues to require a significant amount of capital to replace and preserve our assets from deteriorating. The Finance Committee advocates a deliberate and prioritized capital planning of the funds used for capital purchases and relies on the Capital Planning Committee to review capital needs for the coming year. The Capital Planning Committee uses the following guidelines to define capital: major non-recurring tangible assets or projects which cost more than \$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computers and related technology and police cruisers are excluded from this definition).

The Capital Planning Committee evaluates capital requests from town and school departments each year. As it has in the past, the Capital Planning Committee reviewed a list of multi-year projects from all departments, which continues to be updated each year, and prioritizes projects for funding in a particular year. For FY21, the Capital Planning Committee recommends \$1,172,594 for 13 capital purchases, of which \$1,048,857 is funded from free cash and \$123,737 is to be funded from reauthorizing previous capital appropriations that were bonded. Of the \$1,172,594, \$583,058 of the capital items relate to the Westford Public Schools and includes \$208,558 related to computers and technology, \$170,000 for a wastewater treatment tank replacement at Westford Academy, \$70,000 for student information software, and the remaining \$134,500 of funds being used for facility upgrades and improvements including \$50,000 to replace a heat pump at the Norman E. Day school, \$35,000 for the replacement of a Westford Academy compressor, \$35,000 to upgrade the public address system at Norman E. Day school, and \$14,500 to replace the fire alarm panel at Westford Academy. Other Free Cash capital items for the Town include \$17,436 for a fire department transmitter, \$36,600 for vote tabulators to be used in elections, \$50,000 for TSSTF recommended safety upgrades, and \$485,500 for technology including \$35,500 for town computers, \$250,000 for networks upgrades, and \$200,000 for the fourth and final phase of the town-wide phone system replacement. In addition, the Capital Planning Committee is recommending the transfer of \$40,000 from free cash to the capital stabilization fund as part of the funds received related to Cornerstone Square. The use of free cash to fund capital items was a recommendation made to the finance staff from Standard & Poor's. The full list of capital recommendations is outlined in Article 4.

The Capital Committee also recommends \$500,000 for the replacement of two culverts. The town is seeking authorization to bond these projects in the Stormwater Enterprise.

Additionally, the Capital Committee recommends \$389,000 for a new ambulance and \$45,000 each for department vehicles for both Water and Stormwater, which the town would fund from the respective enterprise retained earnings for Ambulance and Water. The Stormwater vehicle would be funded by collections from the Stormwater Enterprise because it is too new to have retained earnings. The Capital Committee also recommends \$777,423 for a new fire truck that the town would fund by issuing bonds.

FY20-FY22 Financial Summary and Reserves**Financial Summary of Expenses and Receipts**

	FY20 Budget	FY21 Budget	FY22 Projected
Operating Budget	117,945,274	120,880,934	122,823,671
Capital Plan - "Pay as You Go"	1,721,329	987,713	1,048,857
Total Other Articles	6,094,510	2,227,801	3,287,954
Total Other Amounts to be Raised	524,658	602,391	422,100
Stat and City Cherry Sheet Charges	650,955	636,248	863,883
Allow Abate & Exempt (Overlay)	537,000	482,826	555,000
Total Amount to be Raised	127,473,726	125,817,913	129,001,465
Tax Revenue	81,832,084	85,181,354	88,107,812
Local Revenue	8,465,701	7,956,260	7,773,861
State Aid	21,693,368	20,122,029	20,257,024
Free Cash - Offset Tax Rate	0	352,712	0
Free Cash - Appropriations From	3,498,709	1,427,713	1,335,059
Other Available Funds	4,617,650	2,753,266	3,449,248
Enterprise Revenue	7,366,214	8,024,580	8,082,560
Total Revenue	127,473,726	125,817,913	129,005,565

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY20 Actual	FY21 Projected	FY22 Projected
Free Cash - Beginning Balance	3,791,681	3,519,456	2,617,597
Free Cash Applied	(3,498,709)	(1,780,425)	(1,335,059)
Est. Free Cash Generated	3,226,484	878,566	800,000
Free Cash - Ending Balance	3,519,456	2,617,597	2,082,538
Stabilization Cash Fund Balance	5,472,461	5,103,114	5,148,114
Total Cash Reserves - Ending Balance	8,991,917	7,720,711	7,230,652
Minimum Recommended Reserves - 5% of			
Operating Budget	5,576,087	5,655,413	5,750,864
Above (Below) Minimum Recommended Reserves	3,415,830	2,065,298	1,479,788

Department Detail – General Government

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,837,757	2,915,710	2,824,419	(91,291)	(3.13%)
Expenses	1,183,521	1,267,856	1,128,566	(139,290)	(10.99%)
Sub-Total	4,021,278	4,183,566	3,952,985	(230,581)	(5.51%)
Other*	430	257,559	275,000	17,441	6.77%
Total	4,021,708	4,441,125	4,227,985	(213,140)	(4.80%)

* Compensation and Finance Committee Reserve funds

General Government includes the following departments:

- Select Board
- Finance Department
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Town Accountant
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources (HR)
- Permitting Department
- Zoning Board of Appeals

The recommended FY22 Budget for General Government departments reflects the continued effort by Town Manager Jodi Ross, Finance Director Dan O’Donnell, and the town departments to run an efficient town government, operate within a balanced budget, and still meet the level of service expected by the town.

The General Government sub-total budget reflects the regular operating budget of all General Government departments and shows a decrease of \$230,581, or 5.51%, from the FY22 budget request vs. the FY21 budget. When the \$17,441, or 6.77%, net increase in the Compensation Reserve in HR and the Finance Committee Reserve Fund decrease are factored in, the overall General Government budget decrease is \$213,140, or 4.80%.

General Government Personal Services decreased collectively by \$91,291, or 3.13% vs. the FY22 budget. Part of the perceived decrease comes from moving the GIS coordinator position from the Technology department to Engineering. Savings were also realized due to the restructuring of other positions and their various responsibilities. The IT Operations Administrator position was combined with the Town Clerk’s Record Supervisor to create a new office manager for both Departments (\$68,325). The part time administrative position in the Town Manager’s office was not funded (\$13,949). The decrease of General Government Expense (\$139,290) was primarily due to a decrease in Technology expenses (109,945). The Finance Committee and Select Board approved a budget transfer of \$60,000 in FY21 to purchase school computers, along with savings in the contracted services line item of \$30,345 and the transfer of GIS related expenses of \$7,452 to the Engineering budget accounted for most of the savings. The total increase in Reserves in the FY22 budget request of \$275,000 vs. the FY21 budget of \$257,599 is somewhat misleading because it compares the gross amounts of reserves budgeted in FY22 vs. the net reserve amounts

in FY21, which reflects known transfers out from these accounts in FY21. There are two reserve accounts within the General Government category:

- **Compensation Reserve - Human Resources Department:** For budgeting purposes, each year the Town Manager makes an assessment of how much to budget in the Compensation Reserve based on the number of union contracts due to expire that year, the number and compensation level of employees effected and any plans for increasing the compensation of non-union employees. As contracts are settled and raises in compensation implemented, each department's Personal Services category increases while the corresponding dollar amounts are reduced in the Compensation Reserve account within the HR department.
- **Finance Committee Reserve:** Each year an amount is budgeted to cover potential emergency and unanticipated expenses. When a department faces an unanticipated or emergency expense it cannot cover with funds within its budget, it presents its request for funding to the Finance Committee. If approved the expense is shown in the department incurring the expense and the Finance Committee Reserve is reduced accordingly. Disbursements in FY21 from the Finance Committee Reserve fund totaled \$11,500 and are listed on page 45.

Department Detail - Public Safety

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	9,189,785	9,971,270	10,184,028	212,758	2.13%
Expenses	974,152	1,044,130	1,010,916	(33,214)	(3.18%)
Total	10,163,937	11,015,400	11,194,944	179,544	1.63%

The Public Safety section of the budget includes the following departments:

- Police Department
- Building Department
- Animal Control
- Public Safety Communications
- Sealer of Weights & Measures
- Tree Warden
- Fire Department
- Emergency Management

Police Department

The Police Department budget is recommended to increase by \$148,094, or 2.58%, from \$5,750,100 in FY21 to \$5,898,194 in FY22. A recommended budget increase in Personal Services of \$142,018, or 2.73%, from 5,205,030 in FY21 to \$5,347,0048 in FY22 is due to contractual increases for the police officers and supporting staff. The town was unable to hire an additional officer as recommended in the 2018 staffing level recommendation. An increase in expenses of \$6,076, or 1.11%, from \$545,070 in FY21 to \$551,146 in FY22. This is the result of costs associated with purchasing hybrid cruisers, offset by savings in natural gas, electricity, and gasoline.

Public Safety Communications

The Public Safety Communications Department budget is recommended to increase by \$25,655, or 2.93%, from \$874,481 in FY21 to \$900,136 in FY22. All public safety calls (9-1-1, emergency, routine and business) are now received and processed at this central location. The department operates on a 24/7 basis. Personal Services are budgeted for a recommended increase of \$21,469, or 2.60%, from \$826,127 in FY21 to \$847,596 in FY22. This is primarily due to contractual increases. Expenses are budgeted to increase by \$4,186 or 8.66% from \$48,354 in FY21 to \$52,540 in FY22 due to a change to training, office supplies, and contractual service obligations.

Fire Department

The Fire Department budget is recommended to increase by \$29,287, or 0.67%, from \$3,867,803 in FY21 to \$3,897,090 in FY22. Personal Services have increased by \$65,048, or 1.87%, from 3,480,607 in FY21 to 3,545,655 in FY22. These costs are related to overtime for backfilling vacant positions and salary step increases. There is a recommended decrease in Expenses of \$35,761, or 9.24%, from \$387,196 in FY21 to \$351,435 in FY22 due to better management of the utilities in the new fire facility. In addition, the Fire Department received a budget transfer of \$32,000 in FY21 for unforeseen vehicle repairs.

Building Department

The Building Department budget is recommended to increase \$15,912, or 3.80%, from \$419,086 in FY21 to \$403,174 in FY22. Personal Services are budgeted to decrease by \$8,327, or 2.08%, from \$400,031 in FY21 to \$391,704 in FY22. The Zoning Enforcement Officer position was not funded in the FY22 budget. Expenses will decrease by \$7,585, or 39.81%, from \$19,055 in FY21 to \$11,470 in FY22 primarily due to reductions in travel and mileage and meetings and conferences.

Sealer of Weights and Measures

The Sealer of Weights and Measures budget remains consistent from FY21 to FY22 at \$3,000 for contracted services.

Emergency Management

The Emergency Management budget is recommended to increase by \$184, or 2.01%, from \$11,590 in FY21 to \$11,774 in FY21 due to an increase in non-union COLA.

Animal Control

The Animal Control budget is recommended to decrease by \$7,810, or 25.65%, from \$52,075 in FY21 to \$44,625 in FY22. This was primarily due to a decrease in emergency overtime.

Tree Warden

The Tree Warden is responsible for the care of public shade trees along the Town's ways and public areas. This work is managed by the Highway Department but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. The FY21 budget recommends an increase of \$46, or 0.12%, from \$37,265 in FY21 to \$37,311 in FY22. The increase is related to a 2.03% increase in the stipend for the Tree Warden from \$2,265 in FY21 to 2,311 in FY22. Expenses remain stable as the town maintains an annual \$35,000 service contract.

Department Detail - Education: Westford Public Schools & Nashoba Valley Technical High School

State law dictates that Town Meeting may vote only upon the total amount of the School Department’s operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools and the Town of Westford’s share of funding for the Nashoba Valley Technical High School (Nashoba Tech or NVTHS), a regional school serving eight area communities.

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase	% Increase
Westford Public Schools	59,534,537	61,241,359	62,236,867	995,508	1.63%
Nashoba Tech	1,000,697	1,078,168	1,184,421	106,253	9.85%
Total	60,535,234	62,319,527	62,421,288	1,101,761	1.77%

Westford Public Schools

For FY22, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget of \$62,236,867. This is an increase of \$995,508, or 1.63%, over the FY21 budget of \$61,241,359. This includes \$137,580 additional FY22 Chapter 70 funds from the state.

This year the School Committee requested that the Superintendent of Schools prepare the FY22 preliminary budget to meet the FY22 funding allocation from the Town Manager. Major factors affecting the budget include student enrollment projections, contract and other salary increases (steps, degree increments, etc.), inflationary and contractual increases in certain expense accounts (transportation for example), increases in Special Education tuition costs, transportation and contracted services, anticipated savings from staff turnover, utility expenses, and other factors.

Major Changes in FY22 Budget:

These positions were added in Fiscal Year 21 and are reflected in the Fiscal Year 22 budget.

Change	Grade Level	Rationale	Amount
Special Education			
0.4 School Psychologist	District Wide	Assist with the increased student testing	\$30,761
1.0 Preschool REACH Teacher at Miller	Gr K-2	Increase in the number of students on the Autism Spectrum	\$57,042
1.0 Special Education Teacher at Robinson	Gr K-2	Increase in the number of higher need students	\$60,958
1.0 Special Education Teacher at Westford Academy	Gr 9-12	Increase in the number of higher need students	\$60,958
1.0 Licensed Practical Nurse at Miller	Gr K-2	To work in a medically complex classroom	\$36,000
0.8 0 Licensed Practical Nurse	District Wide	To meet Massachusetts Department of Health guidelines for the delegation of the administration of medication	\$28,800
0.4 Occupational Therapist	Preschool	To provide services to the REACH (Autism Spectrum) program and preschool	\$28,864
0.3 Speech Language Pathologist	Preschool	To provide services to the REACH (Autism Spectrum) program and preschool	\$26,859
Special Education Professional Development	District Wide	Training in Orton-Gillingham method of reading for two staff members	\$6,500
Special Education Supplies and Assessment Materials	District Wide	Funds to purchase testing kits and curriculum materials	\$14,123
Technology			
Increase two Assistant Technicians to full	District Wide	Current staff who are performing as Technicians	\$20,000

Westford FY22 Finance Committee Report

Technicians			
1.0 Technician	District Wide Emanatory Level	The additional demand at the elementary level for technology for both students and staff	\$40,800
Maintenance			
Maintenance Supplies	District Wide	To increase the budget to represent the actual need	\$120,000
Diversity, Equity & Inclusion			
Classroom and Library Books	District Wide	DEI Team and staff identified the need for classroom materials and books from diverse authors to reflect diversity, equity, and inclusion	\$25,000
Diversity, Equity & Inclusion Professional Development	District Wide	DEI Consultants will provide Professional Development to staff to increase cultural competence	\$3,000
Social/Emotional Learning			
2.5 Adjustment Counselors	District Wide Elementary Level	To meet the additional needs of students and will increase staff to 3.0 to share among the six elementary schools	\$155,445
Elementary and Administrative Restructure			
Elementary Assistant Principal/Student Support Leader Merge	District Wide Elementary Level	To improve social emotional support to students, allows for better relationships between teams, students and families and will provide continuity and follow through with student related matters	\$7,073

Westford FY22 Finance Committee Report

State Function Budget Categories

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY20 Actual, FY21 Budget and FY22 Recommended School budgets.

		2020	2021	2022	FY21-22	FY21-22
		Actual	Budget	Budget	\$ Variance	% Variance
FUNC	DESCRIPTION					
1110	SCHOOL COMMITTEE	9,099	7,630	7,800	170	2.23%
1210	SUPERINTENDENT OF SCHOOLS	310,761	320,506	305,490	-15,016	-4.69%
1220	ASSISTANT SUPERINTENDENT	230,544	231,534	235,196	3,662	1.58%
1410	BUSINESS OFFICE	460,942	480,192	491,387	11,195	2.33%
1420	HUMAN RESOURCES & COMP RESERVE	192,089	1,737,809	1,704,214	-33,595	-1.93%
1430	LEGAL SERVICES	74,599	65,000	72,000	7,000	10.77%
1450	INFORMATION MGT/TECHNOLOGY	293,274	268,047	288,411	20,364	7.60%
2110	CURRICULUM DIRECTORS	469,756	480,355	488,518	8,163	1.70%
2210	SCHOOL LEADERSHIP - BUILDINGS	3,004,163	3,029,588	3,371,122	341,534	11.27%
2250	NON-INSTR BUILDING TECH	37,796	42,430	42,500	70	0.16%
2305	CLASSROOM TEACHERS	25,811,465	24,771,311	25,557,445	786,134	3.17%
2310	TEACHER SPECIALISTS	5,454,546	5,238,842	6,271,675	1,032,833	19.71%
2315	INSTRUCTIONAL COORD/TEACHERS	622,625	576,527	300,878	-275,649	-47.81%
2320	MEDICAL/THERAPEUTIC SERVICES	1,177,662	1,426,701	1,488,016	61,315	4.30%
2325	TEACHER SUBSTITUTES	297,437	467,226	448,000	-19,226	-4.11%
2330	INSTRUCTIONAL ASSISTANTS	3,126,738	3,257,666	3,405,367	147,701	4.53%
2340	LIBRARY/MEDIA CENTER	759,331	735,414	764,581	29,167	3.97%
2355	SUBSTITUTES FOR PROF DEV	0	15,500	16,250	750	4.84%
2357	PROFESSIONAL DEVELOPMENT	577,034	612,796	605,555	-7,241	-1.18%
2410	TEXTBOOKS & RELATED MEDIA	85,301	94,850	57,305	-37,545	-39.58%
2415	LIBRARY INSTRUCTIONAL	39,400	31,000	56,000	25,000	80.65%
2420	INSTRUCTIONAL EQUIPMENT	15,448	22,000	22,000	0	0.00%
2430	GENERAL INSTRUCTIONAL	372,024	442,209	424,061	-18,148	-4.10%
2440	OTHER INSTRUCTIONAL SERVICES	13,156	76,900	82,272	5,372	6.99%
2451	CLASSROOM INSTRUCT TECH	56,712	60,600	60,900	300	0.50%

Westford FY22 Finance Committee Report

		2020	2021	2022	FY21-22	FY21-22
		Actual	Budget	Budget	\$ Variance	% Variance
2453	LIBRARY INSTRUCTIONAL	2,400	-	0	0	0.00%
2455	INSTRUCTIONAL SOFTWARE	141,226	248,880	120,277	-128,603	-51.67%
2710	GUIDANCE & ADJUSTMENT	2,272,076	2,286,148	2,460,532	174,384	15.58%
2720	TESTING & ASSESSMENT	16,899	25,400	34,182	8,782	34.57%
2800	PSYCHOLOGICAL SERVICES	322,656	342,379	397,208	54,829	16.01%
3100	PARENT LIAISON SERVICES	1,945	5,000	5,000	0	0.00%
3200	MEDICAL/HEALTH SERVICES	796,634	799,742	924,381	124,639	15.58%
3300	TRANSPORTATION SERVICES	2,799,123	3,273,415	3,378,215	104,800	3.20%
3400	FOOD SERVICES	1,644	500	500	0	0.00%
3510	ATHLETICS	434,410	431,003	434,252	3,249	0.75%
3520	OTHER STUDENT ACTIVITIES	134,210	133,573	133,509	-64	-0.05%
3600	SCHOOL SECURITY	74,000	73,500	73,500	0	0.00%
4110	CUSTODIAL SERVICES	1,932,437	1,937,910	1,964,482	26,572	1.37%
4120	HEATING OF BUILDINGS	504,973	611,500	576,000	-35,500	-5.81%
4130	UTILITY SERVICES	728,692	824,187	858,400	34,213	4.15%
4210	MAINTENANCE OF GROUNDS	51,899	73,600	69,000	-4,600	-6.25%
4220	MAINTENANCE OF BUILDINGS	1,216,789	917,516	998,012	80,496	8.77%
4225	BUILDING SECURITY	134,289	98,000	111,500	13,500	13.78%
4230	MAINTENANCE OF EQUIPMENT	76,616	92,750	92,750	0	0.00%
4400	NETWORKING & TELECOM	143,106	128,000	109,000	-19,000	-14.84%
4450	TECHNOLOGY MAINTENANCE	412,889	421,656	496,253	74,597	17.69%
5150	EMPLOYEE SEPARATION COSTS	62,216	50,000	50,000	0	0.00%
5260	NON-EMPLOYEE INSURANCE	3,821	6,000	6,000	0	0.00%
5300	RENTAL/LEASE OF EQUIPMENT	125,025	143,750	143,750	0	0.00%
6200	CIVIC ACTIVITIES	3,424	4,000	4,000	0	0.00%
7300	FIXED ASSETS	0	-	0	0	0.00%
9000	TUITIONS	3,649,236	3,820,317	2,229,221	-1,591,096	-41.65%
					0	
FY22 SCHOOL COMMITTEE BUDGET		59,534,537	61,241,359	62,236,867	995,508	1.63%

System-wide Enrollment & Staffing

Over the past few years, system-wide enrollment has been declining. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth our students' support needs. The School Committee's

pupil/teacher ratio guidelines (Grades K-5 average 22:1 and grades 6-12 average 25:1) continue to guide staffing determination.

Staffing in the WPS is adjusted to reflect the continuing and emerging educational and developmental needs of all students.

School Year		Total Enrollment	Total Staffing FTE		
			General Fund	Grant/Other Funds	Total
FY18-19	Actual	5,095	696.0	96.0	792.0
FY19-20	Actual	4,971	698.4	93.2	791.6
FY20-21	Actual	4,714	687.4	93.2	780.6
FY21-22	Projected	4,730	700.5	75.2	775.7

Nashoba Valley Technical High School

Nashoba Valley Technical High School is a regional technical school serving eight communities in the area: Ayer, Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford. Budget costs are allocated among the eight towns based on enrollments from each town as of October 1 of the previous year, taking into account a total “Minimum Contribution” factor calculated by the state each year, and other budget items for transportation, capital equipment, and debt service. Typically, the “Minimum Contribution” total rises somewhat each year. It applies to all regional school districts in the state and is a formula measure taking into account enrollment distribution, town property valuations, and a number of other factors.

Enrollments

The following chart shows a four-year history of the Westford’s student enrollment at Nashoba Tech, along with the assessment:

	FY18-19 Actual	FY19-FY20 Actual	FY20-FY21 Actual	FY21-FY22 Projected
Student	56	64	64	71
Assessment	\$828,888	\$1,000,697	\$1,078,168	\$1,184,421

Budget Changes

The total FY22 budget for Nashoba Tech increased by \$377,957, or 2.42%, due to increases to administration, pupil services, operations and maintenance, debt service, health insurance, and employer retirement contributions. Also, Nashoba Tech received a minimal projected Chapter 70 state aid increase of \$390 or 0.00% over the previous fiscal year. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year. Due to the increase to the total FY22 Nashoba Tech budget and an increase to Westford’s overall enrollment,

our assessment from FY21 to FY22 has increased \$106,253, or 9.85%, from \$1,078,168 to 1,184,421.

Nashoba Tech’s FY22 budget presentation can be found at: https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1229287/NT_2022_Final_Budget_Book.pdf

Department Detail— Public Works

The overall DPW budget is shown below. The Water Enterprise and Stormwater Enterprise budgets are shown along with other enterprise budgets in later sections of this report.

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,077,068	2,157,044	2,287,575	130,531	6.05%
Expenses	3,474,104	3,425,270	3,478,009	52,739	1.54%
Total	5,51,172	5,582,314	5,765,584	183,270	3.28%

Public Works includes:

- Department of Public Works
- Snow & Ice
- Solid Waste
- Engineering Department
- Street Lights
- Cemetery
- Highway Department
- Recycling
- Wastewater Treatment Management

Department of Public Works

The recently formed Public Works Department (DPW) will provide executive and administrative support and oversight to the Highway Department, Engineering Department, Water Enterprise (WE) and Stormwater Enterprise (SM). Personal services and expenses for department supervision and administration are budgeted at \$243,703 and \$500, respectively, in FY22, a .11% increase over FY21.

Engineering Department

The Engineering Department provides engineering and design services to other Town Departments including the Highway Department, Planning Department, Conservation Commission, Parks Department, Water and Stormwater Enterprises. The Engineering Department budget for FY22 is \$316,453, an increase of \$93,282 over FY21. This reflects increases of \$89,330 and \$3,952 in personal services and expenses, respectively, or 42.08% above the FY21 budget of \$221,671. These increases are the result of moving the Geographic Information Coordinator from Technology to Engineering and expenses of \$5,452 for GIS consulting services.

Highway Department

The Highway Department provides maintenance and improvements to approximately 153 miles of town roads. Other responsibilities include maintenance of town equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins

and stormwater drainage cleaning, drainage systems, snow and ice control, maintaining nine town owned bridges and three dams. Some of these responsibilities are shared with the Stormwater Enterprise Fund. The Highway Department also works as an agent of the Tree Warden, maintaining all shade trees within the town's right of ways.

The **Highway Department** budget of \$2,202,820 for FY22 represents an increase of \$13,534, or 0.62%, from the FY21 budget of \$2,189,286. The overall Personal Services line item was increased by \$38,746, the result of the Collective Bargaining Agreement with the Westford Public Works Association in February 2020, and an expected increase in overtime based on the average of the past three years. Expenses were decreased by \$25,512 or 3.78% based on recent trends in department spending.

The **Snow and Ice** budget is level funded in FY22 at \$400,000. The Town is allowed by State Law to overspend this account and is normally reimbursed through an appropriation of free cash at the Annual Town Meeting. If a state of emergency is declared, the town can petition the state and federal government for funding.

The **Street Lights** FY22 budget is \$60,000, a decrease of \$54,500 or 47.6% from FY21. This decrease resulted from the purchase of all streetlights from National Grid and the retrofitting of all streetlights with LED fixtures that came with a 10-year warranty and will continue to provide savings in electricity costs. The town will continue to procure services to safely service streetlighting fixtures throughout the town.

Recycling

The Westford Recycling Commission oversees recycling efforts within the Town. This includes increasing awareness of the financial and environmental impacts of recycling, providing opportunities for non-curbside recycling, educating residents on options to reduce, reuse, repurpose and recycle, and implementing programs that encourage diversion from the trash. The Recycling Commission requests a budget of \$740,048, an increase of \$16,236 or 2.24% over the FY21 Budget. Most of this increase is driven by the rising costs of curbside recycling which in turn is driven by decreasing demand for recycled materials. An increase in the price of some recyclables lowered some tipping fees thus reducing the requested increase. This FY22 budget request will pay for the Town's contract with Waste Management to collect recyclables.

Solid Waste

The Solid Waste Budget accounts for the cost of collection of the town's trash by Acme Waste Services of \$715,520, NESWC tipping fees of \$712,354 and landfill monitoring services of \$12,265. The budget request for FY22 is \$1,440,139, an increase of \$128,734 or 9.82% over the FY21 budget of \$1,311,405. Most of this is due to an increase in tipping fees from \$74.48 per ton to \$90.00 per ton.

Wastewater Treatment Management

Wastewater Treatment Management was consolidated in FY14 to provide centralized management and responsibility for the School wastewater treatment plants. These wastewater treatment plants also service other Town facilities. The DPW requests a budget of \$224,917 for these services in FY22. This represents a decrease of \$13,731 or 5.75%, below the FY21 budget

of \$238,648. This is simply the sum of all increases and decreases across all 26 expense accounts with decreases in 14 of the 26 accounts, mostly in building maintenance and supplies.

Cemetery

The Cemetery Department operates, maintains and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright and the Pioneer burial ground. Administrative management and oversight of the Cemetery Department is now accomplished by the Director of Parks, Recreation and Cemetery.

The requested FY22 budget for the Cemetery Department is decreasing by \$554, or 0.40%, from \$139,688 in FY21 to \$139,134 in FY22. Personal Services is increasing by \$2,186, or 2.15%, due to union contracts and an increase in overtime. Most expense lines remain unchanged from FY21 except for a \$3,000 decrease in grounds maintenance resulting in a \$2,740, or 7.18% reduction in expenses.

Department Detail – Health and Human Services

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	895,575	944,830	970,327	25,497	2.70%
Expenses	184,822	210,080	189,000	(21,080)	(10.03%)
Total	1,080,397	1,154,910	1,159,327	4,417	0.38%

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veteran’s Services

Note: In previous years, Cameron Senior Center was a separate budget. It is now included in the Council on Aging budget.

Board of Health – (BOH)

The FY22 BOH budget is recommended to increase \$7,376, or 1.64%, from \$448,584 in FY21 to \$455,960 in FY22. The FY22 BOH Personal Services budget is recommended to increase \$10,056, or 2.39% from \$421,404 in FY21 to \$431,460 in FY22. The increase accounts for contractual cost of living increases. COVID-19 significantly increased the workload of the nursing position. These increased hours were funded through a DPH grant and CARES Act funds. The recommended operating budget is decreased by \$2,680, or 9.86%, from FY21 to FY22. Reductions were made in consulting services, printing services, office supplies, travel/mileage, and meetings and conferences. As always, the cost of the flu clinics operated by the BOH is reimbursed through medical insurance, which is deposited to the Clinical Services Revolving Fund and available for the purchase of vaccines for the next year.

Council on Aging – (COA)

The COA budget, which now includes the Cameron Senior Center, is recommended to increase \$6,905, or 1.26%, from \$548,588 in FY21 to \$555,493 in FY22. Participation at the Cameron Senior Center continues to increase as Westford’s population ages. Increased funding will help support some new town initiatives, such as Making Westford Dementia Friendly, Taxi Initiative/Ride hailing seed money, and the affordable housing fair and program support.

The Personal Services recommended budget for the COA has an increase of \$13,905, or 3.11%, from \$447,588 for FY21 to \$461,493 for FY22. The operating expenses budget for the COA has decreased \$7,000, or (6.93%), from the FY21 budget of \$101,000 to the FY22 recommended budget of \$94,000. Reductions were made in utilities, travel and mileage, and meetings and conferences.

Veteran’s Services

The FY22 Veteran’s Services budget is recommended to decrease \$9,864 or 6.25%, from \$157,738 in FY21 to \$147,874 in FY22. The Veteran’s Services personal services recommended budget increased \$1,536, or 2.03% from \$75,838 for the FY21 budget to \$77,374 for the recommended FY22 budget. Budgeted operating expenses decreased \$11,400 or 13.92%, from \$81,900 for the FY21 budget to \$70,500 for the recommended FY22 budget, primarily due to a decrease in the Veteran’s Services item. The number of veteran’s benefit recipients fluctuates between 10 to 12 recipients. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Department Detail – Culture and Recreation

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,531,860	1,625,320	1,655,605	30,285	1.86%
Expenses	405,457	463,131	438,469	(24,662)	(5.33%)
Total	1,937,317	2,088,451	2,094,074	5,623	0.27%

Culture & Recreation includes:

- J.V. Fletcher Library
- Historical Commission
- Parks & Grounds
- Land Management

J.V. Fletcher Library

In part, the Library’s Mission Statement states that it serves as a “progressive responsive community resource, dedicated to the informational, cultural, educational and technological needs of its patrons”.

The Library budget increased by \$18,289, or 1.05%, from \$1,742,471 in FY21 to \$1,760,760 in FY22.

The personal services budget for the Library has an increase of \$22,051, or 1.60%, from \$1,377,921 for FY21 to \$1,399,972 for FY22. Exempt and non-union Management Personnel line items are increased by 2% per Budget direction, with hourly workers calculated for 52.2 weeks of service. All CWA Personnel line items reflect the wage adjustments, stipends, compensation and settlement of the CWA bargaining unit contract. The Library Assistants line item reflects the impact of recent retirements or resignations of long-term staff being replaced at a lower entry step. Longevity payouts reflect the retention of other long-term staff, but there is a strong potential that this number will reduce with the retirement of senior staff. Currently in FY21, one full-time Staff Librarian position is unfilled, a Library Technician part-time position is covered, Library Paging is scheduled at 50% and more staffing changes are feasible. Two-thirds of the current Library personnel are deemed at "Immediate Risk" of retirement under ALA's Succession Planning guidelines due to a mixture of age and years of service.

The operating expense budget for the Library has decreased \$3,762, or 1.03%, from the FY21 budget of \$364,550 to the FY22 recommended budget of \$360,788. The 15% expenditure for BOOKS is barely met, despite the reliance on offsets from Friends, gifts, trust funds and direct technology costs; if this requirement is not met, the State Aid to Public Libraries "grant" is proportionately reduced. We can anticipate that the Board of Library Commissioners will address regulatory language in the face of the COVID crisis this winter, as they did in 2020; this again allows the projection of estimated closeouts from this department. The majority of the annual State Aid payment is used to pay 50% of the Merrimack Valley Library Consortium annual network membership fee. Utility projections reflect both the town-wide bidding and FY20 Actuals with heat and electricity calculated at a higher unit rate, and continue to see the savings of replaced LED lighting, ballasts and the application of solar credits. However — should we still be dealing with COVID-19 — we can expect to see increases in both electrical and heating costs, as the Fresh Air Unit, air purifiers, and heat pumps run additional hours to promote increased air flow and ventilation, and offset the heating draw for the daily span when windows are opened throughout the library.

Parks and Grounds

The mission of the Parks and Grounds Department is to ensure all parks and grounds maintenance services are appropriate, cost-effective, and of the highest quality, while preserving and enhancing Westford's active and passive recreation areas.

The Parks and Grounds budget is decreasing by \$3,582, or 1.23%, from \$291,980 in FY21 to \$288,398 in FY22.

The Personal Services recommended budget has an increase of \$8,234, or 3.33%, from \$247,399 for FY21 to \$255,633 for FY22. The Parks and Grounds employees are shared with the Highway Department to assist with snow, ice, and storm related events. Salaries are reflected in both budgets; 58% in Parks and 42% in Highway. The Parks and Grounds budget is partially supplemented via a 53E 1/2 Maintenance Revolving Account that receives user fees associated with groups and organizations that utilize our athletic facilities. The FY22 Request is level service, with small increases as negotiated in the WPWA Union Contract. Since FY19, the Director,

Assistant Director, and Office Manager expenses are eliminated from the Parks and Ground Budget. These salaries are now captured in the Recreation Enterprise Budget and partial offset via a reduction in Direct/Indirect charges assessed to the Recreation Enterprise Budget.

The operating expense budget has decreased \$11,816, or 26.50%, from \$44,581 in FY21 to \$32,765 in FY22. The most significant reductions are driven by Grounds Maintenance (\$7,000), Town Common Expense (\$3,000), and Meeting & Conferences (\$2,066). Many of the expense lines in this budget fluctuate depending on variables, including weather, age of equipment, staffing levels, and special project work. The FY22 expense requests reflect these fluctuations. For FY22, the Town Common Expense fund will be funded through the Farmer’s Market revolving fund.

Land Management

This budget supports properties managed by the Conservation Department and Conservation Commission which are dedicated to maintaining buildings and facilities at the East Boston Camps on the Stony Brook Conservation land as well as the farm stand at Hills Orchard and managing the Day Field for agricultural purposes.

The FY22 budget is decreasing by \$9,934, or 23.54%, from \$42,200 in FY21 to \$32,266 in FY22. This decrease is nearly entirely driven by \$10,000 in Caretaker Services shifted to East Boston Camps Maintenance Revolving Funds. Other expenses are relatively unchanged.

Historical Commission

The Westford Historical Commission is chartered with the preservation, protection, and development of the historical and archaeological assets of the town.

The FY22 Historical Commission budget reflects a \$850, or 7.20%, overall increase from \$11,800 in FY21 to \$12,650 in FY22. This increase is primarily driven by additional \$2,000 in building maintenance, partially offset by slight reductions in electricity and heating fuel. One of the goals is to address the building maintenance needs of the cottage located at 4 Boston Road with the help of the Facilities Director.

Department Detail – Debt Service

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase	% Increase
Exempt	5,973,187	4,510,020	4,570,850	60,830	1.35%
Non-Exempt	1,340,582	1,401,930	1,550,204	148,274	10.58%
Short Term					
Interest	2,000	40,000	43,300	3,300	8.25%
Total	7,315,770	5,951,950	6,164,354	212,404	3.57%

Westford FY22 Finance Committee Report

At times, the Town borrows money to pay for large capital items and/or projects. Capital needs can be funded through the Operating Budget as part of the Capital budget (commonly called "pay-as-you-go"), through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt which must be authorized by a Town Meeting and a ballot vote by Westford residents to pay outside the Prop 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Prop 2 ½ to raise the funds for an item in one year. The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process, a plan is established to determine how each capital item will be funded while adhering to the Select Board Budget Policy.

In 2015, the Town authorized \$11,772,000 in borrowing for a new fire station to be located on Boston Road. Voters approved a debt exclusion for this project, which means that taxes will be raised throughout the life of the loan to pay the annual debt service. Construction for the new fire station began in 2017. In January 2018, we bonded the first \$10,000,000. The Westford Academy was paid off in FY20, and the Middle School and Elementary School loans will be paid in full in FY23. To manage the increase in the tax rate due to the new fire station loan in FY19, we asked our financial advisor to create a repayment plan that would smooth out the tax rate as much as possible. The Town was able to structure the debt with lower principal payments in the first five years and higher principal payments in the middle years of the loan. By structuring the loan in this way, the Town was able to prevent a large spike in the tax rate, and we made sure that the resulting interest costs over the life of the loan would not exceed that of a traditional, level debt payment schedule. Excluded debt made up 59 cents of the tax rate in FY21 and the Town is estimating that it will remain the same in FY22.

The tables below show the total Principal and Interest payments for FY21 and FY22, and the year of expiration for the loan, for the Excluded and Non-Excluded items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also, included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years that have not yet been bonded.

General Fund Excluded	Year of Loan Expiration	2021	2022
General Fund Excluded Debt - Permanently Bonded			
Elementary School Construction	2023	1,624,725	1,627,025
Middle School Construction	2023	1,544,895	1,545,275
Highway Garage Construction - Refunding	2024	510,400	485,800
Senior Center	2030	256,600	252,100
Fire Station Bond #1 10,000,000	2038	500,500	590,000
Fire Station Bond #2 800,000	2038	72,900	70,650
Total GF Excluded Debt - Permanently Bonded		<u>4,510,020</u>	<u>4,570,850</u>

Westford FY22 Finance Committee Report

General Fund Excluded	Year of Loan Expiration	2021	2022
General Fund Non-Excl Debt - Permanently Bonded			
Rte. 40 Water Main DW 08-16	2031	13,913	13,891
Town Hall Gen Fund Share-Refunded	2030	92,283	89,006
Contract 1 DWS 09-07 Town Share	2031	47,238	47,179
Abbott Elevator	2023	47,700	46,800
Police Base Radio	2022	20,800	20,400
Abbot Boiler #1 ATM 3/2012	2022	10,400	10,200
Fire Truck	2024	59,300	58,200
WA Bleachers	2024	59,400	58,300
Dump Truck	2024	18,275	17,935
Dispatch Center \$1,029,000	2037	74,063	72,825
Day & Robinson Windows #1 \$2M	2037	137,450	135,200
Main Street Reconstruction \$1.895M	2029	157,541	151,951
Fire Truck \$615 auth	2028	88,800	85,550
Plain Rd Sidewalks	2029	75,750	68,000
WA Waste Water Upgrade	2029	68,950	66,450
Day & Robinson Windows #2 \$435K	2034	45,288	43,788
Roudenbush Renovation Town Share	2039	41,728	42,928
Roadway Bond #1	2029	111,250	107,250
Total GF Non-Excl Debt - Permanently Bonded		1,170,129	1,135,853
General Fund Non-Excl Authorized Not Yet Issued			
		2021	2022
Abbott Roof (After MSBA Reimb-928K + HVAC Repair 350K)		0	124,250
Abbott Roof Short Term Int due 9/14/2020		49,638	0
Roadway Improvements #2 (FY19)		60,313	60,313
Town Lighting Paid off Short Term note, Not Bonded		111,708	0
Access Controls - School Buildings		8,550	69,540
Carlisle Road Sidewalk/Pedestrian Safety		0	53,680
TSSTF Communication Improvements		1,100	24,640
Oak Hill, Plain Rd, Moore Rd Infr Improvements		0	81,925
Total GF Non-Excl Authorized Not Yet Issued		231,309	414,348
GF Non-Excl Not Yet Authorized - Estimated			
		2021	2022
Access Controls - School Buildings		61,000	61,000
Carlisle Road Sidewalk/Pedestrian Safety		11,000	11,000
TSSTF Communication Improvements		23,902	23,902
Total GF Non-Excl Not Yet Authorized - Estimated		95,902	95,902
Estimated Authorized & Unauthorized Non-Excluded GF Debt		1,497,340	1,646,103

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2021, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Westford FY22 Finance Committee Report

Loan Category	Year of Loan Expiration	Projected Totals as of June 30, 2021		
		Principal O/S	Interest	Total
Long Term Debt - Exempt				
Elementary School Const. - Crisafulli/Miller	2023	3,045,000	172,013	3,217,013
Middle School Const. - Stony Brook	2023	2,895,000	163,575	3,058,575
Highway Garage Const. Refunding	2024	1,040,000	34,800	1,074,800
Senior Center Construction	2030	1,740,000	252,475	1,992,475
Boston Road Fire Station #1	2038	9,400,000	2,199,000	11,599,000
Boston Road Fire Station #2	2038	755,000	182,475	937,475
Long Term Debt - Exempt Total		18,875,000	3,004,338	21,879,338
Long Term Debt - Non-Exempt				
Police Base Radio	2020	20,000	400	20,400
Abbott Boiler	2023	10,000	200	10,200
Abbott Elevator	2024	90,000	2,700	92,700
W.A. Bleachers	2024	165,000	6,600	171,600
10 Wheel Dump Truck	2024	46,750	1,785	48,535
Fire Truck	2024	160,000	6,300	166,300
Fire Truck Engine 4	2028	435,000	77,700	512,700
Main St. Reconstruction	2029	891,411	168,103	1,059,514
Plain Road Sidewalk	2029	400,000	75,500	475,500
Roadway Bond #1	2029	605,000	112,000	717,000
W.A. Wastewater Upgrade	2029	365,000	68,200	433,200
Town Hall	2030	532,950	101,888	634,838
Rte. 40 Water Main	2031	124,143	13,778	137,921
Contract 1 DWS 09-07 Town Share	2031	422,095	46,869	468,964
Day & Robinson Windows #2	2034	375,000	77,506	452,506
Day & Robinson Windows #1	2037	1,600,000	301,250	1,901,250
Dispatch Center	2037	810,000	150,963	960,963
Roudenbush Renovation GF Share	2039	654,500	198,593	853,093
Long Term Debt - Non-Exempt Total		7,706,848	1,410,335	9,117,183
Total Long-Term General Fund Debt		26,581,848	4,414,673	30,996,521

Department Detail – Unclassified

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex Retirement Assessment	10,239,599	10,875,822	11,740,958	865,136	7.95%
Other Insurance and Benefits	5,152,765	5,473,719	5,950,276	476,557	8.71%
OPEB Trust	2,234,824	2,145,233	2,252,513	107,280	5.00%
Subtotal	1,011,026	1,218,957	680,957	(538,000)	(44.14%)
Subtotal	18,638,214	19,713,731	20,624,704	910,973	4.62%
Offsets					
Water	(459,080)	(575,652)	(467,329)	108,323	(18.82%)
Recreation	(109,721)	(108,049)	(140,130)	(32,081)	29.69%
Ambulance	(380,831)	(318,383)	(437,596)	(119,213)	37.44%
Stormwater	0	(393,964)	(430,908)	(36,944)	9.38%
Subtotal	(949,632)	(1,396,048)	(1,475,963)	(79,915)	5.72%
Total	17,688,582	18,317,683	19,148,741	831,058	4.54%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 15.59% of the total town operating budget. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for WPS teachers who are covered by Massachusetts Teachers' Retirement System), and Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees (per various collective bargaining agreements);
- Direct and Indirect Cost offsets for the Enterprise Funds (Water, Recreation, Ambulance and Stormwater);
- Contribution to the OPEB (Other Post-Employment Benefits) Trust Fund.

For FY22, the Health Insurance budget increases by \$865,136, or 7.95%. On November 1, 2020 the town renewed health insurance carriers with Blue Cross Blue Shield (BCBS) with a 4.9% premium increase. This included a .5% premium reduction for bundling the health and voluntary dental plans. As of June 2020, there were 473 retirees on Medex (Medicare supplemental insurance), 96 retirees on active health insurance plans who were not yet eligible for Medex, and 584 employees who are actively insured on these plans. The rate for Medex decreased by 6.5% starting on January 1, 2021. The Town insured approximately 57% of town and school employees

who were benefit eligible.

A Health Insurance Stabilization Fund was established at the March 2014 Annual Town Meeting, which currently has a \$682,670 balance representing about 6.1% of the health insurance budget. It is set aside to balance higher than predicted increases in health care premium rates, along with higher enrollments or retirements than planned. With this fund in place, the Town has lowered its average estimated health insurance increases from 12% to 8% each year. If a health care supplement is not needed, then the balance would carry forward to the next fiscal year.

The Middlesex Retirement System assessment increases by \$476,557, or 8.71%, continuing an annual upwards trend. At this time, the Middlesex Retirement System's debt to equity ratio is 48.13%, up from 47.87% in the previous year. Westford is scheduled to fully fund its pension obligation by 2037.

At the March 2011, Annual Town Meeting, Westford established an OPEB Trust Fund (Other Post-Employment Benefits such as retiree health and life insurance, but exclusive of pensions). As of March 31, 2021, the fund balance is \$9,527,478, consisting of \$8,461,569 in the General Fund share and \$1,065,909 in the Water Enterprise share. The OPEB contribution decreased from \$1,218,957 in FY21 to \$680,957 in FY22. Westford's unfunded OPEB liability for all retired and existing employees is approximately \$72.13 million. The Town currently funds OPEB expenses for retired employees on a pay-as-you-go basis.

Offsets are a negative amount in this budget and represent a charge back to the Enterprise Funds (Water, Recreation, Ambulance, and Stormwater) for the direct and indirect costs for Town services and staff associated with operations of those funds. Direct and indirect costs include health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget and treasury. The direct and indirect costs provide a more accurate picture of the total operating costs associated with Enterprise funds.

Presently, only the Water Enterprise Fund is self-sufficient and requires no subsidy from the General Fund. This year the Recreation Enterprise Fund will receive a general fund subsidy of \$149,896, the Ambulance Enterprise Fund will receive a \$666,324 subsidy, and the Stormwater Enterprise Fund will receive a net \$392,188 subsidy to cover all costs.

The Finance Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis and before offsets, approximately 59.96%, or \$12,366,235, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 40.04%, or \$8,258,469, is allocable to Town departments.

Enterprise Funds

Westford has four enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity.

- Water: established in 1992 (FY93), all expenses are covered by the water-users.
- Ambulance: established in 2004 (FY05), FY21 General Fund subsidy \$666,324.
- Recreation: established in 2008 (FY09), FY21 General Fund subsidy \$149,896.
- Stormwater: established in 2020 (FY20), FY21 General Fund subsidy \$392,188.

Department Detail – Water Enterprise Fund

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,165,258	1,219,621	1,247,414	27,793	2.28%
Expenses	1,475,926	1,682,720	1,570,768	(111,952)	(6.65%)
Reserve Fund		250,000	250,000	0	0.00%
Capital (Debt)	1,273,351	1,515,001	1,587,804	72,803	4.81%
Total	3,914,535	4,667,342	4,655,986	(11,356)	(0.24%)

All costs of the Water Enterprise are borne by the water users; there is no subsidy and no impact on the property tax rate. The Water Enterprise budget includes a section identified as “Westford Water Long Range Plan Projections” which provides a future look at water rates. No rate increase will occur in FY22. An 8% rate increase is projected for FY24 which will be the first rate increase since 2009 (15 years). These projections include future capital and debt service requirements.

Anticipated FY22 revenue is \$4,399,047.

The FY22 Personal Services budget increased by \$27,793, or 2.28%. The increase is due to a 2% increase for non-union and CWA employees.

The FY22 budget shows a \$111,952, or 6.65%, decrease in operating expenses. The major factors contributing to the increase are the following: 1) a \$116,152 decrease of indirect expenses for the anticipated FY22 costs for healthcare, retirement, and general business insurance expenses, 2) an increase of \$2,088 for pipe and pipe supplies, 3) \$2,016 for well repairs and improvements and 4) a \$96 increase in water infrastructure maintenance.

The FY22 Capital Budget is not requesting to bond for any projects at this time as the DPW will continue working on the Oak Hill, Plain, and Moore Road infrastructure improvement project for the next two years. The FY22 Non-Bonded Capital request of \$45,000 is for the replacement of a 2005 Ford Escape with a Chevy 2500 pickup truck with a plow.

Debt Service - The FY22 Debt Service budget increased by 4.81%, or \$72,803. The Town Farm Road water tank rehabilitation and the Kirsi Circle water main replacement are expected to be permanently bonded in FY22 and are contributing \$239,378 to the overall increase. The MWPAT

Filtration plant bond will be fully paid off in FY21, resulting in a corresponding decrease to debt service of \$100,503 in FY22. Other minor changes are due to yearly fluctuations in principal and interest payments from existing debt.

Department Detail – Recreation Enterprise Fund

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services Expenses	926,506	1,131,798	1,126,216	(5,582)	(0.49%)
	204,408	275,455	303,780	28,325	10.28%
Total	1,130,914	1,407,253	1,429,996	22,743	1.62%

The COVID pandemic dramatically changed the dynamics of group gatherings and social interactions. As a result, there was an associated impact on Recreation programming revenue over the last two fiscal years. Beginning in March of 2020, FY20 Recreation programs were not run, and refunds were issued to residents resulting in a total revenue collection of \$851,271 vs. a budget of \$1,330,000. After running a successful but limited summer program in July and August of 2020, the Recreation Enterprise attempted to run the “Westford Partnership for Children” in the fall of 2020 but had to cancel it due to lack of enrollment. The Select Board voted to transfer \$475,000 from the stabilization fund to help offset the lack of revenue being collected in FY21. Staff were also furloughed and just recalled in April 2021 as the Recreation Enterprise is now running the WPC program in three schools and preparing for summer programming.

The FY22 budget creates capacity for a return to regular programming. The Parks & Recreation Department will continue to work closely with the Parks & Recreation Commission, Town Manager, Finance Director and Town Accountant to closely monitor Recreation Enterprise finances, making appropriate adjustments based on revenue and expenses. The Department of Revenue will determine the final revenue projection based on enrollment trends in September, so a supplemental appropriation or budget adjustment may be required at the October 2021 Special Town Meeting to supplement the Recreation Enterprise budget.

The Recreation Enterprise budget funds the salaries of all Recreation Management and Administration, program staff, direct costs of employee benefits, a portion of indirect costs for operational support from other Town Departments, Insurance, and all program related expenses.

For FY22, the total Recreation Enterprise budget is \$1,429,996. Since FY19, payroll expense for the Director, Assistant Director, and Office Manager are removed from the 650 Parks and 491 Cemetery budgets. These salaries are now captured in the Recreation Enterprise Budget and partially offset via a reduction in Direct/Indirect charges assessed to the Recreation Enterprise Budget. The majority of other expense lines remain unchanged.

FY22 Personal Services increases are primarily associated with union contracts. The Other Staff was reduced by \$50,000 to attempt to reduce costs to balance the budget and due to the

uncertainty regarding the participation for next year’s programming. The Other Recreation Staff line funds hourly, part time summer/seasonal program staff.

Department Detail— Ambulance Enterprise Fund

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services Expenses	767,561	821,523	865,768	44,245	5.39%
	599,050	540,555	650,556	110,001	20.35%
Total	1,366,611	1,362,078	1,516,324	154,246	11.32%

Around-the-clock ALS (Advanced Life Support) care is in its sixth year in Westford. ALS provides an advanced level of care as compared to BLS (basic life support).

Anticipated revenue for FY22 is \$850,000.

The Ambulance Enterprise budget will increase by \$154,246, or 11.32%, from \$1,362,078 in FY21 to \$1,516,324 in FY22. Personal_Services increased by \$44,245, or 5.39%, from \$821,523 in FY21 to \$865,768 in FY22. This is due primarily to supplementing the overtime budget. Expenses increased by \$110,001, or 20.35%, from \$540,555 in FY21 to \$650,556 in FY22. This is due to an increase to direct and indirect costs.

In FY20, \$222,200 was written off as uncollectable debt for ambulance services for Westford residents per the Town’s collection policy. \$78,055 has been sent to collections. The Town supplements shortfalls created by uncollected ambulance service debt.

Department Detail – Stormwater Enterprise Fund

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services Expense	0	93,564	135,190	41,626	44.49%
Debt	0	862,440	913,648	51,208	5.94%
	0	294,134	160,824	(133,310)	(45.32%)
Total	0	1,250,138	1,209,662	(40,476)	(3.24%)

FY22 will be the second year of the Stormwater Enterprise budget. The proposed budget of \$1,209,662 is less than the expected revenue and general fund subsidy of \$1,536,696 because the operating budget does not include “pay as you go” capital requests and the Town needs to be financially cautious during the first few years of the enterprise fund because the general fund

absorbs any operating losses. The direct and indirect costs, shown after the operating budget, include portions of employees’ salaries from other departments such as 2% Treasurer/ Collector and 15% of the Heavy Equipment Operator salaries. An increase of \$80,000 for an additional Staff Engineer is partially offset by the reduction of the Project Inspector- Facilities Technician (\$41,296). The street sweeper, set to be purchased in FY22, was purchased earlier using general fund money for \$207,812 to replace the existing sweeper which broke down in May of 2020. The FY22 subsidy for Stormwater was reduced to \$392,188 to repay the general fund for the street sweeper.

Department Detail – Community Preservation Fund

	FY20 Actual	FY21 Budget	FY22 TMR	\$ Increase	% Increase
Personal Services	4,500	9,000	9,000	0	0.00%
Expenses	4,440	6,000	6,000	0	0.00%
Principal & Interest on Debt	750,505	792,327	820,406	28,079	3.54%
Total	759,445	807,327	835,406	28,079	3.48%

The FY22 operating budget for Community Preservation remains level-funded at \$15,000. The principal and interest payments are increased due to the short term interest add for the Westford Academy Amenities building project. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY22 Recommended Allocations

The Community Preservation Committee makes the following recommendations as shown in Article 6:

\$266,210	From Undesignated Fund Balance to the Community Housing Reserve. This allocation more than funds the required 10% for Community Housing	Community Housing Reserve
\$190,000	From Undesignated Fund Balance for the Conservation Trust Fund for future open space land purchases and any other related costs	Westford Conservation Commission
\$20,000	From Undesignated Fund Balance for the Forge Pond channel improvements project and any other related costs	Westford Healthy Lakes and Ponds Collaborative

Westford FY22 Finance Committee Report

\$37,294	From Undesignated Fund Balance for the O’Brien Farm public footbridge and any other related costs	Westford Conservation Commission
\$594,000	From Undesignated Fund Balance for the design, construction, and installation of a playground at the Colonel John Robinson School and any other related costs	Westford Public Schools
\$105,000	From Historic Resources Fund Balance for the Westford Museum window restoration project located at 4 Boston Road and any other related costs	Westford Historical Commission
\$2,000,000	From a combination of borrowing (\$1,000,000), and appropriations from the Undesignated Fund Balance (\$361,000), Historical Resources Fund Balance (\$223,000), and Community Housing Fund Balance (\$416,000) for the planning, design, development, and construction of a 35-unit mixed income senior residential affordable housing project located at 35 Town Farm Road, including costs incidental and related thereto	CHOICE, Inc.

Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$636,005 in FY21, which is an increase of \$135,153 from \$500,852 in FY20.

Westford has determined that Community Preservation revenues received in one year will not be allocated or expended until the following year. This ensures Community Preservation funds are “in the bank” before being expended. Thus, the FY21 amounts listed below are allocable in FY22.

Estimated FY21 Community Preservation Revenue – Allocable in FY22:

Local 3% surcharge	2,014,349
Investment Income	180,152
Penalties & Interest	6,300
State Match	636,005
Total	\$2,836,806

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law’s requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford’s 10% amount this year is \$266,210. Once these thresholds have been met, the remainder of available funds can be allocated for any of three categories, including Historic, Open Space, Community Housing, or left in Undesignated. The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash.

Community Preservation Fund – Available Balances and Allocations for FY21

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/20	\$2,641,994	322,742	677	150,643	\$3,116,056
Plus: Prior project closeouts – FY21	0	5,640	0	0	5,640
Fund Balance with closeouts	2,641,994	328,382	677	150,643	3,121,696
Less: FY21 Operating Expense	(15,000)				(15,000)
Less: FY21 Actual Principal & Interest Pyts.	(792,327)				(792,327)
Fund balance available for FY21 Allocations	1,834,667	328,382	677	150,643	2,314,369
Less:					
• 2020 Fall Special Town Meeting Appropriations	0	0	0	0	0
• June 2021 Appropriation for transfer to Community Housing:	(266,210)	0	0	266,210	0
• June 2021 ATM Appropriations	(1,202,294)	(328,000)	0	(416,000)	(1,946,294)
Total FY20 Appr. & Transfers	(1,468,504)	(328,000)	0	(149,790)	(1,946,294)
Projected FY21 Ending Fund Balance:	366,163	382	677	853	368,075
Estimated New Revenues for FY21	2,836,806				2,836,806
Projected Available Fund Balance as of 6/30/21	3,202,969	382	677	853	3,204,881

Community Preservation Fund Debt Service – Principal and Interest

The list below details the bonded Capital projects funded from Community Preservation Funds. The new Town Farm Road Residences is not yet included because of the uncertainty of the timing of the project, which is likely to not have an effect until FY23 or later.

	FY21 Budget			FY22 Budget			FY22 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	49,450	20,167	69,617	49,450	17,695	67,145	(2,472)
Roudenbush Renovation	180,000	195,547	375,547	198,000	188,348	386,348	10,801
Adams Property W.A.	205,000	142,163	347,163	205,000	131,913	336,913	(10,250)
Amenities Building					30,000	30,000	30,000
Total	434,450	357,877	792,327	452,450	367,956	820,406	28,079

Finance Committee Reserve Fund Transfers – FY21

Date	Transaction	Amount	Balance	Comment
6/20/20	ATM Appropriation	\$150,000	\$150,000	
10/17/20	Library Heat Pump Replacement	(\$11,500)	\$138,500	Heat pump #11, providing AC and heating for the Mary Atwood Hall and staff workplace has failed. This is the 11 th out of 13 units replaced.
Total as of 5/19/21			\$138,500	

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, the Westford Academy Trustees Field at 30 Patten Road on the following date:

Saturday, June 12, 2021

(voter registration deadline, Friday, May 21, 2021 at 8:00 pm)

at 9:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1: Accept Town Reports *Town Manager*

To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2020;

Or act in relation thereto.

Finance Committee and Select Board recommend

FINANCIAL - FISCAL YEAR 2021

ARTICLE 2: Approve Fiscal Year 2021 Budget Supplemental Appropriations *Town Manager*

To see if the Town will vote to transfer various sums of money between and among various accounts for the Fiscal Year ending June 30, 2021;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 3: Appropriate for Perchlorate Expenses *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

Finance Committee and Select Board recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2021

ARTICLE 4: Approve Capital Appropriations	<i>Capital Planning Committee</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$2,924,017 (TWO MILLION NINE HUNDRED TWENTY FOUR THOUSAND SEVENTEEN DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$35,500	Town computer replacements
Technology	\$208,558	School computer replacements
Technology	\$200,000	Town-wide VOIP phone system replacement, including costs incidental and related thereto
Technology	\$250,000	Network upgrades
Town Clerk	\$36,600	Electronic vote tabulators, including costs incidental and related thereto
Public Buildings	\$50,000	Town and School Safety Task Force (TSSTF) recommended safety upgrades
Fire Department	\$777,423	Fire engine, purchase and equip
Fire Department	\$17,436	Transmitter, including costs incidental and related thereto
Schools	\$14,500	Fire alarm panel replacement at Westford Academy, including costs incidental and related thereto
Schools	\$70,000	Student information system, including costs incidental and related thereto
Schools	\$35,000	Compressor replacement at Westford Academy, including costs incidental and related thereto
Schools	\$35,000	Public address system at the Norman E. Day school, including costs incidental and related thereto
Schools	\$50,000	Heat pump replacement at the Norman E. Day school, including costs incidental and related thereto
Wastewater Management	\$170,000	Westford Academy wastewater treatment plant rehabilitation, including costs incidental and related thereto
Water Enterprise	\$45,000	Vehicle, purchase and equip
Ambulance Enterprise	\$389,000	Ambulance, purchase and equip
Stormwater Enterprise	\$500,000	Replacement of the Pond Brook Culvert located on Old Lowell Road and replacement of the Blue Brook Culvert located on Groton Road, including costs incidental and related thereto
Stabilization	\$40,000	Transfer to Capital Stabilization

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 5: Appropriate from Sale of Cemetery Lots Receipts Reserved for Cemetery Improvements	<i>Board of Cemetery Commissioners</i>
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To see if the Town will vote to appropriate from sale of cemetery lots receipts reserved in accordance with [Massachusetts General Law Chapter 114, Section 15](#) or borrow a sum of money for improvements and embellishments, or the enlargement of the Pine Grove Cemetery;

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 6: Approve Community Preservation Committee Recommendations	<i>Community Preservation Committee</i>
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To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2021 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2021 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2021; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, community housing purposes, and outdoor recreation, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

Finance Committee, Select Board, and Community Preservation Committee recommend

Resolution: 35 Town Farm Task Force Recommendation for a Future Town Meeting	<i>35 Town Farm Task Force</i>
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Given that on November 12, 2019 the Select Board unanimously accepted the Final Report of the 35 Town Farm Road Task Force which recommends:

1. The sale of 1.68 acres at 35 Town Farm Road to a bidder who will create truly affordable senior housing;
2. The preservation of the 1837 and 1903 Town Farm buildings at 35 Town Road;
3. Space for the Westford Food Pantry in the 1837 building;
4. The demolition of the existing Westford Fire Department training facility at 35 Town Farm Road and construction of a new fire training facility on Water Department land on Forge Village Road;

Be it resolved that the voters at this Annual Town Meeting on June 12, 2021 accept the recommendations of the 35 Town Farm Road Task Force and encourage voters at a future town meeting to appropriate the proceeds from the sale of 35 Town Farm Road toward the construction of a new fire training facility.

Finance Committee and Select Board recommend

FINANCIAL-FISCAL YEAR 2022

ARTICLE 7: Amend the Wage and Classification Plan	<i>Town Manager</i>
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To see if the Town will vote to amend the Fiscal Year 2022 Pay Classification Plan for non-unionized municipal employees, effective July 1, 2021;

Or act in relation thereto.

Finance Committee, Select Board, and Personnel Advisory Committee recommend

ARTICLE 8: Authorize Revolving Funds	<i>Town Manager</i>
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To see if the Town will vote, pursuant to [Massachusetts General Laws Chapter 44, Section 53E ½](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by Chapter 138 of the General Bylaws, entitled, “Revolving Funds” as follows:

Revolving Account	FY 2021 Expenditure Limit
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	\$150,000
Recycling Revolving	\$20,000
Recreation Field Maintenance	\$150,000
Senior Center Fitness Room	\$25,000
Senior Center Programs	\$50,000
School Parking	\$80,000
School Bus/Transportation	\$800,000
East Boston Camps Maintenance	\$80,000
Immunizations and Clinical Services	\$60,000
Community Gardens	\$10,000
Town Forest Management	\$25,000
Farmer’s Market	\$10,000

Or act in relation thereto.

Finance Committee and Select Board recommend

Westford FY22 Finance Committee Report

ARTICLE 9: Approve Fiscal Year 2022 Operating Budget *Town Manager*

To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2021 through June 30, 2022, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Select Board recommend

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
GENERAL GOVERNMENT					
122	SELECT BOARD				
	Personal Services	0	0	0	N/A
	Expenses	19,323	22,123	19,608	(2,515) -11.4%
	TOTAL	19,323	22,123	19,608	(2,515) -11.4%
123	TOWN MANAGER				
	Personal Services	411,498	423,802	422,007	(1,795) -0.4%
	Expenses	19,652	19,705	11,143	(8,562) -43.5%
	TOTAL	431,150	443,507	433,150	(10,357) -2.3%
131	FINANCE COMMITTEE				
	Personal Services	0	0	0	
	Expenses	8,039	8,865	8,865	0 0.0%
	Reserve Fund	0	150,000	125,000	(25,000) -16.7%
	(Transfers out)	0	(11,500)	0	11,500 -100.0%
	TOTAL	8,039	147,365	133,865	(13,500) -9.2%
132	FINANCE DEPARTMENT				
	Personal Services	145,145	148,370	152,039	3,669 2.5%
	Expenses	1,663	895	435	(460) -51.4%
	TOTAL	146,808	149,265	152,474	3,209 2.1%
135	TOWN ACCOUNTANT				
	Personal Services	277,566	285,067	286,933	1,866 0.7%
	Expenses	42,094	44,075	42,455	(1,620) -3.7%
	TOTAL	319,660	329,142	329,388	246 0.1%
141	BOARD OF ASSESSORS				
	Personal Services	266,635	298,472	294,976	(3,496) -1.2%
	Expenses	89,759	45,900	47,100	1,200 2.6%
	TOTAL	356,394	344,372	342,076	(2,296) -0.7%

Westford FY22 Finance Committee Report

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %	
145	TREASURER/COLLECTOR					
	Personal Services	253,904	254,410	260,278	5,868	2.3%
	Expenses	38,858	45,275	45,050	(225)	-0.5%
	TOTAL	292,762	299,685	305,328	5,643	1.9%
151	LEGAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	145,423	160,000	160,000	0	0.0%
	TOTAL	145,423	160,000	160,000	0	0.0%
152	HUMAN RESOURCES					
	Personal Services	227,638	232,189	236,757	4,568	2.0%
	Expenses	20,254	26,484	26,868	384	1.4%
	Compensation Reserve (Transfers out)	430	350,000 (230,941)	150,000 0	(200,000) 230,941	-57.1% -100.0%
	TOTAL	248,322	377,732	413,625	35,893	9.5%
155	TECHNOLOGY					
	Personal Services	450,863	424,045	338,439	(85,606)	-20.2%
	Expenses	644,809	669,770	559,825	(109,945)	-16.4%
	TOTAL	1,095,672	1,093,815	898,264	(195,551)	-17.9%
161	TOWN CLERK					
	Personal Services	244,097	262,744	247,126	(15,618)	-5.9%
	Expenses	17,757	23,180	20,809	(2,371)	-10.2%
	TOTAL	261,854	285,924	267,935	(17,989)	-6.3%
170	PERMITTING DEPARTMENT					
	Personal Services	245,589	265,705	272,770	7,065	2.7%
	Expenses	40,081	44,549	44,416	(133)	-0.3%
	TOTAL	285,671	310,254	317,186	6,932	2.2%
171	CONSERVATION COMMISSION					
	Personal Services	91,293	93,107	84,243	(8,864)	-9.5%
	Expenses	4,984	6,640	6,640	0	0.0%
	TOTAL	96,277	99,747	90,883	(8,864)	-8.9%
175	PLANNING BOARD					
	Personal Services	87,198	92,507	86,348	(6,159)	-6.7%
	Expenses	3,296	13,160	8,422	(4,738)	-36.0%
	TOTAL	90,494	105,667	94,770	(10,897)	-10.3%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	N/A
	Expenses	2,220	2,395	2,405	10	0.4%
	TOTAL	2,220	2,395	2,405	10	0.4%

Westford FY22 Finance Committee Report

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
192	TOWN HALL MAINTENANCE					
	Personal Services	43,123	45,912	45,742	(170)	-0.4%
	Expenses	68,715	68,990	72,900	3,910	5.7%
	TOTAL	111,837	114,902	118,642	3,740	3.3%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	93,209	89,380	96,761	7,381	8.3%
	Expenses	16,593	65,850	51,625	(14,225)	-21.6%
	TOTAL	109,803	155,230	148,386	(6,844)	-4.4%
TOTAL GENERAL GOVERNMENT		4,021,708	4,441,125	4,227,985	-213,140	-4.8%

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
PUBLIC SAFETY						
210	POLICE DEPARTMENT					
	Personal Services	4,861,336	5,205,030	5,347,048	142,018	2.7%
	Expenses	519,787	545,070	551,146	6,076	1.1%
	TOTAL	5,381,123	5,750,100	5,898,194	148,094	2.6%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	748,526	826,127	847,596	21,469	2.6%
	Expenses	29,344	48,354	52,540	4,186	8.7%
	TOTAL	777,869	874,481	900,136	25,655	2.9%
220	FIRE DEPARTMENT					
	Personal Services	3,163,702	3,480,607	3,545,655	65,048	1.9%
	Expenses	370,519	387,196	351,435	(35,761)	-9.2%
	TOTAL	3,534,221	3,867,803	3,897,090	29,287	0.8%
241	BUILDING DEPARTMENT					
	Personal Services	366,196	400,031	391,704	(8,327)	-2.1%
	Expenses	6,694	19,055	11,470	(7,585)	-39.8%
	TOTAL	372,890	419,086	403,174	(15,912)	-3.8%
244	SEALER WEIGHTS/MEASURES					
	Personal Services	0	0	0	0	N/A
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	8,960	9,140	9,324	184	2.0%
	Expenses	4,391	2,450	2,450	0	0.0%
	TOTAL	13,351	11,590	11,774	184	1.6%

Westford FY22 Finance Committee Report

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
292	ANIMAL CONTROL					
	Personal Services	38,846	48,070	40,390	(7,680)	-16.0%
	Expenses	5,418	4,005	3,875	(130)	-3.2%
	TOTAL	44,264	52,075	44,265	(7,810)	-15.0%
294	TREE WARDEN					
	Personal Services	2,220	2,265	2,311	46	2.0%
	Expenses	35,000	35,000	35,000	0	0.0%
	TOTAL	37,220	37,265	37,311	46	0.1%
TOTAL PUBLIC SAFETY		10,163,938	11,015,400	11,194,944	179,544	1.6%
		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
EDUCATION						
300	WESTFORD PUBLIC SCHOOLS	59,534,537	61,241,359	62,236,867	995,508	1.6%
310	NASHOBA TECH	1,000,697	1,078,168	1,184,421	106,253	9.9%
TOTAL EDUCATION		60,535,234	62,319,527	63,421,288	1,101,761	1.8%
		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
PUBLIC WORKS						
405	DEPARTMENT OF PUBLIC WORKS					
	Personal Services	0	242,804	243,073	269	0.1%
	Expenses	0	500	500	0	0.0%
	TOTAL	0	243,304	243,573	269	0.1%
410	ENGINEERING DEPARTMENT					
	Personal Services	250,518	213,761	303,091	89,330	41.8%
	Expenses	3,939	7,910	11,862	3,952	50.0%
	TOTAL	254,457	221,671	314,953	93,282	42.1%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,732,902	1,598,974	1,637,720	38,746	2.4%
	Expenses	1,240,048	1,104,812	1,025,100	(79,712)	-7.2%
	TOTAL	2,972,949	2,703,786	2,662,820	(40,966)	-1.5%
427	STORMWATER MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	37,479	0	0	0	N/A
	TOTAL	37,479	0	0	0	N/A

Westford FY22 Finance Committee Report

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
432 RECYCLING					
Personal Services	0	0	0	0	N/A
Expenses	706,349	723,812	740,048	16,236	2.2%
TOTAL	706,349	723,812	740,048	16,236	2.2%
433 SOLID WASTE					
Personal Services	0	0	0	0	N/A
Expenses	1,256,411	1,311,405	1,440,139	128,734	9.8%
TOTAL	1,256,411	1,311,405	1,440,139	128,734	9.8%
442 WASTEWATER TREATMENT MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	203,354	238,648	224,917	(13,731)	-5.8%
TOTAL	203,354	238,648	224,917	(13,731)	-5.8%
491 CEMETERY DEPARTMENT					
Personal Services	93,648	101,505	103,691	2,186	2.2%
Expenses	26,524	38,183	35,443	(2,740)	-7.2%
TOTAL	120,172	139,688	139,134	(554)	-0.4%
TOTAL PUBLIC WORKS	5,551,172	5,582,314	5,765,584	183,270	3.3%

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
HEALTH & HUMAN SERVICES					
510 BOARD OF HEALTH					
Personal Services	396,870	421,404	431,460	10,056	2.4%
Expenses	18,299	27,180	24,500	(2,680)	-9.9%
TOTAL	415,169	448,584	455,960	7,376	1.6%
541 COUNCIL ON AGING					
Personal Services	424,427	447,588	461,493	13,905	3.1%
Expenses	95,583	101,000	94,000	(7,000)	-6.9%
TOTAL	520,009	548,588	555,493	6,905	1.3%
543 VETERANS SERVICES					
Personal Services	74,278	75,838	77,374	1,536	2.0%
Expenses	70,940	81,900	70,500	(11,400)	-13.9%
TOTAL	145,219	157,738	147,874	(9,864)	-6.3%
TOTAL HEALTH & HUMAN SERVICES	1,080,397	1,154,910	1,159,327	4,417	0.4%

Westford FY22 Finance Committee Report

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
CULTURE & RECREATION					
610 LIBRARY					
Personal Services	1,315,711	1,377,921	1,399,972	22,051	1.6%
Expenses	320,494	364,550	360,788	(3,762)	-1.0%
TOTAL	1,636,205	1,742,471	1,760,760	18,289	1.0%
650 PARKS & GROUNDS					
Personal Services	216,149	247,399	255,633	8,234	3.3%
Expenses	38,003	44,581	32,765	(11,816)	-26.5%
TOTAL	254,152	291,980	288,398	(3,582)	-1.2%
660 LAND MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	37,301	42,200	32,266	(9,934)	-23.5%
TOTAL	37,301	42,200	32,266	(9,934)	-23.5%
670 HISTORICAL COMMISSION					
Personal Services	0	0	0	0	N/A
Expenses	9,659	11,800	12,650	850	7.2%
TOTAL	9,659	11,800	12,650	850	7.2%
TOTAL CULTURE & RECREATION	1,937,317	2,088,451	2,094,074	5,623	0.3%

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
DEBT SERVICE					
710 Debt Service					
Principal & Interest	7,315,770	5,951,950	6,164,354	212,404	3.6%
TOTAL	7,315,770	5,951,950	6,164,354	212,404	3.6%
TOTAL DEBT SERVICE	7,315,770	5,951,950	6,164,354	212,404	3.6%

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Expenses	(949,632)	(1,396,048)	(1,475,963)	(79,915)	5.7%
TOTAL	(949,632)	(1,396,048)	(1,475,963)	(79,915)	5.7%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Expenses	17,627,188	18,494,774	19,943,747	1,448,973	7.8%
TOTAL	17,627,188	18,494,774	19,943,747	1,448,973	7.8%

Westford FY22 Finance Committee Report

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
990 TRANSFERS TO/FROM TRUSTS					
Expenses	1,011,026	1,218,957	680,957	(538,000)	-44.1%
TOTAL	1,011,026	1,218,957	680,957	(538,000)	-44.1%
TOTAL UNCLASSIFIED	17,688,582	18,317,683	19,148,741	831,058	4.5%
	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 TM & FINCOM RECOMMEND	FY21/FY22 VARIANCE	FY21/FY22 %
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION FUND					
Personal Services	4,500	9,000	9,000	0	0.0%
Expenses	4,440	6,000	6,000	0	0.0%
Principal & Interest	750,505	792,327	820,406	28,079	3.5%
TOTAL	759,445	807,327	835,406	28,079	3.5%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	1,165,258	1,219,621	1,247,414	27,793	2.3%
Expenses	1,475,926	1,682,720	1,570,768	(111,952)	-6.7%
Reserve Fund	0	250,000	250,000	0	0.0%
Principal & Interest	1,273,351	1,515,001	1,587,804	72,803	4.8%
TOTAL	3,914,535	4,667,342	4,655,986	(11,356)	-0.2%
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	926,506	1,131,798	1,126,216	(5,582)	-0.5%
Expenses	204,408	275,455	303,780	28,325	10.3%
TOTAL	1,130,913	1,407,253	1,429,996	22,743	1.6%
AMBULANCE ENTERPRISE FUND					
640 AMBULANCE ENTERPRISE					
Personal Services	767,561	821,523	865,768	44,245	5.4%
Expenses	599,050	540,555	650,556	110,001	20.3%
TOTAL	1,366,611	1,362,078	1,516,324	154,246	11.3%
STORMWATER ENTERPRISE FUND					
650 STORMWATER MANAGEMENT					
Personal Services	0	93,564	135,190	41,626	44.5%
Expenses	0	862,440	913,648	51,208	5.9%
Principal & Interest	0	294,134	160,824	(133,310)	-45.3%
TOTAL	0	1,250,138	1,209,662	(40,476)	-3.2%
TOTAL OPERATING BUDGET	115,465,622	120,365,498	122,823,671	2,458,173	2.0%

CAPITAL APPROPRIATIONS - FISCAL YEAR 2022

ARTICLE 10: Approve Capital Appropriations	<i>Capital Planning Committee</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$45,000 (FORTY FIVE THOUSAND DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Stormwater Enterprise	\$45,000	Vehicle, purchase and equip

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 11: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance	<i>Town Manager</i>
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To see if the Town will vote to transfer a sum of money from the Water Enterprise [Other Post Employment Benefits](#) Stabilization Fund to Water Enterprise expenses to pay for the FY21 retiree benefits;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 12: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund to the Water Enterprise Budget	<i>Water Commissioners</i>
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To see if the Town will vote to transfer a sum of money from the Water Enterprise [Other Post Employment Benefits](#) Stabilization Fund to Water Enterprise expenses to pay for the FY22 retiree benefits;

Or act in relation thereto.

Finance Committee and Select Board recommend

ADMINISTRATIVE

ARTICLE 13: Authorize the Select Board to Accept Easements	<i>Select Board</i>
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To see if the Town will vote to authorize the Select Board, during Fiscal Year 2022, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town’s best interests;

Or act in relation thereto.

Select Board recommends

ARTICLE 14: Increase the Membership of the Affordable Housing Trust Committee to Include Three Alternate Members

Select Board

To see if the Town will vote to amend its vote under Article 16 of the June 20, 2020 Annual Town Meeting by adding three alternate members to the Affordable Housing Trust, in addition to the 11 regular members. The three alternate members and the 11 regular members shall be appointed for staggered terms of not more than two years;

Or act in relation thereto.

Select Board recommends

ARTICLE 15: Amendment to the Constitution of the United States

Citizens' Petition

The Town of Westford calls upon the United States Congress to pass and send to the States for ratification an amendment to the Constitution of the United States that would firmly establish two principles: 1) Only human beings, not artificial entities such as corporations, are entitled to the rights and privileges guaranteed by the Constitution of the United States, and 2) election spending is not free speech guaranteed by the First Amendment, and is therefore subject to regulation by federal and state governments. Should the resolution pass, the Westford Town Clerk shall be directed to send a copy of this resolution to Governor Charles Baker, Attorney General Maura Healy, State Senator Edward Kennedy, State Representative James Arciero, U.S. Senator Edward Markey, U.S. Senator Elizabeth Warren, Senate Majority Leader Charles Schumar, U.S. Representative Lori Trahan and Speaker of the House Nancy Pelosi.

Select Board did not take a position

ARTICLE 16: Authorization for the Select Board to Petition the General Court for one (1) Additional Chapter 138 Section 15 All Alcohol Package Store License to be Exercised by Feng You, Inc. Located at 175 Littleton Road, Westford

Citizens' Petition

To see if the town will vote to authorize the Board of Selectman to petition the General Court for one (1) additional Alcohol Beverages Retail License to be exercised by **Feng You, Inc.** or a related entity or its successor and/or assign, located at **175 Littleton Road, Westford (Parcel ID: 017 0013 000)**, said license not to be transferred to any other location, provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

The petition for special legislation shall take the following form, or a form substantially similar thereto: AN ACT AUTHORIZING THE TOWN OF WESTFORD TO ISSUE ONE ADDITIONAL LICENSE. Be it enacted by the Senate and House of Representatives in General Court assembled, and by authority of the same as follows:

Section 1.

- (a) Notwithstanding section 17 of chapter 138 of the General Laws or any other general or special, rule or regulation to the contrary, the licensing authority of the Town of Westford may grant one (1) additional license for the retail of alcohol beverages under section 15 of said chapter 138 to **Feng You, Inc.** or a

related entity, or its successor and/or assign, to be exercised at and located at **175 Littleton Road, Westford (Parcel ID: 017 0013 000)**. A license granted under this section shall be subject to all of said chapter 138 except said section 17.

- (b) Once issued, the licensing authority shall not approve the transfer of the license issued under this section to any other location, but it may grant the license to a new applicant at the same location if the applicant files with the authority a letter from the department of revenue indicating the license is in good standing with the department and that all applicable taxes have been paid.
- (c) If the license granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority, which may then grant the license to a new applicant at the same or a different location; or act in relation thereto.

Select Board recommends

ARTICLE 17: Restrict Motorboats on Keyes Pond	<i>Citizens' Petition</i>
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Motorboating on Keyes Pond in Westford, MA will be regulated as follows: In accordance with M.G.L. c. 1312, s. 45, it shall be unlawful for any person to introduce, operate, or permit and suffer to be operated on Keyes Pond a motorboat powered by an internal combustion engine. For purposes of this section, the use of any craft designed and utilized solely for the control or removal of aquatic plants or use of any craft in an emergency to protect life and/or property are specifically excepted.

Select Board recommends dismissal and to bring back to the fall Special Town Meeting

GENERAL BYLAW AMENDMENTS

ARTICLE 18: Amend the Town's General and Zoning Bylaws to Reflect Inclusive Language	<i>Select Board</i>
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To see if the Town will vote to amend the Town's General and Zoning Bylaws to reflect recent amendments to the Town Charter that will change the name of the Board of Selectmen to the "Select Board," by striking out, in every instance in which they appear in reference to that body, the words "Board of Selectmen" or "Selectmen" and inserting in place thereof the words "Select Board"; and by striking out, in every instance in which they appear in reference to Board members individually, the word "Selectman" and "Selectmen" and inserting in place thereof the words "Select Board Member" or "Select Board Members"; and further to authorize the Town Clerk to make non-substantive, ministerial revisions to ensure that gender and numerical issues in related text is revised to properly reflect such change in title, and to make other non-substantive, ministerial revisions to ensure consistency as to formatting of the bylaws' text.

A complete copy of the revised General and Zoning Bylaws with said ministerial revisions implemented and expressed through redlining is on file with the Town Clerk.

Or act in relation thereto.

Select Board recommends

ARTICLE 19: Establish a Municipal Charges Lien Pursuant to General Laws Chapter 40, Section 58 for Unpaid Stormwater Utility Fees	<i>Select Board</i>
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To see if the Town will vote to establish a municipal charges lien pursuant to General Laws Chapter 40, Section 58 for unpaid stormwater utility fees assessed by the Town pursuant to Chapter 94 of the Town of Westford General Bylaws;

Or act in relation thereto.

Finance Committee and Select Board recommends

ZONING BYLAW AMENDMENTS

ARTICLE 20: Amend the Zoning Bylaw to Allow for Home Occupations By Right	<i>Planning Board</i>
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To see if the Town will vote to amend Section 3.4 of the Zoning Bylaw – Home Occupations – to permit Home Occupations By Right in the Residence A and Residence B Zoning Districts provided that the Home Occupation complies with established performance standards. The full text of the proposed amendment is on file with the Town Clerk;

Or act in relation thereto.

Select Board and Planning Board recommendation at Town Meeting

ARTICLE 21: Amend Zoning Bylaw Sections 2.1.1: Establishment, 5.3: Signs, 8: Special Districts, 10.2: General Definitions, Appendix A: Table of Principal Use Regulations, and Appendix B: Table of Accessory Uses Regulations to define and regulate Restaurant Drive-Through Facilities	<i>Planning Board</i>
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To see if the Town will vote to amend Sections 2.1.1, 5.3, 8, 10.2, Appendix A, and Appendix B of the Westford Zoning Bylaw to allow Restaurant Drive-Through Facilities in certain zoning or zoning overlay districts by Special Permit from the Planning Board, and related changes. The full text of the proposed amendment is on file with the Town Clerk;

Or act in relation thereto.

Select Board and Planning Board recommendation at Town Meeting

ARTICLE 22: Amend Section 9.5.1 of the Zoning Bylaw to Not Allow a Proposed Zoning Bylaw Change to Return to Town Meeting for Two Years After an Unfavorable Vote	<i>Citizens' Petition</i>
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That the Town vote to amend the Zoning Bylaws, Section 9.5.1, of the town of Westford to insure the town honors the vote of the Town Meeting for at least two years as shown in the red-lined original text below: “Section 9.5.1 Amendments. No proposed change to this Zoning Bylaw which has been unfavorably acted upon by the Annual Town Meeting shall be considered by the Town Meeting within two (2) years after the date of

such unfavorable action. ~~unless adoption of the proposed change has been recommended in the final report of the Planning Board to the Town Meeting.”~~

Select Board and Planning Board recommendation at Town Meeting

ARTICLE 23: Amend the Zoning Bylaw to Expand the Zoning Overlay District Map for Senior Residential Multifamily Overlay Districts	<i>Citizens' Petition</i>
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To see if the Town will vote to amend the Zoning By-Law amending the Westford Board of Assessors' Zoning Overlay District Map for Senior Residential Multifamily Overlay Districts, by adding the following maps and parcels to be included in said Senior Residential Multifamily Overlay District (SRMOD)MAP: Map 047 Parcel 0023 Lot 0000 & Map 047 Parcel 0044 Lot 0002 or an act in relation thereto.

Select Board and Planning Board recommendation at Town Meeting

Westford FY22 Finance Committee Report

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this _____ day of _____ in the Year of our Lord 2021.

Andrea Peraner-Sweet (Chair)

G. Thomas Clay (Vice-Chair)

John H. Cunningham

J. Scott Hazelton

Anita Tonakarn-Nguyen

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

I HEREBY CERTIFY THAT I HAVE SERVED THE FOREGOING WARRANT BY POSTING A TRUE AND ATTESTED COPY THEREOF AT THE TOWN HALL, LIBRARY AND AT EACH POST OFFICE IN THE SAID TOWN OF WESTFORD AT LEAST FOURTEEN DAYS PRIOR TO THE TIME OF HOLDING SAID MEETING.

<p>Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2021</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	139,422	151,724	164,025
9	120,570	135,641	150,712
8	111,677	125,637	139,596
7	101,976	115,530	129,083
6	88,716	104,301	119,886
5	77,806	91,474	105,142
4	69,920	82,203	94,486
3	60,712	71,961	83,210
2	53,203	63,042	72,881
1	44,717	52,573	60,428

BAND	POSITION TITLE
10	Fire Chief
10	Police Chief
9	DPW Director (Department of Public Works)
9	Deputy Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
8	Facilities Director
7	Deputy Fire Chief
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Health Director
7	Town Engineer
6	Budget Director
6	Building Commissioner
6	DPW Business Manager
6	Director of Environmental Services
6	Principal Assessor

Westford FY22 Finance Committee Report

6	Town Accountant
6	Treasurer/Collector
6	Water Operations Manager
6	Water Superintendent
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Highway Operations Supervisor
5	Town Clerk
4	Assistant Library Director
4	Assistant Town Accountant/Finance & Budget Analyst
4	Compliance Manager/Water Department
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Payroll Administrator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS	MIN	MAX
Auxiliary Firefighter	N/A	13.50
Library Page	13.50	14.50
COA Lead Van Driver	15.45	21.17
COA Van Driver	13.50	18.55
Evening Supervisor/Senior Center	14.00	20.21
Senior Volunteer Worker	13.50	17.19
Student Intern	13.50	15.00
Receptionist	13.50	15.89
Registrar	13.50	17.19

Salary range adjustment of 2.0% effective 7/1/21

Glossary

Appropriation: An authorization by Town Meeting to spend money for a specific purpose.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

Close outs: Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water, Stormwater, Recreation, and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Money collected by the various Town departments or agencies that are not voted by the Town to offset the appropriations of a specific Town department. Examples include permit fees and meals tax.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments, including principal and interest, are not excluded from the limits set by Proposition 2½ and is included in the operating budget.

Operating budget: The plan of proposed spending and estimated receipts for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: A law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

Revolving fund: Moneys, usually derived from fees that may be used by a Town department for specific use without Town Meeting appropriation.

Special Education Reserve Fund: A reserve fund established in 2018 that allows the Westford Public Schools to appropriate any remaining balance in their general fund budget to pay for future unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation. Funds may be expended from the reserve fund by a majority vote of the School Committee and Board of Selectman. The balance in the reserve fund shall not exceed two percent of the annual net school spending of the school district.

Stabilization fund: Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for unforeseen circumstances. It requires a majority vote of Town Meeting to contribute to this fund, and a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure. In addition to the main stabilization fund, the town also has stabilization fund for capital and health insurance.

Warrant: A list of items to be acted on by Town Meeting.

NOTES

Town of Westford
55 Main Street
Westford, MA 01886

Presorted Standard

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Westford, MA 01886
Permit No. 12



COME TO
TOWN MEETING
AND MAKE YOUR
VOICE HEARD

SATURDAY, June
12, 2021
9:00 AM
Westford Academy
Trustees Field
30 Patten Road