

\$132,238,877

Westford Finance Committee

Report and Recommendations

2022 Annual Town Meeting Warrant

Westford Academy Trustees Field
30 Patten Road
Saturday, June 11, 2022
9:00 a.m.



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

Table of Contents

Town Meeting Information	1
Finance Committee FY23 Budget Summary	4
FY23 Budget Policy Direction	6
FY23 Budget Highlights	7
FY23 Recommended Budget	8
Revenue and Available Funds	14
A Balanced Budget	16
Capital Projects and Equipment	17
American Rescue Plan Act (ARPA) Funding	18
FY21-FY23 Financial Summary and Reserves	20
Departmental Detail	
General Government	21
Public Safety	22
Education	24
Public Works	29
Health & Human Services	31
Culture & Recreation	32
Debt Service	34
Unclassified	37
Water Enterprise Fund	39
Recreation Enterprise Fund	40
Ambulance Enterprise Fund	41
Stormwater Enterprise Fund	41
Community Preservation Fund	42
Community Preservation Funds – FY23 Recommended Allocations	42
Finance Committee Reserve Fund Transfers – FY22	45
Annual Town Meeting Warrant Articles	46
Pay Classification Plan	62
Glossary	64



Town Meeting Information
SATURDAY, June 11, 2022
9:00 AM

(Rain Date: Sunday, June 12, 2022 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 20, 2022, 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 12, 2022, 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.

Transportation:

Free transportation to Town Meeting is available to all Town residents. Please call the Cameron Senior Center at (978) 399-2322 by Wednesday, June 8th to reserve your spot or sign up here: <https://www.westfordma.gov/FormCenter/Senior-Center-19/Transportation-Request-for-Town-Meeting-74>

Food Trucks:

This year, the Twizted Pickle food truck will be providing coffee and breakfast sandwiches from 8:15-9:00 am and lunch during our midday break at approximately 12:00 PM! Please visit <https://westfordma.gov/1479/Town-Meeting-Food-Truck> to see their special menu for Westford's Annual Town Meeting. After lunch the meeting will resume at 1:15 PM.

Family Friendly Area:

There will be a designated family friendly area towards the back of the field where you can sit with a bit more room for your children and fully participate in the meeting.

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. Online copies of the Warrant Articles and Motions can be found here: <https://westfordma.gov/DocumentCenter/Index/1274>. For general information about the conduct of Town Meeting, including informational videos, please visit the Town Moderator's page at <https://westfordma.gov/891/Town-Moderator>. If you have a question about process during the meeting, and don't want to ask it at the microphone, you may approach any of the "Meeting Mentors" posted on the sidelines. These are volunteers who are knowledgeable about Town Meeting. They are eager to assist and informally answer any questions you may have.

Annual Town Meeting Instructions:

We want to thank each of you for attending Town Meeting. Every item on the Warrant is of importance to how we live here in Westford, none of these items are decided in advance and none can be decided without the voters. Democracy works best when the greatest number of people participate.

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

The Upper Merrimack Valley Medical Reserve Corps (MRC) will be hosting a tent where water, sunscreen, insect repellent, and face masks will be available. Face masks are not required at the Meeting, however, please feel free to wear one if you are more comfortable doing so. Shade tents will be available on the sides of the field. Hand sanitizer dispensers are available throughout the field to allow for easy access.

Upon check-in, you will be provided with an electronic vote tabulator and an orange voting card. If Article 1 (Authorize the Use of Electronic Vote Tabulators at Town Meeting) is approved, the electronic vote tabulators will be used for the entirety of the meeting and the Moderator will provide instructions for the use of these devices.

If Article 1 is not approved, we will use the orange voting cards. In that case, 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 paper ballot by a teller.

You should keep your electronic vote tabulator with you at all times while at the meeting. If you leave the high school grounds for any amount of time you must hand in your device and pick up a new one from the tellers when you return. **All electronic vote tabulators must be placed in the designated boxes when leaving the Town Meeting.**

Thank you again for participating in our legislative process!

Finance Committee FY23 Budget Summary

The Westford Finance Committee has worked cooperatively and diligently with the Town Manager, the Select Board and Town Departments to help formulate the FY23 budget. We can report that an efficient, effective, and equitable Town budget has been prepared for presentation to the Town Meeting on June 11, 2022. The FY23 budget of \$132,238,877 represents a 1.66% increase from \$130,080,947 from FY22. The budget is supported by \$90,750,487 from the total tax levy, an increase of 2.99% over FY22. Local revenues increase by 6.93%, from \$7,738,424 last year to 8,274,911 for this budget year showing a healthy recovery of revenues lost during the pandemic. Other revenues include; Free Cash \$1,901,019, Enterprise Revenue at \$7,948,057, Available Funds of \$2,949,412, and State Aid at \$20,414,991. Federal and State emergency grants related to the pandemic were significant. The Town of Westford was awarded \$2,142,123 in CARES act money and \$7,417,971 in grants under the American Rescue Plan Act (ARPA) for a combined total of \$9,560,094 in federal aid. Under the provisions of Federal law, the Town can apply up to 10M in ARPA funding to replace lost revenue as a result of the pandemic.

The Town's revenue was applied 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 2.02% increase in public safety spending from \$11,441,497 in FY22 to \$11,673,063 in FY23, due to an increase in staffing in both the police and fire departments; a 2.89% increase in education spending from \$63,421,288 in FY22 to \$65,256,897 in FY23; a 3.28% increase in the "unclassified" budget from \$19,148,741 in FY22 to \$19,777,638 in FY23, due to increases to the Town's retirement assessment and other employee benefits; a 2.21% increase for the Department of Public works from \$5,542,265 in FY22 to \$ 5,664,794 in FY23 for the maintenance and upkeep of facilities and maintenance; a 9.47% increase in General Government from \$4,342,567 in FY22 to \$4,753,735 in FY23 due mostly to an increase in comp reserve to bargain five labor contracts; an increase in Health & Human Services from \$1,171,203 in FY22 to \$1,189,970 in FY23; and an increase of 1.76% to Debt Service from \$6,164,354 in FY22 to \$6,272,642 in FY23.

The FY23 budget features numerous capital investments, totaling \$5,960,796. These capital requests are funded using available funds, including free cash, enterprise retained earnings, and capital stabilization funds. The Town may also issue notes to pay for more expensive capital projects, such as the Cameron Senior Center HVAC system, the Plain Road sidewalk extension, and the public safety radio system upgrade. The Stormwater Enterprise is also issuing bonds for the design of several culverts. The debt service for this project will be paid using Stormwater Enterprise revenue. In addition, an \$80,000 transfer to the capital stabilization fund is included. The capital stabilization fund has a balance of \$1,028,642 as of March 31, 2022. However, Article 7 is requesting that the town appropriate \$580,000 from capital stabilization for the construction of the new fire training tower. Proceeds from the sale of 35 Town Farm Road are earmarked to reimburse the capital stabilization fund at a future town meeting.

The Town maintains \$5,505,421 in the stabilization fund and has a projected year-end balance of \$2,383,144 in free cash after Town Meeting. The stabilization funds and free cash represent approximately 6.67% of the total general fund budget, which complies with accepted accounting practices and protects the Town's AAA bond rating.

Westford FY23 Finance Committee Report

The Finance Committee is pleased to report that the Town has balanced its budget for FY23 without requiring a proposition 2 ½ override. There are many areas in which the Town has made smart decisions to increase efficiencies. These include the recent creation of the Department of Public Works, moving responsibilities of Parks and Grounds and Cemetery departments to the DPW, centralizing building maintenance of several Town buildings in the Public Buildings department, the installation of electric vehicle charging stations at 3 locations in town (Westford Academy, Town Hall and Abbott Elementary School) at no cost due to grant awards, the purchase of the Town's first electric vehicle for the School's courier, continued commitment of the Police department to purchase hybrid Police Cruisers with significant fuel, maintenance and greenhouse gas emissions savings, energy efficient audit agreement with Ameresco to increase the efficiencies and reliability of Town buildings, and moving the Town to partially self-funded health insurance as of March 2022.

However, we also wish to report that there are factors, which could impact the Town's budget in years to come. The School Committee has approved an expansion of school services to include non-tuition funded full-day kindergarten. Financing for this expansion will utilize existing retained revenue from the current tuition-based program and Extended day Kindergarten, School Choice revolving funds and \$587,730 in one-time Elementary and Secondary Emergency Funds (ESSER III). The school administration has expressed confidence that when the funding bridge ends in FY26 the full day program will be incorporated into the school's FY27 budget without strain because of a diminishing school population at higher grades. However, some Finance Committee members are concerned that there is a risk that assumptions supporting this transition could be impacted by unexpected increases which could result in a budget shortfall.

The Finance Committee is concerned about the impact on this and future budgets in other areas as well. The price of fuel has increased considerably since the FY23 budget development. The budget assumes a fuel cost of \$3.00 where current pricing is over \$4.00 per gallon. Inflation is also on the rise and could impact supplies, equipment, and other purchases in FY23. The use of one-time funds (such as ARPA and grants) for the salary position of Community Wellness Coordinator and Sustainability Director put these positions at risk if funding is not secured in future years. Similarly, Fire department staffing requests, Paramedic and EMT continuing education and training, and several subscription and membership services are currently funded through one-time ARPA funding. Capital projects are always being analyzed by the Finance Committee and Capital Planning Committee. Three such projects on the horizon are the new building at 51 Main St, the Library expansion, and the replacement of the Blanchard Middle School roof. All of these items will be monitored by the Finance Department, Town Manager's office, Select Board and Finance Committee on a continual basis throughout the fiscal year.

Fluctuating new growth remains a concern. This 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.

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 FY23 budget challenge.

Town of Westford Finance Committee (FY22)

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.

Kristina Greene, Chair	Jeff Hillam
Tom LaFlamme, Vice-Chair	Jake Levy
Dennis Galvin, Clerk	Beth Morrison
Heather FitzPatrick	Hari Vetsa
Ingrid Nilsson	

FY23 Budget Policy Direction

The Town Manager will prepare the FY23 operating budget and a three-year projection of expenses and revenue. The FY23 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Make every attempt to fund the OPEB obligation as outlined in the OPEB Funding Policy.
- Maintain minimum recommended reserves at 5% of the general fund operating budget.
- Attempt to maintain services at current levels. If anticipated FY23 revenue and excess Free Cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate a minimum of \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY22, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. The target total for bond payments should fall within the range of 7-10% of the Town's operating budget.
- Identify and prioritize expenditures, capital projects, and other uses to be funded using the American Rescue Plan Act revenue.
- 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 moving to a partially self-funded health insurance plan and determine the impact on our FY22 and FY23 budget.
- 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.

FY23 Budget Highlights

The following were utilized to develop the FY23 recommended budget:

- Support a budget for FY23 which attempts to maintain similar levels of service to residents as in FY22, 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.
- Increase 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 funding OPEB at \$919,661 in the FY23 operating budget (Article 11), which is \$238,704 more than the FY22 appropriation. The Select Board also supplemented the OPEB contribution with \$267,000 in American Rescue Fund Act (ARPA) funding. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY23 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$33,448 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 13).
- Continue to monitor the newly formed health insurance trust account with the goal of building the trust fund balance to \$3,600,000.
- Fund contractual salary increases for union employees. For the Town, 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. The IAFF (fire fighters) contract is expiring on June 30, 2024. For the Schools, the Unit A (teachers), Unit B (coordinators), Unit C (nurses), Unit E (teaching assistants), Unit G (reading/math interventionists), School Office Professionals, Central Office Support Staff, Custodians/Maintenance, and the Special Education Drivers agreements expired at the end of FY22. The Food Service Workers agreement expires at the end of FY24.
- Fund \$1,541,796 in capital appropriations in "Pay-as-You-Go" funded with Free Cash. Another \$425,000 in available funds is being allocated from the Water Enterprise and \$24,000 from the Ambulance Enterprise to fund their respective capital requests. There is currently \$1,028,642 in the capital stabilization fund, and we are recommending transferring \$80,000 from Free Cash to capital stabilization to ensure we have emergency funds available for our continually aging infrastructure. In addition, \$580,000 is being transferred from capital stabilization to fund the construction of the fire training tower. Proceeds from the sale of 35 Town Farm Road are earmarked to replenish the capital stabilization fund at a future town meeting.
- Pay the FY22 snow & ice deficit of \$234,223 with free cash (Article 3) 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 FY23.
- Plan for \$800,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY23.

FY23 Recommended Budget

Description	Amount	Page
Operating Budget	\$126,569,270	50
Capital Appropriations	\$1,541,796	47
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$2,572,057	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	\$449,384	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	\$580,275	
Allowance for Abatements	\$526,095	
TOTAL FY23 BUDGET	\$132,238,877	

Operating Budget

The Town’s operating budget is **\$126,569,270** for FY23. This year’s operating budget increased by \$3,525,969, or 2.87%, over the FY22 operating budget of \$123,043,301.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.56% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.11% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.63%, Enterprise Funds at 6.89%, Debt Service at 4.96%, and Community Preservation at 0.85% 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 80.42% over thirteen years, from \$6,455,000 in FY10 to a projected \$11,646,294 in FY23. The Middlesex retirement assessment for FY23 increased by 5.26% to \$6,263,082 from \$5,950,276 the previous year. Since FY10, this assessment has increased by 144.43% 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 999.9 full-time equivalents (FTE) or people. Of those 765.4 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. The General Fund supports 683.8 of the school employees and 81.6 employees are funded from grants and revolving funds. The remaining 234.5 FTEs, an increase of 8.6 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 \$26,940,239 in debt obligations, including \$23,031,691 in outstanding principal and \$3,908,547 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$17,308,488, 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 \$9,631,751.

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 \$1,541,796 from Free Cash, represents an increase of \$202,939 from the \$1,048,857 appropriated for capital in June of 2020 and \$290,000 appropriated for capital in October of 2021.

Other Articles

There is an FY22 supplemental budget appropriation of \$234,223 for the snow and ice deficit. Community Preservation funds of \$2,229,736 are included and are detailed later in this report. The Water Enterprise is requesting authorization to use retained earnings of \$425,000 for capital improvements. The Water Enterprise is also requesting \$33,448 to fund OPEB for Water retirees. The Ambulance Enterprise is requesting \$24,000 to purchase two new rescue boats (with the remaining \$49,000 coming from Free Cash). Please note that Enterprise Capital is paid for by each department's respective fees. The remaining funds include \$45,000 for perchlorate and \$580,000 from capital stabilization for the construction of a new fire training tower.

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 FY23 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 decreasing by approximately \$16,241, or 3.0% 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 \$195,000.

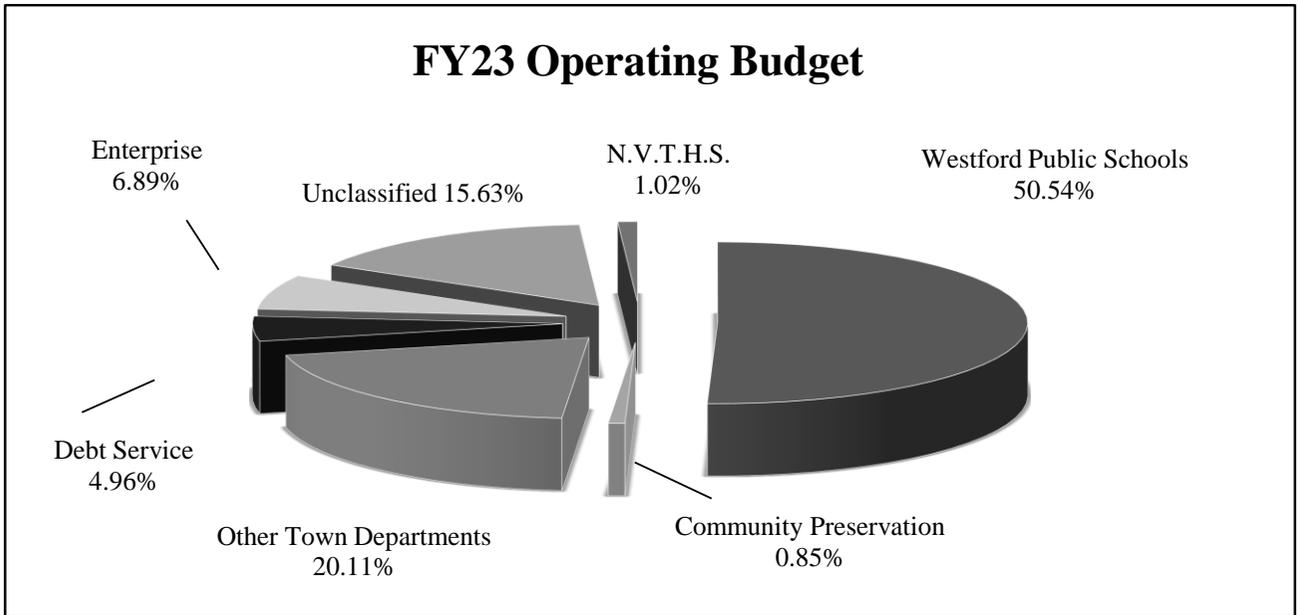
Westford FY23 Finance Committee Report

Allocation of FY23 Funding by Department

		FY21	FY22	FY23	FY23	FY22-FY23
	DEPARTMENT	ACTUAL	BUDGET	REQUEST	TMR BUDGET	% Increase
122	Select Board	21,347	19,608	26,306	26,306	34.16%
123	Town Manager	432,594	445,068	463,185	462,985	4.03%
131	Finance Committee	8,513	57,855	134,065	134,065	131.73%
132	Finance Director	148,738	157,096	161,165	160,765	2.34%
135	Town Accountant	280,587	339,311	347,348	347,098	2.29%
141	Board of Assessors	329,628	356,572	370,602	363,838	2.04%
145	Treasurer/Collector	297,768	326,875	334,343	333,693	2.09%
151	Legal Services	140,357	160,000	160,000	140,000	-12.50%
152	Human Resources	265,796	302,912	687,570	681,463	124.97%
155	Technology	1,020,983	1,117,823	946,643	926,993	-17.07%
161	Town Clerk	271,296	279,214	296,999	296,999	6.37%
170	Permitting Department	295,159	318,923	325,257	325,257	1.99%
171	Conservation Commission	95,040	90,883	93,418	93,418	2.79%
175	Planning Board	51,450	94,770	118,224	110,724	16.83%
176	Zoning Board of Appeals	1,850	2,405	2,595	2,595	7.90%
192	Town Hall	113,098	118,642	103,342	102,842	-13.32%
199	Public Buildings & Properties Maintenance	104,765	154,610	246,869	244,694	58.27%
210	Police Department	5,600,879	5,898,194	6,068,477	6,015,845	1.99%
215	Public Safety Communications	799,218	900,136	964,453	915,239	1.68%
220	Fire Department	3,860,222	4,139,042	4,248,679	4,232,529	2.26%
241	Building Department	353,311	407,775	411,691	411,691	0.96%
244	Sealer Weights & Measures	3,000	3,000	3,000	3,000	0.00%
291	Emergency Management	11,590	11,774	11,960	11,960	1.58%
292	Animal Control	46,826	44,265	45,442	45,442	2.66%
294	Tree Warden	36,003	37,311	37,357	37,357	0.12%
300	Westford Public Schools	60,378,231	62,236,867	64,187,590	63,961,692	2.77%
310	Nashoba Tech	1,078,168	1,184,421	1,295,205	1,295,205	9.35%
405	Department of Public Works	242,676	248,429	259,489	259,489	4.45%
410	Engineering Department	220,450	323,274	331,869	327,869	1.42%
421	Highway Department	2,449,161	2,641,324	2,722,472	2,662,472	0.80%
432	Recycling	639,862	525,048	636,027	541,027	3.04%
433	Solid Waste	1,299,260	1,440,139	1,507,588	1,507,588	4.68%
442	Wastewater Treatment Management	209,700	224,917	233,930	224,430	-0.22%
491	Cemetery Department	133,342	139,134	141,919	141,919	2.00%
510	Board of Health	436,713	461,161	486,472	468,738	1.64%
541	Council on Aging	468,593	560,887	592,077	577,977	3.05%
543	Veterans Services	99,350	149,155	143,255	143,255	-3.96%
610	Library	1,649,002	1,776,298	1,807,220	1,807,220	1.74%
650	Parks	233,288	288,398	310,389	310,389	7.63%
660	Land Management	42,072	32,266	47,916	47,916	48.50%
670	Historical Commission	10,830	12,650	15,650	11,950	-5.53%
710	Debt Service	5,856,914	6,164,354	6,272,642	6,272,642	1.76%
940	Otherwise Unclassified	(1,396,048)	(1,475,963)	(1,415,635)	(1,415,635)	-4.09%
945	Employee Benefits & Miscellaneous	18,141,387	19,943,747	21,112,772	9,996,212	-49.88%
990	Transfers to/from Other Trusts	1,218,957	680,957	1,186,661	11,197,061	1544.31%
	Total General Fund	108,001,925	113,341,527	118,484,498	116,766,214	3.02%
240	Community Preservation Fund	800,753	835,406	1,079,350	1,079,350	29.20%
600	Water Enterprise	3,991,203	4,685,497	4,646,100	4,639,225	-0.99%
630	Recreation Enterprise	761,845	1,429,996	1,356,805	1,356,805	-5.12%
640	Ambulance Enterprise	1,265,480	1,541,213	1,467,194	1,464,944	-4.95%
650	Stormwater Enterprise	818,241	1,209,662	1,262,732	1,262,732	4.39%
	Total Operating Budget	115,639,448	123,043,301	128,296,679	126,569,270	2.87%

Westford FY23 Finance Committee Report

	FY22 BUDGET	FY23 TMR	FY22 to FY23 \$ Increase	FY22 to FY23 % Increase
General Government	4,342,567	4,753,735	411,168	9.47%
Public Safety	11,441,497	11,673,063	231,566	2.02%
Education	63,421,288	65,256,897	1,835,609	2.89%
Public Works	5,542,265	5,664,794	122,529	2.21%
Health & Human Svcs	1,171,203	1,189,970	18,767	1.60%
Culture & Recreation	2,109,612	2,177,475	67,863	3.22%
Debt Service	6,164,354	6,272,642	108,288	1.76%
Unclassified	19,148,741	19,777,638	628,897	3.28%
Community Preservation	835,406	1,079,350	243,944	29.20%
Water Enterprise	4,685,497	4,639,225	(46,272)	-0.99%
Recreation Enterprise	1,429,996	1,356,805	(73,191)	-5.12%
Ambulance Enterprise	1,541,213	1,464,944	(76,269)	-4.95%
Stormwater Enterprise	1,209,662	1,262,732	53,070	4.39%
TOTAL OPERATING BUDGET	123,043,301	126,569,270	3,525,969	2.87%



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 2023 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 \$13.59 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 eighth consecutive year.

General Government expense is growing at a rate of 1.6% 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 6.3%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.2%. Health and Human Services is growing at 3.5% 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 (+1.9% increase) sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have off-set the stagnant state aid.

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 FY23)

	<i>DOLLARS IN 000'S</i>				Adjustment	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2023</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$4,754	\$1,174	2.2%	-\$362	\$812	1.6%
Public Safety	\$7,007	\$11,673	\$4,666	4.0%	-\$398	\$4,268	3.7%
Westford Public Schools	\$43,489	\$63,962	\$20,473	3.0%		\$20,473	3.0%
Nashoba Tech	\$582	\$1,295	\$713	6.3%		\$713	6.3%
Public Works	\$4,292	\$5,665	\$1,373	2.2%		\$1,373	2.2%
Health & Human Services	\$760	\$1,190	\$430	3.5%		\$430	3.5%
Culture and Recreation	\$1,681	\$2,177	\$496	2.0%		\$496	2.0%
Debt Service	\$9,713	\$6,273	(\$3,440)	-3.3%		-\$3,440	-3.3%
General Liability and Employee Benefits	\$9,591	\$19,777	\$9,558	5.7%		\$9,558	5.7%
Total General Fund	\$80,695	\$116,766	\$35,443	2.9%	-\$760	\$34,683	2.8%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$1,225	626	5.7%		\$626	5.7%
Other	\$1,723	\$1,555	(168)	-0.8%		-\$168	-0.8%
Total	\$83,012	\$119,546	35,901	2.8%	-\$760	\$35,141	2.8%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$90,750	\$35,303	3.9%		\$35,303	3.9%
State Aid	\$19,882	\$20,415	\$533	0.2%		\$533	0.2%
Local Revenue	\$6,467	\$8,275	\$1,971	1.9%		\$1,971	1.9%
Other	\$84	\$106	\$22	1.8%		\$22	1.8%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$119,546	\$37,829	3.0%	\$0	\$37,829	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

FY23 Projected Revenue

	FY22 Budgeted Revenue	% of Tot. Rev.	FY23 Projected Revenue	% of Tot. Rev.	% Change from FY22
Property Tax Revenue (residential & commercial) - Base*	\$87,245,026		\$89,950,487		2.08%
New Growth	870,884		800,000		-8.14%
Sub-total: Property Tax Levy	88,115,910	67.74%	90,750,487	68.63%	2.99%
State Aid	20,270,627	15.58%	20,414,991	15.44%	0.71%
Local Revenue	7,738,424	5.95%	8,274,910	6.26%	6.93%
Enterprise Revenue/Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	8,132,449	6.25%	7,948,057	6.01%	-2.27%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	3,449,248	2.65%	2,949,413	2.23%	-14.49%
Appropriations from Free Cash (estimated)	2,374,289	1.83%	1,901,019	1.44%	-19.93%
Total Revenue	\$130,080,947	100.00%	\$132,238,877	100.00%	1.66%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.00%	0	0.00%	
Total Outlay	\$130,080,947	100.00%	\$132,238,877	100.00%	1.66%

*Note: The Tax Revenue Base increase of 2.99% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.08% (\$89,950,487/\$88,115,910) 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 76% 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. Though we have experienced several low to moderate years after Cornerstone Square and Princeton Properties were completed, there are several projects that are either in the permitting or currently under construction. Examples of the development include; 17 market-rate age-restricted (55+) units and 7 age-restricted affordable units at Balsam Circle (formerly 21 and 23 Carlisle Road); 8 single-family detached dwellings on Diane Lane (formerly 0 & 37 Carlisle Road); 8 single-family detached dwellings on Colonel Rolls Drive (off Hartford Road); construction of 5 single-family detached dwellings and the conversion of the historic former Hick's Farm to a total of 4 additional

Westford FY23 Finance Committee Report

dwelling units (formerly 124 Main Street); 23 single-family detached dwellings at Wendell Place (off Nutting Road); 29 single-family detached dwellings at Spalding Hill Estates (off St. Augustine Drive and Dunstable Road); 5 single-family detached dwellings at 71 Powers Road; ongoing permitting for the construction of a 15,000 square foot building for the purposes of Wholesale Trade Use, intended for various commercial contractors at 5 Makepeace Road; the anticipated permitting for a 30,000 square foot tenant fit up in the existing building at 5 Technology Park Drive; and the anticipated permitting for a 50 foot by 100 foot 3-unit industrial building at 487 Groton Road. The Permitting Department and Assessor's Office developed an analysis that anticipates approximately \$800,000 in new growth for FY23.

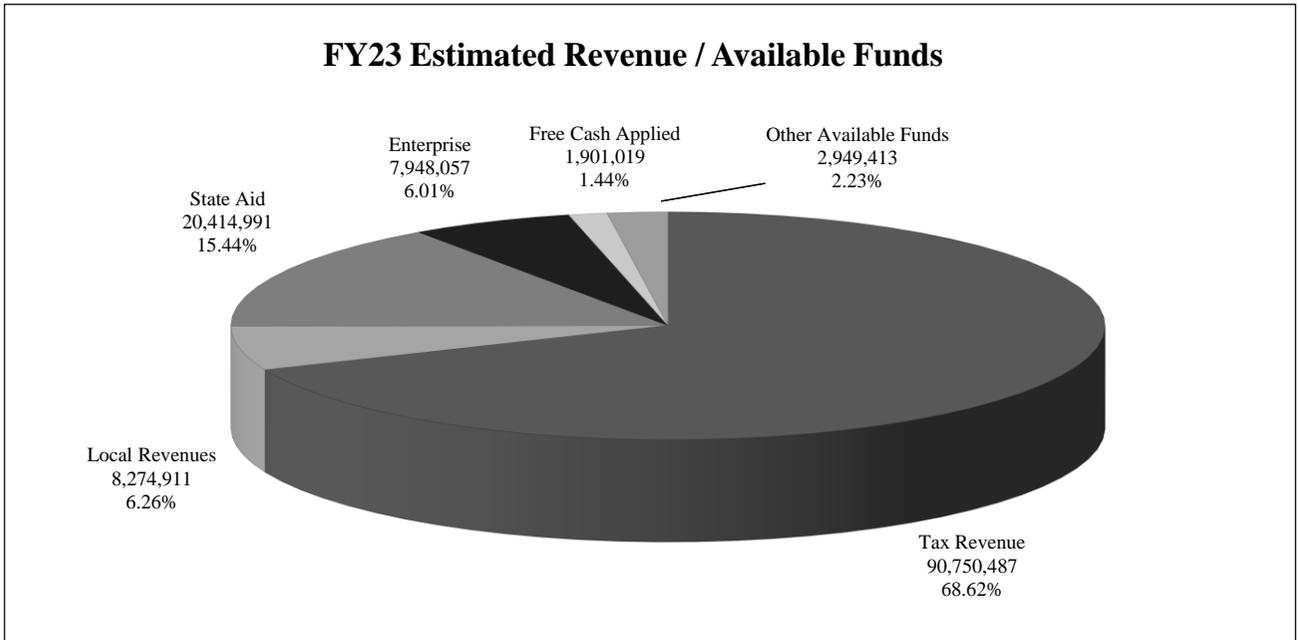
The data above concerning the state aid represents the governor's initial budget proposal from the end of January 2022. The Chapter 70 funding (for education) is proposed to increase by 0.78%, and Unrestricted Government Aid is increasing by 2.70%.

Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 6.93%, due primarily to increases in meals and hotel excise taxes as we recover from the COVID-19 pandemic.

The enterprise revenue/retained earnings appropriation is decreasing slightly by \$184,392, or 2.27%. The Recreation Enterprise final revenue projection as approved by the Department of Revenue in FY22 was \$823,392. The FY23 projection for Recreation Enterprise revenue is \$1,247,100 in anticipation that the WPC after school program continues to increase attendance. The water enterprise is also increasing from \$4,725,986 in FY22 to \$5,064,225 in FY23 as additional retained earnings are being appropriated for capital projects. These increases are offset by a decrease to Stormwater Enterprise, where overall revenue applied to the budget is decreasing by \$199,742. The Ambulance Enterprise is also decreasing from \$1,263,889 in FY22 when they replaced one of the ambulances, to \$899,000 in FY23.

The amount of available funds used has decreased by \$499,835, or 14.49%, from \$3,449,248 in FY22 to \$2,949,413 in FY23. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY23 Council on Aging budget, \$33,448 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$580,000 from capital stabilization to pay for the new fire training tower located at 60 Forge Village Road, \$100,000 from overlay surplus, \$3,229 from the Fund Balance Designated for Debt Service to offset the operating budget, and \$2,229,736 in Community Preservation funding.

The appropriation from free cash is decreasing by \$473,270, or 19.93%, from \$2,374,289 in FY22 to \$1,901,019 in FY23. This year, the town is recommending using \$1,541,796 in Free Cash to fund capital items, \$234,223 to fund the snow & ice deficit, \$80,000 to transfer to the capital stabilization fund, and \$45,000 to fund ongoing perchlorate remediation expenses.



A Balanced Budget

For the eighth 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 6.67% of the general fund operating budget, or \$1,972,467 over the 5% minimum recommended reserves as of June 30, 2022.

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. The five-year requests, including FY23, for Capital items exceeds \$63,500,000. That total consists of several large projects including the Town Center Building, the Library expansion, the renovation of the Nab Fire Station, and others. In addition to projects not yet identified, large projects that are still being or yet to be studied under the recreation and the school administration feasibility studies are not included in the balance of five-year requests.

For FY23, the Capital Planning Committee recommends \$5,960,796 for capital purchases. It is not the Capital Committee's roll to decide how to fund the projects it recommends. The Town has proposed capital projects will be funded as follows: \$1,621,796 from free cash (including \$80,000 to be transferred to the capital stabilization fund), \$425,000 from Water Enterprise retained earnings, \$500,000 from bonding under Stormwater Enterprise, \$24,000 from Ambulance Enterprise retained earnings, \$2,810,000 borrowed increasing the town's non-excluded debt, and \$580,000 from the capital stabilization fund.

Of the \$5,960,796 recommended by the capital committee, \$821,796 of the capital items relate to the Westford Public Schools and include \$106,796 related to computers and technology, \$270,000 for the rehabilitation of a wastewater treatment tank at Blanchard Middle School, \$250,000 for a school administration and occupancy feasibility study, \$105,000 for two vehicles, and the remaining \$90,000 of funds being used for facility upgrades and improvements to replace kitchen refrigeration and freezers at Miller School. These items would be funded by Free Cash. Free Cash would also be used for Town capital items including: \$341,000 for IT purchases including \$193,000 for network upgrades, \$102,000 for server/storage replacement's and \$46,000 for new computers; \$49,000 towards two fire rescue boats, \$320,000 for DPW projects including \$100,000 for Boston Road appraisals needed for the reconstruction project, \$155,000 for Pedestrian safety improvements near Jack Walsh, West Street and the second Phase of the Plain Road project, and \$65,000 for a dump truck; and \$10,000 for the updating the cost estimations for the J.V. Fletcher Library expansion project.

In addition, the Capital Planning Committee is recommending the transfer of \$80,000 from free cash to the capital stabilization fund. The committee also supported \$505,000 for the engineering and construction of a fire training facility and \$75,000 for the creation of a related special purpose

stabilization fund. The funds for these times would come from the Capital Stabilization Fund and the Capital Stabilization Fund would be replenished upon the sale of 35 Town Farm Road.

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 Articles 5,6, and 7.

The Capital Committee also supported \$1,100,000 additional of \$1,600,000 HVAC improvements at the Cameron Senior Center and \$1,040,000 to upgrade the public safety radio system to digital. In addition to DPW Free Cash purchases mentioned above, the Committee supported \$670,000 requested by the DPW for the first Phase of construction for pedestrian improvements on Plain Road. The town is seeking to bond these larger items.

Additionally, the Capital Committee makes recommendations for purchases in the Town's enterprises. It recommends \$500,000 for the design of the replacement of three culverts. The town is seeking authorization to bond these projects in the Stormwater Enterprise. Additionally, the committee recommends \$425,000 in capital purchases related to Water Enterprise. The committee recommends replacing both the Depot Street well for \$275,000 and the Forge Village water treatment plant dehumidifier for \$150,000. These purchases would be paid from Water Enterprise retained earnings. Lastly, two rescue boats are needed by the town's first responders and \$24,000 of the purchase price of \$73,000 would be paid for by the Ambulance Enterprise retained earnings with the balance paid with free cash as mentioned above.

American Rescue Plan Act (ARPA) Funding

On June 16, 2021, Westford received the first ARPA fund payment of \$3,708,985. The purpose of ARPA funding was to: 1.) Support public health expenditures; 2.) Address the negative economic impacts caused by the public health emergency; 3.) Replace lost public sector revenue; 4.) Provide premium pay for essential workers; and 5.) Invest in water, sewer, and broadband infrastructure.

The table on the next page shows the allocations from ARPA funding approved by the Select Board to date. So far, they have approved 42 projects totaling \$3,332,250. The current remaining balance is \$376,835. However, the town will receive the second and final ARPA payment after June 16, 2022, to bring the total available balance to \$4,085,821.

The Select Board have been reviewing ARPA funding requests on a rolling basis. More information can be found on the [town's website](#).

Westford FY23 Finance Committee Report

American Rescue Plan Act (ARPA) Funding

	Date of Appropriation	Total Appropriated	Balance Remaining
Beginning Balance	8/31/2021		3,708,985
Paramedic and EMT continuing education and training costs for FY22-FY24	9/24/2021	(100,000)	
Recreation Enterprise Revenue Supplemental - Lost Revenue	9/24/2021	(456,708)	
Part-time help to host virtual meetings for Boards and Committees	12/14/2021	(7,500)	
Abbot Elementary School ADA Stage Accessibility	12/14/2021	(50,000)	
Additional 1.0 FTE district-wide nurse for contact tracing and floating substitute	12/14/2021	(44,000)	
De-escalation Training for Elementary Principal Aides	12/14/2021	(2,000)	
Blanchard Middle School Wastewater Treatment Plant Tank Rehabilitation	12/14/2021	(30,000)	
Contact Tracers	12/14/2021	(37,050)	
Additional Hours for Public Health Nurse - FY22	12/14/2021	(9,000)	
Rental, Mortgage and Utility Assistance	12/14/2021	(30,000)	
Assist with mental health co-payments and/or pay for sessions if health insurance will not cover the costs	12/14/2021	(3,000)	
Protection of Water Utility Network Assets	12/14/2021	(35,000)	
Community Wellness Coordinator (1.5 Years)	1/11/2022	(150,000)	
Mobile Mental Health / Wellness Clinician	1/11/2022	(45,000)	
Construction of Fire Training Tower	1/25/2022	(237,000)	
WCAT - Government Meeting Coverage	2/8/2022	(1,215)	
WCAT - Government Meeting Coverage	2/8/2022	(1,215)	
WCAT - WA School Sports Coverage	2/8/2022	(7,500)	
WCAT Equipment Upgrades	2/8/2022	(16,805)	
WCAT Equipment Upgrades	2/8/2022	(4,900)	
Fifth Hour of Elementary Math Interventionists	2/8/2022	(50,000)	
Lexia Subscription	2/8/2022	(60,000)	
Panorama Subscription	2/8/2022	(18,000)	
Fire Department Staffing Request	2/8/2022	(554,643)	
Additional Hours for Public Health Nurse - FY23	2/8/2022	(18,000)	
William James Interface Mental Health Referral Service (Town pay for membership/partnership fee)	2/8/2022	(34,500)	
Library Staging Setups	2/8/2022	(3,200)	
East Boston Camps Revolving Fund - Lost Revenue Replacement	2/8/2022	(40,000)	
Fields Maintenance Revolving Fund - Lost Revenue Replacement	2/8/2022	(40,000)	
OPEB Trust Fund Contribution - Lost Revenue Replacement	2/8/2022	(267,000)	
Internet Access Program for Four Low Income Housing Communities	4/12/2022	(65,000)	
Electronic Vote Tabulators for Town Meeting	4/12/2022	(12,865)	
CMMS System (Facilities Ticketing System)	4/12/2022	(45,460)	
Bridge to Success Summer Intervention Program	4/12/2022	(26,300)	
Cameron Senior Center HVAC System	4/26/2022	(500,000)	
51 Main Street Sustainability and Energy Efficiency Proposal	4/26/2022	(92,000)	
Police Electric Vehicle	4/26/2022	(57,895)	
Town Employee Day Off - Fire Dept Funding	4/26/2022	(21,059)	
FY22 Substitute Daily Rate Increase	4/26/2022	(67,070)	
Safety Care Training	4/26/2022	(10,880)	
Design Plan for Nabnasset Walkway and Car Path	4/26/2022	(50,385)	
Providing Access to After-school Care and Summer Camp for Low-Income Families	4/26/2022	(30,000)	
Total Appropriation / Available Balance	4/26/2022	(3,332,150)	376,835
Expected additional appropriation (Summer 2022)			3,708,985
Revised Balance			4,085,821

FY21-FY23 Financial Summary and Reserves

Financial Summary of Expenses and Receipts

	FY21 Budget	FY22 Budget	Projected
Operating Budget	120,387,180	123,043,301	126,569,270
Capital Plan - "Pay as You Go"	1,317,713	1,848,857	1,541,796
Total Other Articles	2,391,555	3,357,443	2,572,057
Total Other Amounts to be Raised	602,391	483,528	449,384
Stat and City Cherry Sheet Charges	636,248	805,482	580,275
Allow Abate & Exempt (Overlay)	482,826	542,336	526,095
Total Amount to be Raised	125,817,913	130,080,947	132,238,877
Tax Revenue	85,181,353	88,115,910	90,750,487
Local Revenue	7,956,260	7,738,424	8,274,911
State Aid	20,122,029	20,270,627	20,414,991
Free Cash - Offset Tax Rate	352,712	0	0
Free Cash - Appropriations From	1,427,713	2,374,289	1,901,019
Other Available Funds	2,753,266	3,449,248	2,949,413
Enterprise Revenue	8,024,580	8,132,449	7,948,057
Total Revenue	125,817,913	130,080,947	132,238,877

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY21 Actual	FY22 Projected	FY23 Projected
Free Cash - Beginning Balance	4,730,482	3,828,623	4,284,163
Free Cash Applied	(1,780,425)	(2,374,289)	(1,901,019)
Est. Free Cash Generated	878,566	2,829,829	800,000
Free Cash - Ending Balance	3,828,623	4,284,163	3,183,144
Stabilization Cash Fund Balance	5,453,355	5,505,421	5,550,421
Total Cash Reserves - Ending Balance	9,281,978	9,789,584	8,733,565
Minimum Recommended Reserves - 5% of			
Operating Budget	5,655,413	5,750,382	5,916,098
Above (Below) Minimum Recommended Reserves	3,626,565	4,039,202	2,817,467

Department Detail – General Government

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,739,250	2,903,213	2,991,787	88,574	3.05%
Expenses	1,131,881	1,357,240	1,251,948	(109,708)	(7.76%)
Sub-Total	3,871,130	4,260,453	4,243,735	(16,718)	(0.39%)
Other*	7,838	82,114	510,000	427,886	521.09%
Total	3,878,969	4,342,567	4,753,735	411,168	9.47%

* 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 FY23 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 an increase of \$411,168, or 9.47%, from the FY23 budget request vs. the FY22 budget. When the \$351,876, or 8.10%, net increase in the Compensation Reserve in HR is factored in, the overall General Government budget increase is \$59,292, or 1.37%.

General Government Personal Services increases are primarily due to increases in training and meetings and conferences after a two-year hiatus due to the COVID-19 pandemic, and the transferring of budget for building maintenance for the Town Hall, Police, Fire, Highway, Historical, and Fire/EMS departments to the 199 Public Buildings account to better manage the maintenance and realize efficiencies. To a lesser extent, the following contributed to the increase as well: Additional hours were added to the Human Resources assistant position and more election workers will be required this year due to the state primary, state election and town elections in FY23. The Finance Committee and Select Board approved a budget transfer of \$215,000 in FY22 to purchase school computers. The total increase in Reserves in the FY23 budget request of \$510,000 vs. the FY22 budget of \$82,114 is somewhat misleading because it compares the gross amounts of reserves budgeted in FY23 vs. the net reserve amounts in FY22, which reflects known transfers out from these accounts in FY22. 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 FY22 from the Finance Committee Reserve fund totaled \$76,010 and are listed on page 45.

Department Detail - Public Safety

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	9,741,922	10,356,419	10,633,000	276,581	2.67%
Expenses	969,127	1,085,078	1,040,063	(45,015)	(4.15%)
Total	10,711,049	11,441,497	11,673,063	231,566	2.02%

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 \$117,651, or 1.99%, from \$5,898,194 in FY22 to \$6,015,845 in FY23. A recommended budget increase in Personal Services of \$144,814, or 2.72%, from \$5,314,848 in FY22 to \$5,459,662 in FY23 is primarily due to increased costs related to the addition of one patrol officer position which completes the recommendations of a 2018 public safety staffing study. There is a decrease in expenses of \$27,163, or 4.66%, from \$583,346 in FY22 to \$556,183 in FY23. This is the result of the consolidation of buildings maintenance expenses under the 199 Public Buildings and Properties Maintenance budget, along with a budget transfer from Police personal services to police expenses of \$32,200 in FY22 to pay for gasoline and training classes.

Public Safety Communications

The Public Safety Communications Department budget is recommended to increase by \$15,103, or 1.68 %, from \$900,136 in FY22 to \$915,239 in FY23. All public safety calls (9-1-1, emergency, routine and business) are received and processed at this central location. The department operates on a 24/7 basis. Personal Services are budgeted for a recommended increase of \$14,206, or 1.68%, from \$847,596 in FY22 to \$861,802 in FY23. The increase is due to step increases in the collective bargaining agreement. Expenses are budgeted to increase by \$897 or 1.71% from \$52,540 in FY22 to \$53,437 in FY23 due to a 3.00% increase in contracted services.

Fire Department

The Fire Department budget is recommended to increase by \$93,487, or 2.26%, from \$4,139,042 in FY22 to \$4,232,529 in FY23. Personal Services have increased by \$113,516, or 3.03%, from 3,745,645 in FY22 to 3,859,161 in FY23. These costs are related to overtime for backfilling vacant positions, salary step increases, COLA increases related to the collective bargaining agreement, and the addition of a Firefighter/Paramedic as recommend in the 2018 public safety staffing study. There is a recommended decrease in Expenses of \$20,029, or 5.09%, from \$393,397 in FY22 to \$373,368 in FY23 due to the consolidation of buildings maintenance expenses under the 199 Public Buildings and Properties Maintenance budget. In addition, the Fire Department received a budget supplementals of \$41,962 in FY22 for unforeseen building maintenance issues and to address the increased cost of gasoline.

Building Department

The Building Department budget is recommended to increase \$3,916, or 0.96%, from \$407,775 in FY22 to \$411,691 in FY23. Personal Services are budgeted to increase by \$3,236, or 0.82%, from \$396,305 in FY22 to \$399,541 in FY23. Costs are associated with the hiring of an alternate building inspector to assist the department. Expenses will increase by \$680, or 5.93%, from \$11,470 in FY22 to \$12,150 in FY23 primarily due to slight increase to Books & Subscription and Uniform Allowances.

Sealer of Weights and Measures

The Sealer of Weights and Measures budget remains consistent from FY22 to FY23 at \$3,000 for contracted services.

Emergency Management

The Emergency Management budget is recommended to increase by \$186, or 1.58%, from \$11,774 in FY22 to \$11,960 in FY23 due to an increase in non-union COLA for both co-directors.

Animal Control

The Animal Control budget is recommended to increase by \$1,177, or 2.66%, from \$44,265 in FY22 to \$45,442 in FY23. This was primarily due to a slight increase in emergency overtime and restoring Meetings & Conferences to the FY23 budget.

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 FY23 budget recommends an increase of \$46, or 0.12%, from \$37,311 in FY22 to \$37,357 in FY23. The increase is related to a 1.99% increase in the stipend for the Tree Warden from \$2,311 in FY22 to 2,357 in FY23. 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.

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase	% Increase
Westford Public Schools	60,378,231	62,236,867	63,961,692	1,724,825	2.77%
Nashoba Tech	1,078,168	1,184,421	1,295,205	110,784	9.35%
Total	61,456,399	63,421,288	65,256,897	1,835,609	2.89%

Westford Public Schools

For FY23, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget of \$63,961,692. This is an increase of \$1,724,825, or 2.77%, over the FY22 budget of \$62,236,867. This includes \$134,730 additional FY23 Chapter 70 funds from the state.

This year the Superintendent of Schools, in collaboration with district leadership, prepared the FY23 preliminary budget following a thorough analysis of the FY22 budget, current student enrollment numbers and projected enrollment for FY23. Additional factors informing the budget development included impending contract negotiations with multiple bargaining units, as well as increases in Special Education tuition costs, transportation, and contracted services.

Major Changes in FY23 Budget:

Change	Grade Level	Rationale	Amount
General Education Staff			
Reduction of two elementary level teaching staff positions	Elementary Schools	Based on enrollment. Will continue to maintain 22:1 (avg) student teacher ratio	-\$126,000
Reduction of two middle school teaching staff positions	Middle School	Based on enrollment. Will continue to maintain 25:1 (avg) student teacher ratio in on-team classes (math, science, SS, ELA).	-\$126,000
Reduction of four high school teaching staff positions	High School	Based on enrollment. Will increase some class sizes in honors and AP level courses and could reduce sections for some electives.	-\$252,000
Elimination of MCAS Aides' Stipends	District Wide	Adjustment due to online administration of MCAS	-\$13,000
Increase Daily Substitute Pay	District wide	Increased daily rate from pre-COVID rate of \$80 per day to \$90 per day. Rate had been increased to \$100 during COVID.	\$35,531
Reduction in hours for Principal Aides	Elementary schools	Reduce Gr. 3 – 5 Principal Aides by 1 hour daily and K-2 PA by .5 hour daily due to reduced need	-\$52,500
Reduce 4 (of the 15) elementary Reading Interventionists	Elementary Schools	Restructure MTSS model to centralize resources	-\$83,498
Administrative Restructure			
Reduce 2 Central Office Administrative positions and absorb into 1 new Director	Central Office	Reduce both HR Coordinator and Director of Digital Learning. Reassign HR department to the office of the Assistant Superintendent. New Director of Equity, Curriculum and Instruction will absorb Digital Learning responsibilities.	-\$89,900
Additional 1.0 Human Resource Personnel	Central Office	An outside audit along with an internal analysis identified the need for an additional 1.0 position in the Human Resource office. A temporary position was funded in FY22 using ESSER II grant.	\$70,539

Westford FY23 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 FY21 Actual, FY22 Budget and FY23 Recommended School budgets.

FUNCTION/DESCRIPTION	FY21 ACTUAL	FY22 BUDGET	FY23 BUDGET	FY22-23 \$ Variance	FY22-23 % Variance
1110 SCHOOL COMMITTEE	15,982	7,800	8,225	425	5.40%
1210 SUPERINTENDENT OF SCHOOLS	316,643	305,490	291,174	-14,316	-4.70%
1220 ASSISTANT SUPERINTENDENT	234,932	235,196	238,114	2,918	1.20%
1410 BUSINESS OFFICE	559,220	491,387	492,571	1,185	0.20%
1420 HUMAN RESOURCES & BENEFITS	173,090	1,704,214	1,283,497	-420,717	-24.70%
1430 LEGAL SERVICES	87,239	72,000	82,000	10,000	13.90%
1450 INFORMATION MGT/TECHNOLOGY	277,149	288,411	439,436	151,025	52.40%
2110 CURRICULUM DIRECTORS	445,774	488,518	496,023	7,505	1.50%
2210 SCHOOL LEADERSHIP - BUILDING	2,950,180	3,371,122	3,388,994	17,872	0.50%
2250 NON-INSTR BUILDING TECHNOLOGY	39,583	42,500	0	-42,500	-100.00%
2305 CLASSROOM TEACHERS	25,909,269	25,557,446	26,286,142	728,696	2.90%
2310 TEACHER SPECIALISTS	5,549,204	6,271,675	6,484,687	213,012	3.40%
2315 INSTRUCTIONL COORD/TEAM LEADERS	591,064	300,878	298,397	-2,481	-0.80%
2320 MEDICAL/THERAPEUTIC SERVICES	1,231,723	1,488,016	1,575,901	87,885	5.90%
2325 TEACHER SUBSTITUTES	416,959	448,000	475,875	27,875	6.20%
2330 INSTRUCTIONAL ASSISTANTS	3,269,122	3,405,367	3,624,077	218,710	6.40%
2340 LIBRARY/MEDIA CENTER SALARIES	690,091	764,581	818,953	54,372	7.10%
2355 SUBSTITUTES FOR PROF DEVELOPMENT	1,360	16,250	18,282	2,032	12.50%
2357 PROFESSIONAL DEVELPMT EXPENSES	511,886	605,555	591,064	-14,491	-2.40%
2410 TEXTBOOKS & RELATED MEDIA	156,154	57,305	66,500	9,195	16.00%
2415 LIBRARY INSTRUCTIONAL MATERIAL	9,558	56,000	31,500	-24,500	-43.80%
2420 INSTRUCTIONAL EQUIPMENT	20,687	22,000	22,000	0	0.00%
2430 GENERAL INSTRUCTIONAL SUPPLIES	218,800	424,061	454,819	30,758	7.30%
2440 OTHER INSTRUCTIONAL SERVICES	6,010	82,272	61,200	-21,072	-25.60%
2451 CLASSROOM INSTRUCT TECH	30,597	60,900	44,800	-16,100	-26.40%
2453 LIBRARY INSTRUCTIONAL HARDWARE	0	0	2,400	2,400	
2455 INSTRUCTIONAL SOFTWARE	169,929	120,277	275,740	155,463	129.30%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,367,484	2,322,953	2,567,499	244,546	10.50%
2720 TESTING & ASSESSMENT	16,787	34,182	23,470	-10,712	-31.30%
2800 PSYCHOLOGICAL SERVICES	342,638	397,208	420,590	23,382	5.90%

Westford FY23 Finance Committee Report

3100 PARENT LIAISON SERVICES	5,686	5,000	5,000	0	0.00%
3200 MEDICAL/HEALTH SERVICES	829,822	924,381	898,852	-25,529	-2.80%
3300 TRANSPORTATION SERVICES	3,378,705	3,378,215	3,680,904	302,689	9.00%
3400 FOOD SERVICES	0	500	0	-500	-100.00%
3510 ATHLETICS	469,037	434,252	349,042	-85,210	-19.60%
3520 OTHER STUDENT ACTIVITIES	140,469	133,509	127,234	-6,275	-4.70%
3600 SCHOOL SECURITY	74,000	73,500	74,000	500	0.70%
4110 CUSTODIAL SERVICES	2,141,080	1,964,481	2,059,518	95,037	4.80%
4120 HEATING OF BUILDINGS	600,933	576,000	611,500	35,500	6.20%
4130 UTILITY SERVICES	759,742	858,400	826,807	-31,593	-3.70%
4210 MAINTENANCE OF GROUNDS	29,575	69,000	65,000	-4,000	-5.80%
4220 MAINTENANCE OF BUILDINGS	1,135,461	998,012	1,092,862	94,850	9.50%
4225 BUILDING SECURITY	114,661	111,500	107,750	-3,750	-3.40%
4230 MAINTENANCE OF EQUIPMENT	68,770	92,750	16,500	-76,250	-82.20%
4400 NETWORKING & TELECOM	155,716	109,000	101,422	-7,578	-7.00%
4450 TECHNOLOGY MAINTENANCE	437,479	496,253	465,753	-30,500	-6.10%
5100 EMPLOYER RETIREMENT CONTRIB	16,237	0	0	0	
5150 EMPLOYEE SEPARATION COSTS	135,999	50,000	50,000	0	0.00%
5260 NON-EMPLOYEE INSURANCE	3,120	6,000	4,000	-2,000	-33.30%
5300 RENTAL/LEASE OF EQUIPMENT	120,246	143,750	144,500	750	0.50%
6200 CIVIC ACTIVITIES	3,345	4,000	4,000	0	0.00%
7200-7500 FIXED ASSETS	0	0	0	0	
9100-9400 TUITIONS	3,149,043	2,366,800	2,413,119	46,319	2.00%
FY23 SCHOOL COMMITTEE BUDGET	60,378,240	62,236,868	63,961,692	1,724,825	2.77%

System-wide Enrollment & Staffing

Over the past few years, system-wide enrollment has been declining. Previous staffing reductions at the elementary level have taken place in response to a slow decline in that enrollment. The FY23 budget reflects additional staffing reductions in administrative staff, as well as reductions in staff at the elementary, middle and high school levels. 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	Actual	4,668	683.8	81.6	765.4
FY22-23	Projected	4,651	671.8	80.6	752.4

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, considering 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:

	FY19-FY20 Actual	FY20-FY21 Actual	FY21-FY22 Actual	FY22-FY23 Projected
Student	64	64	71	73
Assessment	\$1,000,697	\$1,078,168	\$1,184,421	\$1,295,205

Budget Changes

The total FY23 budget for Nashoba Tech increased by \$637,402, or 3.98%, due to increases to administration, instruction, pupil services, operations and maintenance, benefits and fixed charges, replacement of assets, and benefits and fixed charges. Also, Nashoba Tech received a projected Chapter 70 state aid increase of \$163,483 or 4.37% 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 FY23 Nashoba Tech budget and an increase to Westford’s overall enrollment, our assessment from FY22 to FY23 has increased \$110,784, or 9.35%, from \$1,184,421 to 1,295,205.

Nashoba Tech’s FY23 budget presentation can be found at:

<https://www.nashobatech.net/documents/budget/fy23-budget-information/292948>

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.

	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY23 TMR</u>	<u>\$ Increase</u>	<u>% Increase</u>
Personal Services	2,035,613	2,300,752	2,323,876	23,124	1.01%
Expenses	3,158,838	3,241,513	3,340,918	99,405	3.07%
Total	5,194,451	5,542,265	5,664,794	122,529	2.21%

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 \$258,989 and \$500, respectively, in FY23, a 4.45% increase over FY22. This increase is due to pay adjustments.

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 FY23 is \$327,869, an increase of \$4,595 over FY22.

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 \$2,212,472 for FY23 represents an increase of \$9,652, or 0.44%, from the FY22 budget. This includes an increase in Personal Services of \$6,109. The Highway Superintendent is being reclassified as the Assistant DPW Director. The Highway Department Expenses increased by \$3,543 in response to recent spending trends.

The **Snow and Ice** budget is level funded in FY23 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** FY23 budget is \$50,000, a decrease of \$10,000 from the original FY22 appropriation. 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-curbide 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 \$541,027, an increase of \$15,979, or 3.04%, over the FY22 Budget. Most of this increase is driven by the rising costs of curbide 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 original requested increase. This FY23 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 \$744,141, NESWC tipping fees of \$748,447, and landfill monitoring services of \$13,000. The budget request for FY23 is \$1,507,588, an increase of \$67,449 or 4.68% over the FY22 budget. Most of this is due to an increase in tipping fees from \$90.00 per ton to \$93.60 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 \$224,430 for these services in FY23. This represents a decrease of \$487, or 0.22%, below the FY22 budget. This is simply the sum of all increases and decreases across all 26 expense accounts with decreases in 3 of the 26 accounts, mostly in building repairs and services as they reflect actual expenses for the past several years.

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 Department of Public Works.

The requested FY23 budget for the Cemetery Department is increasing by \$2,785, or 2.00%, to \$141,919 in FY23. Personal Services is increasing by \$1,468, or 1.42%, due to union contracts and an increase in overtime. Most expense lines remain unchanged from FY22 except for a 29.0% increase in electricity and a 21.8% increase in gasoline.

Department Detail – Health and Human Services

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	880,724	982,203	997,070	14,867	1.51%
Expenses	123,932	189,000	192,900	3,900	2.06%
Total	1,004,657	1,171,203	1,189,970	18,767	1.60%

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 FY23 BOH budget is recommended to increase \$7,577, or 1.64%, from \$461,161 in FY22 to \$468,738 in FY23. The FY23 BOH Personal Services budget is recommended to increase \$5,177, or 1.19% from \$436,661 in FY22 to \$441,838 in FY23. The increase accounts for cost-of-living increases. COVID-19 significantly increased the workload of the nursing position. Additional nursing hours were requested but were not funded with this budget. On December 14, 2021, the Select Board voted to fund additional nursing hours for FY22 using ARPA funds. The recommended operating budget is increased by \$2,400, or 9.80%, from FY22 to FY23. Increases were made in biohazard waste disposal, advertising-legal, 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 \$17,090, or 3.05%, from \$560,887 in FY22 to \$577,977 in FY23. Participation at the Cameron Senior Center continues to increase as Westford’s population ages. The increased funding will help support daily programs, service offerings, and new town initiatives. Cameron utility bills are based on the average usage of last year.

The Personal Services recommended budget for the COA has an increase of \$8,190, or 1.75%, from \$466,887 for FY22 to \$475,077 for FY23. The operating expenses budget for the COA has increased \$8,900, or 9.47% from the FY22 budget of \$94,000 to the FY23 recommended budget of \$102,900. Increases were made in utility costs, building maintenance, and gasoline.

Veteran’s Services

The FY23 Veteran’s Services budget is recommended to decrease \$5,900 or 3.96%, from \$149,155 in FY22 to \$143,255 in FY23. The Veteran’s Services personal services recommended budget increased \$1,500, or 1.91% from \$78,655 for the FY22 budget to \$80,155 for the recommended FY23 budget. Budgeted operating expenses decreased \$7,400 or 10.50%, from

\$70,500 for the FY22 budget to \$63,100 for the recommended FY23 budget, primarily due to a decrease in the Veteran’s Services item. The number of veteran’s benefit recipients fluctuates between five to nine recipients. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Department Detail – Culture and Recreation

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase	% Increase
Personal Services Expenses	1,491,560	1,659,273	1,706,034	46,761	2.82%
	443,633	450,339	471,441	21,102	4.69%
Total	1,935,192	2,109,612	2,177,475	67,863	3.22%

Culture & Recreation includes:

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

J.V. Fletcher Library

The Library budget increased by \$30,922, or 1.74%, from \$1,776,298 in FY22 to \$1,807,220 in FY23.

The personal services budget for the Library has an increase of \$40,334, or 2.87%, from \$1,403,640 for FY22 to \$1,443,974 for FY23. Exempt and non-union Management Personnel line items are increased by 2% per Budget direction. All CWA and OPEIU Personnel line items reflect the wage adjustments, stipends, compensation, and settlement of the respective bargaining unit contracts. 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. Library Paging is projected at 80% of its former level as downloadable formats increase. FY23 sees the restoration of winter Sunday hours, which were curtailed due to the COVID-19 pandemic in FY20 and unfunded in FY21 and FY22. 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 \$9,412, or 2.53%, from the FY22 budget of \$372,658 to the FY23 recommended budget of \$363,246. The 15% expenditure for BOOKS is met, with continued 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.

Recently, the library was informed by the Massachusetts Board of Library Commissioners that Westford would be awarded a Provisional Construction Grant for the library renovation/expansion project in July 2022. It is anticipated that Westford will receive \$7.85 million in matching funds, and should Town Meeting approve the funds at the October Special Town Meeting and on a subsequent ballot vote, design development will begin in 2023, with construction to follow in 2024.

Parks and Grounds

In FY22, Parks and Grounds was moved from the Recreation Department to the responsibility of the Department of Public Works.

The Parks and Grounds budget is increasing by \$21,991, or 7.63%, from \$288,398 in FY22 to \$310,389 in FY23.

The Personal Services recommended budget has an increase of \$6,427, or 2.51%, from \$255,633 for FY22 to \$262,060 for FY23. 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 small increase in FY23 Personal Services is due to an increase in Seasonal Staffing.

The operating expense budget has increased \$15,564, or 47.50%, from \$32,765 in FY22 to \$48,329 in FY23. The most significant increases are driven by Grounds Maintenance (\$7,000), Town Common Expense (\$3,500), Meeting & Conferences (\$2,066), and Water (\$3,475). The expense lines were reduced in FY22 due to the COVID-19 pandemic. This FY23 budget seeks to restore these expenses to pre-pandemic funding levels. For FY22, the Town Common Expense fund and water expenses were funded through the Farmer's Market revolving fund. Going forward, they will be funded through the Parks and Grounds department.

Land Management

The FY22 budget is increasing by \$15,650, or 48.50%, from \$32,266 in FY22 to \$47,916 in FY23. This increase is nearly entirely driven by a \$15,000 increase to Contracted Services to hire land surveyors to determine property boundaries, install monumentation and reduce encroachment issues. An increase of \$650 to Building Maintenance will cover the cost of repairs to the aging equipment and buildings at Camp Nashoba and Camp Cielo. Other expenses are relatively unchanged.

Historical Commission

The FY23 Historical Commission budget reflects a decrease of \$700, or 5.53%, from \$12,650 in FY22 to \$11,950 in FY23. This decrease is primarily driven by the reallocation of the building maintenance (\$2,000) and security system (\$1,200) expense to the Public Buildings department and an increase in Electricity (\$1,600) and heating fuel (\$200) costs.

Department Detail – Debt Service

	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY23 TMR</u>	<u>\$ Increase</u>	<u>% Increase</u>
Exempt	4,510,020	4,570,850	4,330,038	(240,812)	-5.27%
Non-Exempt	1,281,834	1,550,204	1,899,304	349,100	22.52%
Short Term					
Interest	65,060	43,300	43,300	0	0.00%
Total	<u>5,856,914</u>	<u>6,164,354</u>	<u>6,272,642</u>	<u>108,288</u>	<u>1.76%</u>

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 55 cents of the tax rate in FY22 and the Town is estimating that it will make up 49 cents in FY23.

The tables below show the total Principal and Interest payments for FY22 and FY23, 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.

Westford FY23 Finance Committee Report

General Fund Excluded	Year of Loan Expiration	2022 Actual	2023
General Fund Excluded Debt - Permanently Bonded			
Elementary School Construction	2023	1,627,025	1,589,988
Middle School Construction	2023	1,545,275	1,513,300
Highway Garage Construction - Refunding	2024	485,800	461,500
Senior Center	2030	252,100	242,350
Fire Station Bond #1 10,000,000	2038	590,000	454,500
Fire Station Bond #2 800,000	2038	70,650	68,400
Total GF Excluded Debt - Permanently Bonded		<u>4,570,850</u>	<u>4,330,038</u>
General Fund Non-Excl Debt - Permanently Bonded			
Abbot School Roof	2041	-	96,716
Rte. 40 Water Main DW	2031	13,891	13,871
Town Hall Rehabilitation Gen Fund Share	2030	89,006	85,728
Contract 1 DWS (Perchlorate Remediation)	2031	47,179	47,120
Abbott Elevator	2023	46,800	45,900
Police Base Radio	2022	20,400	0
Abbot Boiler #1	2022	10,200	0
Fire Truck	2024	58,200	57,100
WA Bleachers	2024	58,300	57,200
Dump Truck	2024	17,935	20,700
Dispatch Center	2037	72,825	71,588
Day & Robinson Windows #1	2037	135,200	132,950
Main Street Reconstruction	2029	151,951	248,750
Fire Truck	2028	85,550	82,300
Plain Rd Sidewalks	2029	68,000	65,500
WA Waste Water Upgrade	2029	66,450	58,950
Day & Robinson Windows #2	2034	43,788	42,288
Roudenbush Renovation Town Share	2039	42,928	42,548
Roadway Bond #1	2029	107,250	98,250
Total GF Non-Excl Debt - Permanently Bonded		<u>1,135,853</u>	<u>1,267,458</u>
General Fund Non-Excl Authorized Not Yet Issued		2022 Actual	2023
Fire Engine Replacement		0	94,846
Pine Grove Cemetery Expansion		22,672	0
Roadway Improvements #2 (FY19)		60,313	60,313
Access Controls - School Buildings		69,540	69,540
Carlisle Road Sidewalk/Pedestrian Safety		0	53,680
TSSTF Communication Improvements		24,640	0
Oak Hill, Plain Rd, Moore Rd Infr Improvements		81,925	108,015
Total GF Non-Excl Authorized Not Yet Issued		<u>259,090</u>	<u>386,394</u>

GF Non-Excl Not Yet Authorized - Estimated	2022 Actual	2023
Dispatch Fully Digital Radios	0	126,880
Plain Rd. Phase 1 Sidewalk Construction	0	47,570
Rte. 40 Water Main DW	0	71,000
Town Hall Rehabilitation Gen Fund Share	0	245,450
Contract 1 DWS (Perchlorate Remediation)		
Estimated Authorized & Unauthorized Non-Excluded GF Debt	1,394,943	1,899,301

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2022, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Loan Category	Year of Loan Expiration	Projected Totals as of June 30, 2022		
		Principal O/S	Interest	Total
Long Term Debt - Exempt				
Elementary School Const. - Crisafulli/Miller	2023	1,555,000	34,988	1,589,988
Middle School Const. - Stony Brook	2023	1,480,000	33,300	1,513,300
Highway Garage Const. Refunding	2024	575,000	14,000	589,000
Senior Center Construction	2030	1,545,000	195,375	1,740,375
Boston Road Fire Station #1	2038	9,090,000	1,919,000	11,009,000
Boston Road Fire Station #2	2038	710,000	156,825	866,825
Long Term Debt - Exempt Total		14,955,000	2,353,488	17,308,488
Long Term Debt - Non-Exempt				
Abbott Elevator	2023	45,000	900	45,900
W.A. Bleachers	2024	110,000	3,300	113,300
10 Wheel Dump Truck	2024	35,000	1,000	36,000
Fire Truck	2024	105,000	3,100	108,100
Fire Truck Engine 4	2028	370,000	57,150	427,150
Main St. Reconstruction	2029	779,617	217,450	997,067
Plain Road Sidewalk	2029	350,000	57,500	407,500
Roadway Bond #1	2029	525,000	84,750	609,750
W.A. Wastewater Upgrade	2029	315,000	51,750	366,750
Town Hall	2030	467,400	78,432	545,832
Rte. 40 Water Main	2031	112,799	11,231	124,030
Contract 1 DWS (Perchlorate Remediation)	2031	383,576	38,208	421,784
Day & Robinson Windows #2	2034	345,000	63,719	408,719
Day & Robinson Windows #1	2037	1,500,000	266,050	1,766,050
Dispatch Center	2037	755,000	133,138	888,138
Roudenbush Renovation GF Share	2039	632,500	177,666	810,166
Abbot School Roof	2041	1,245,800	309,716	1,555,516
Long Term Debt - Non-Exempt Total		8,076,691	1,555,060	9,631,751
Total Long-Term General Fund Debt		23,031,691	3,908,547	26,940,239

Department Detail – Unclassified

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex Retirement Assessment	10,470,349	11,740,958	1,368,894	(10,372,064)	-88.34%
Other Insurance and Benefits	2,197,319	2,252,513	2,364,236	111,723	4.96%
Health Insurance Trust	0	0	10,277,400	10,277,400	N/A
OPEB Trust	1,218,957	680,957	919,661	238,704	35.05%
Subtotal	19,360,344	20,624,704	21,193,273	568,569	2.76%
Offsets					
Water	(575,652)	(467,329)	(409,344)	57,985	-12.41%
Recreation	(108,049)	(140,130)	(159,575)	(19,445)	13.88%
Ambulance	(318,383)	(437,596)	(315,876)	121,720	-27.82%
Stormwater	(393,964)	(430,908)	(530,840)	(99,932)	23.19%
Subtotal	(1,396,048)	(1,475,963)	(1,415,635)	60,328	-4.09%
Total	17,964,296	19,148,741	19,777,638	628,897	3.28%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 15.63% 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.

Starting on March 1, 2022, the Town of Westford's municipal health insurance became partially self-funded. The 2021 Special Town Meeting authorized the establishment of the Health Insurance Trust Fund, as well as the transfer of \$720,880 from the Health Insurance Stabilization Fund into the Health Insurance Trust Fund. Based on internal analysis and working with a health insurance broker/consultant, the Town anticipates better cost control by moving to a partially self-funded

plan. As a safe-guard against catastrophic claims, the Town has procured stop-loss insurance for claims over \$125,000.

With this new health insurance structure, it is anticipated that there will be \$94,664 (-0.8%) decrease over the FY22 health insurance budget. On November 1, 2021 the town renewed health insurance carriers with Blue Cross Blue Shield (BCBS).

As of June 2021, there were 502 retirees on Medex (Medicare supplemental insurance), 88 retirees on active health insurance plans who were not yet eligible for Medex, and 569 employees who are actively insured on these plans. The rate for Medex increased by 0.03% starting on January 1, 2022. The Town insured approximately 57% of town and school employees who were benefit eligible.

The Middlesex Retirement System assessment increases by \$312,806, or 5.26%, continuing an annual upwards trend. At this time, the Middlesex Retirement System's debt to equity ratio is 53.40%, up from 48.13% in the previous year. Westford is scheduled to fully fund its pension obligation by 2037. The pension liability must be fully funded by 2040. School Department teachers' retirement is not included in these amounts. Their retirement is paid by the Massachusetts Teachers' Retirement System (MTRS).

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 December 31, 2021, the fund balance is \$11,601,560, consisting of \$10,373,287 in the General Fund share and \$1,228,273 in the Water Enterprise share. The OPEB contribution increased from \$680,957 in FY21 to \$1,186,661 in FY22. Due to the COVID-19 pandemic, the town decreased its OPEB contribution due to concern for lost revenue. Westford's unfunded OPEB liability for all retired and existing employees is approximately \$75.65 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 \$34,705, the Ambulance Enterprise Fund will receive a \$589,944 subsidy, and the Stormwater Enterprise Fund will receive a net \$600,000 subsidy to cover expenses.

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 59.5%, or \$12,571,979 of unclassified budget (excluding offsets) is

allocable to the School Department, and approximately 40.5%, or \$8,571,344, 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), FY23 General Fund subsidy \$589,944.
- Recreation: established in 2008 (FY09), FY23 General Fund subsidy \$34,705.
- Stormwater: established in 2020 (FY20), FY23 General Fund subsidy \$600,000.

Department Detail – Water Enterprise Fund

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services Expenses	941,178	1,247,414	1,269,749	22,335	1.79%
Reserve Fund	0	250,000	250,000	0	0.00%
Capital (Debt)	1,314,998	1,587,804	1,483,157	(104,647)	-6.59%
Total	3,991,203	4,685,497	4,639,225	(46,272)	-0.99%

All costs of the Water Enterprise are borne by the water users; there is no subsidy and no impact on the property tax rate.

Anticipated FY23 revenue is \$4,120,320.

The FY23 Personal Services budget increased by \$22,335, or 1.79%. Most of the increase is a result of step increases for union positions and COLA increases for management increases.

The FY23 Operating & Maintenance expense budget increased by \$36,040 or 2.25% from the FY22 budget. The major factors contributing to the increase include the following: 1) a \$50,000 increase for electricity due to supply price increases and increased pumping, 2) a \$20,000 increase in chemical prices, 3) a \$13,000 increase in water infrastructure maintenance expenses due to inflationary price increases, and 4) a \$10,000 increase for IT maintenance support for Neptune meter reading software fees. The Indirect Expenses was reduced by \$57,985 or 12.41% which offset many of the increases.

Included in the FY23 budget package is a section named “Westford Water Long Range Plan Projections” which projects future water rates through FY29. The current LRP indicates that the water rates should be adequate through FY24. A 5% rate increase is projected for FY25 which will be the first rate increase since 2009 (16 years). These projections include future capital requirements and debt service requirements based on the 2017 Master Plan. Details of specific Capital Improvements are noted in Capital Summary schedule which displays projects through

FY27.

Debt Service - The FY22 Debt Service budget decreased by 6.59%, or \$104,647. The Town Farm Road water tank rehabilitation is expected to be bonded in FY23 and the Kirsi Circle water main replacement is about to be permanently bonded in June 2022. The Prospect Hill Water Tank was also permanently bonded in FY22, resulting in a decrease of \$88,070 from the FY22 projection. Other minor changes are due to yearly fluctuations in principal and interest payments from existing debt.

Department Detail – Recreation Enterprise Fund

	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY23 TMR</u>	<u>\$ (Decrease)</u>	<u>% (Decrease)</u>
Personal Services Expenses	596,515	1,126,216	1,057,621	(68,595)	-6.09%
	165,330	303,780	299,184	(4,596)	-1.51%
Total	<u>761,845</u>	<u>1,429,996</u>	<u>1,356,805</u>	<u>(73,191)</u>	<u>-5.12%</u>

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. As a result, the Select Board voted to transfer \$456,708 from the American Rescue Plan Act funding to offset lack of revenue collected in FY22. The FY23 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 2022 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 FY23, the total Recreation Enterprise budget is \$1,356,805. 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.

FY23 Personal Services increases are primarily associated with union contracts. The Other Recreation Staff line funds hourly, part time summer/seasonal program staff.

Department Detail— Ambulance Enterprise Fund

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	746,962	890,657	921,470	30,813	3.46%
Expenses	518,518	650,556	543,474	(107,082)	(16.46%)
Total	1,265,480	1,541,213	1,464,944	(76,269)	(4.95%)

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

Anticipated revenue for FY23 is \$850,000. \$25,000 in ambulance enterprise retained earnings will be applied to offset the FY23 budget.

The Ambulance Enterprise budget will decrease by \$76,269, or 4.95%, from \$1,541,213 in FY22 to \$1,464,944 in FY23. Personal Services increased by \$30,813, or 3.46%, from \$890,657 in FY22 to \$921,470 in FY23. This is due primarily to supplementing the overtime budget and COLA increases from the collective bargaining agreement. Expenses decreased by \$107,082, or 16.46%, from \$650,556 in FY22 to \$543,474 in FY23. This is due to a decrease to direct and indirect costs.

Department Detail — Stormwater Enterprise Fund

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	26,143	135,190	143,052	7,862	5.82%
Expense	678,665	913,648	967,580	53,932	5.90%
Debt	113,434	160,824	152,100	(8,724)	-5.42%
Total	818,241	1,209,662	1,262,732	53,070	4.39%

FY23 will be the third year of the Stormwater Enterprise budget. The proposed budget of \$1,262,732 shows in an increase of \$53,070 or 4.39% from the FY22 budget. 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. Personnel Services expenses increased by \$7,862 or 5.82% from the prior fiscal year as a result of stipends for Water Department administrative staff for stormwater related billing and collection responsibilities. Expenses increased by \$53,932 or 5.90% from the FY22 budget primarily due to increases to the Direct and Indirect Costs allocated to the Enterprise.

Department Detail – Community Preservation Fund

	FY21 Actual	FY22 Budget	FY23 TMR	\$ Increase	% Increase
Personal Services	4,021	9,000	9,000	0	0.00%
Expenses	4,404	6,000	6,000	0	0.00%
Principal & Interest on Debt	792,327	820,406	1,064,350	243,944	29.73%
Total	800,753	835,406	1,079,350	243,944	29.20%

The FY23 operating budget for Community Preservation remains level-funded at \$15,000. The principal and interest payments are increased due to the debt payment for the Westford Academy Amenities building project. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY23 Recommended Allocations

The Community Preservation Committee makes the following recommendations as shown in Article 8:

\$332,874	From Undesignated Fund Balance to the Affordable Housing Trust Fund. This allocation more than funds the required 10% for Community Housing	Affordable Housing Trust
\$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
\$5,940	From Undesignated Fund Balance for the installation of bike racks at various Town facilities and any other related costs	Healthy Westford Committee
\$176,450	From Undesignated Fund Balance for the Healthy Lakes and Ponds Treatment and Water Quality Improvement Program and any other related costs	Westford Healthy Lakes and Ponds Collaborative
\$41,415	From Undesignated Fund Balance for the Jack Walsh Tennis and Basketball Court Improvement Design and any other related costs	Westford Parks and Recreation Commission
\$75,000	From Undesignated Fund Balance for the Parkerville Schoolhouse Roof Restoration Project and any other related costs	Westford Historical Commission
\$139,707	From Undesignated Fund Balance for the Colonel John Robinson School Playground Play Structure Replacement and any other related costs	Westford Public Schools

Westford FY23 Finance Committee Report

\$189,000	From Undesignated Fund Balance for the Robinson Tennis Courts and any other related costs.	Westford Public Schools
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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 \$1,015,749 in FY22, which is an increase of \$490,528 from \$636,005 in FY21.

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 FY22 amounts listed below are allocable in FY23.

Estimated FY22 Community Preservation Revenue – Allocable in FY23:

Local 3% surcharge	2,135,534
Investment Income	152,877
Penalties & Interest	5,912
State Match	1,015,749
Total	\$3,310,072

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 \$332,874. 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 FY22

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/21	\$3,701,475	382	677	853	\$3,703,387
Plus: Prior project closeouts – FY22	223,698	0	0	0	223,698
Fund Balance with closeouts	3,925,173	382	677	853	3,927,085
Less: FY22 Operating Expense	(15,000)				(15,000)
Less: FY22 Actual Principal & Interest Pmts.	(820,405)				(820,405)
Fund balance available for FY22 Allocations	3,089,768	382	677	853	3,091,680
• June 2022 ATM Appropriations	(1,150,386)	0	0	0	(1,150,386)

Westford FY23 Finance Committee Report

Projected FY22 Ending Fund Balance:	1,939,382	382	677	853	1,941,294
Estimated New Revenues for FY22	3,310,072				3,310,072
Projected Available Fund Balance as of 6/30/22	5,249,454	382	677	853	5,251,366

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 and is likely to not have an effect until after FY23.

	FY22 Budget			FY23 Budget			FY23 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	49,450	17,695	67,145	49,450	15,222	64,672	(2,473)
Roudenbush Renovation	198,000	188,348	386,348	202,500	180,428	382,928	(3,420)
Adams Property W.A.	205,000	131,913	336,913	205,000	125,763	330,763	(6,150)
Amenities Building	0	30,000	30,000	163,987	122,000	285,987	255,987
Total	452,450	367,956	820,406	620,937	443,413	1,064,350	243,944

Finance Committee Reserve Fund Transfers – FY22

Date	Transaction	Amount	Balance	Comment
6/12/21	ATM Appropriation	\$125,000	\$125,000	
10/16/21	Town Clerk Voting Tabulator	(\$7,450)	\$117,550	Extra voting tabulator due to additional voting district.
1/5/22	Library Heat Pump	(\$11,870)	\$105,680	Replace heat pump #4 for the public circulation and browsing area.
1/27/22	Public Buildings – Generator Repair	(\$6,224)	\$99,456	Replace leaking generator at Technology Dept.
3/24/22	Fire Dept. – Building Maintenance	(\$20,466)	\$78,990	To address immediate repairs at the three fire stations.
3/24/22	Fire Dept. - Overtime	(\$30,000)	\$48,990	Fire Dept. had five employees on leave and needed additional funding to maintain staffing levels.
Total as of 5/10/22			\$48,990	

**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, to meet at the Westford Academy Trustees Field at 30 Patten Road on the following date:

Saturday, June 11, 2022

Rain Date: Sunday, June 12, 2022

(voter registration deadline, Friday, May 20, 2022 at 8:00 pm)

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

ADMINISTRATIVE

ARTICLE 1: Authorize the Use of Electronic Vote Tabulators at Town Meeting	<i>Town Moderator</i>
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To see if the Town will vote to approve the tabulation of votes at this Town Meeting using electronic voting devices;

Or act in relation thereto.

Select Board recommend

REPORTS

ARTICLE 2: Accept Town Reports	<i>Town Manager</i>
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To see if the Town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2021;

Or act in relation thereto.

Finance Committee and Select Board recommend

FINANCIAL - FISCAL YEAR 2022

ARTICLE 3: Approve Fiscal Year 2022 Budget Supplemental Appropriations	<i>Town Manager</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds sums of money in order to adjust the Fiscal Year 2022 Operating Budgets;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 4: 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 2022

ARTICLE 5: Approve Capital Appropriations *Capital Planning Committee*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$4,280,796 (FOUR MILLION TWO HUNDRED EIGHTY THOUSAND SEVEN HUNDRED NINETY SIX DOLLARS), or any other sum, to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$46,000	Town computer replacements
Technology	\$106,796	School computer replacements
Technology	\$193,000	Network upgrades
Technology	\$102,000	Server & storage replacements
Public Safety Communications	\$1,040,000	Public safety radio system upgrade to fully digital
Fire / Ambulance Ent.	\$73,000	Two rescue boats, purchase and equip
Schools	\$250,000	Central office feasibility and redistricting study
Schools	\$90,000	Replacement refrigerator and freezer at the Rita E. Miller School
Schools	\$56,000	Mail courier vehicle, purchase and equip
Schools	\$49,000	Replacement truck with plow, purchase and equip
Engineering	\$100,000	Boston Road appraisals
Engineering	\$45,000	Design: West Street at East Prescott Street pedestrian safety improvements
Engineering	\$40,000	Design and construction: Carlisle Road at Jack Walsh Recreation Area pedestrian safety improvements
Engineering	\$70,000	Design: Plain Road Phase II pedestrian safety improvements
Engineering	\$670,000	Construction: Plain Road Phase 1 pedestrian safety improvements
Highway	\$65,000	One-ton dump truck with plow, purchase and equip
Wastewater	\$270,000	Lloyd G. Blanchard Middle School wastewater treatment plant rehabilitation

Westford FY23 Finance Committee Report

Library	\$10,000	Cost estimating for the J.V. Fletcher Library renovation and expansion project
Water Enterprise	\$275,000	Depot Street well replacement
Water Enterprise	\$150,000	Forge Village water treatment plant dehumidifier replacement
Stormwater Enterprise	\$500,000	Design for the replacement of the 185 North Main Street culvert, the 40 Forge Village Road culvert, and the Cold Spring Road culvert near Old Homestead Road
Stabilization	\$80,000	Transfer to Capital Stabilization

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 6: Appropriate Funding for the Cameron Senior Center HVAC Project and Enter into an Energy Management Services Agreement	<i>Town Manager</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, a sum of money for the purpose of providing funds to undertake certain HVAC energy conservation and related improvements at the Cameron Senior Center, including costs incidental and related thereto; and further authorizing the Town Manager to enter into an Energy Management Services Agreement with Ameresco, Inc., and/or any other qualified and certified entity, in accordance with [MGL c. 25A](#), for a term of up to twenty (20) years for the purpose of making said energy conservation and energy related improvements and guaranteeing the projected financial savings from those improvements, upon such terms and conditions as the Select Board may determine;

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 7: Appropriate Funding for the Construction of a New Fire Training Facility and Establish a Stabilization Fund for the Possible Future Relocation of the Training Tower	<i>Select Board</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, a sum of money for the purpose of designing, constructing, furnishing and equipping a new fire training facility located at 60 Forge Village Road; and to vote, in accordance with MGL c. 40, Section 5B, to establish a special purpose stabilization fund to be known as the “Fire Training Facility Stabilization Fund” for the purpose of funding the possible future relocation of said fire training facility should it no longer be needed on said property or if the training facility is deemed to interfere with the use of the land for water supply purposes and to raise and appropriate, borrow or transfer from available funds, or any combination thereof, the sum of \$75,000 (SEVENTY FIVE THOUSAND DOLARS) to fund said special purpose stabilization fund;

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 8: 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 2022 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2022 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2022; 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 [MGL c. 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

FINANCIAL-FISCAL YEAR 2023

ARTICLE 9: 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 2023 Pay Classification Plan for non-unionized municipal employees, effective July 1, 2022;

Or act in relation thereto.

Finance Committee, Select Board, and Personnel Advisory Committee recommend

ARTICLE 10: Authorize Revolving Funds	<i>Town Manager</i>
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To see if the Town will vote, pursuant to [MGL c. 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 2023 Expenditure Limit
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	\$150,000
Electric Vehicle Charging Station Revolving	\$10,000
Recycling Revolving	\$40,000
Recreation Field Maintenance	\$150,000
Senior Center Fitness Room	\$25,000
Senior Center Programs	\$50,000
School Parking	\$80,000

Westford FY23 Finance Committee Report

School Bus/Transportation	\$800,000
East Boston Camps Maintenance	\$80,000
Immunizations and Clinical Services	\$75,000
Community Gardens	\$15,000
Town Forest Management	\$25,000

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 11: Approve Fiscal Year 2023 Operating Budget	<i>Town Manager</i>
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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, 2022 through June 30, 2023, 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 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %
GENERAL GOVERNMENT					
122	SELECT BOARD				
	0	0	0	0	N/A
	21,347	19,608	26,306	6,698	34.2%
	TOTAL	21,347	19,608	6,698	34.2%
123	TOWN MANAGER				
	421,005	433,925	442,431	8,506	2.0%
	11,589	11,143	20,554	9,411	84.5%
	TOTAL	432,594	445,068	17,917	4.0%
131	FINANCE COMMITTEE				
	0	0	0	0	
	8,513	8,865	9,065	200	2.3%
	0	125,000	125,000	0	0.0%
	0	(76,010)	0	76,010	-100.0%
	TOTAL	8,513	57,855	76,210	131.7%
132	FINANCE DEPARTMENT				
	148,370	156,661	159,375	2,714	1.7%
	369	435	1,390	955	219.5%
	TOTAL	148,738	157,096	3,669	2.3%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %	
135	TOWN ACCOUNTANT					
	Personal Services	241,046	296,856	298,263	1,407	0.5%
	Expenses	39,541	42,455	48,835	6,380	15.0%
	TOTAL	280,587	339,311	347,098	7,787	2.3%
141	BOARD OF ASSESSORS					
	Personal Services	283,728	309,472	312,538	3,066	1.0%
	Expenses	45,900	47,100	51,300	4,200	8.9%
	TOTAL	329,628	356,572	363,838	7,266	2.0%
145	TREASURER/COLLECTOR					
	Personal Services	254,592	281,825	286,418	4,593	1.6%
	Expenses	43,175	45,050	47,275	2,225	4.9%
	TOTAL	297,768	326,875	333,693	6,818	2.1%
151	LEGAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	140,357	160,000	140,000	(20,000)	-12.5%
	TOTAL	140,357	160,000	140,000	(20,000)	-12.5%
152	HUMAN RESOURCES					
	Personal Services	231,551	242,920	265,726	22,806	9.4%
	Expenses	26,407	26,868	30,737	3,869	14.4%
	Compensation Reserve	7,838	150,000	385,000	235,000	156.7%
	(Transfers out)	0	(116,876)	0	116,876	-100.0%
	TOTAL	265,796	302,912	681,463	378,551	125.0%
155	TECHNOLOGY					
	Personal Services	423,292	342,998	346,393	3,395	1.0%
	Expenses	597,691	774,825	580,600	(194,225)	-25.1%
	TOTAL	1,020,983	1,117,823	926,993	(190,830)	-17.1%
161	TOWN CLERK					
	Personal Services	248,222	250,955	275,630	24,675	9.8%
	Expenses	23,074	28,259	21,369	(6,890)	-24.4%
	TOTAL	271,296	279,214	296,999	17,785	6.4%
170	PERMITTING DEPARTMENT					
	Personal Services	251,586	274,507	278,722	4,215	1.5%
	Expenses	43,573	44,416	46,535	2,119	4.8%
	TOTAL	295,159	318,923	325,257	6,334	2.0%
171	CONSERVATION COMMISSION					
	Personal Services	88,926	84,243	86,348	2,105	2.5%
	Expenses	6,114	6,640	7,070	430	6.5%
	TOTAL	95,040	90,883	93,418	2,535	2.8%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %	
175	PLANNING BOARD					
	Personal Services	42,740	86,348	94,357	8,009	9.3%
	Expenses	8,710	8,422	16,367	7,945	94.3%
	TOTAL	51,450	94,770	110,724	15,954	16.8%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	N/A
	Expenses	1,850	2,405	2,595	190	7.9%
	TOTAL	1,850	2,405	2,595	190	7.9%
192	TOWN HALL MAINTENANCE					
	Personal Services	44,415	45,742	45,742	0	0.0%
	Expenses	68,683	72,900	57,100	(15,800)	-21.7%
	TOTAL	113,098	118,642	102,842	(15,800)	-13.3%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	59,777	96,761	99,844	3,083	3.2%
	Expenses	44,988	57,849	144,850	87,001	150.4%
	TOTAL	104,765	154,610	244,694	90,084	58.3%
TOTAL GENERAL GOVERNMENT		3,878,969	4,342,567	4,753,735	411,168	9.5%

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %	
PUBLIC SAFETY						
210	POLICE DEPARTMENT					
	Personal Services	5,105,457	5,314,848	5,459,662	144,814	2.7%
	Expenses	495,423	583,346	556,183	(27,163)	-4.7%
	TOTAL	5,600,879	5,898,194	6,015,845	117,651	2.0%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	760,858	847,596	861,802	14,206	1.7%
	Expenses	38,360	52,540	53,437	897	1.7%
	TOTAL	799,218	900,136	915,239	15,103	1.7%
220	FIRE DEPARTMENT					
	Personal Services	3,473,429	3,745,645	3,859,161	113,516	3.0%
	Expenses	386,793	393,397	373,368	(20,029)	-5.1%
	TOTAL	3,860,222	4,139,042	4,232,529	93,487	2.3%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %
PUBLIC WORKS					
405	DEPARTMENT OF PUBLIC WORKS				
	242,528	247,929	258,989	11,060	4.5%
	148	500	500	0	0.0%
	TOTAL	242,676	248,429	11,060	4.5%
410	ENGINEERING DEPARTMENT				
	213,760	311,412	315,899	4,487	1.4%
	6,690	11,862	11,970	108	0.9%
	TOTAL	220,450	323,274	4,595	1.4%
421	HIGHWAY DEPARTMENT				
	1,481,097	1,637,720	1,643,829	6,109	0.4%
	968,064	1,003,604	1,018,643	15,039	1.5%
	TOTAL	2,449,161	2,641,324	21,148	0.8%
432	RECYCLING				
	0	0	0	0	N/A
	639,862	525,048	541,027	15,979	3.0%
	TOTAL	639,862	525,048	15,979	3.0%
433	SOLID WASTE				
	0	0	0	0	N/A
	1,299,260	1,440,139	1,507,588	67,449	4.7%
	TOTAL	1,299,260	1,440,139	67,449	4.7%
442	WASTEWATER TREATMENT MANAGEMENT				
	0	0	0	0	N/A
	209,700	224,917	224,430	(487)	-0.2%
	TOTAL	209,700	224,917	(487)	-0.2%
491	CEMETERY DEPARTMENT				
	98,228	103,691	105,159	1,468	1.4%
	35,114	35,443	36,760	1,317	3.7%
	TOTAL	133,342	139,134	2,785	2.0%
TOTAL PUBLIC WORKS					
	5,194,451	5,542,265	5,664,794	122,529	2.2%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %	
HEALTH & HUMAN SERVICES						
510	BOARD OF HEALTH					
	Personal Services	421,490	436,661	441,838	5,177	1.2%
	Expenses	15,223	24,500	26,900	2,400	9.8%
	TOTAL	436,713	461,161	468,738	7,577	1.6%
541	COUNCIL ON AGING					
	Personal Services	390,807	466,887	475,077	8,190	1.8%
	Expenses	77,785	94,000	102,900	8,900	9.5%
	TOTAL	468,593	560,887	577,977	17,090	3.0%
543	VETERANS SERVICES					
	Personal Services	68,427	78,655	80,155	1,500	1.9%
	Expenses	30,923	70,500	63,100	(7,400)	-10.5%
	TOTAL	99,350	149,155	143,255	(5,900)	-4.0%
TOTAL HEALTH & HUMAN SERVICES		1,004,657	1,171,203	1,189,970	18,767	1.6%
	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %	
CULTURE & RECREATION						
610	LIBRARY					
	Personal Services	1,301,084	1,403,640	1,443,974	40,334	2.9%
	Expenses	347,919	372,658	363,246	(9,412)	-2.5%
	TOTAL	1,649,002	1,776,298	1,807,220	30,922	1.7%
650	PARKS & GROUNDS					
	Personal Services	190,476	255,633	262,060	6,427	2.5%
	Expenses	42,812	32,765	48,329	15,564	47.5%
	TOTAL	233,288	288,398	310,389	21,991	7.6%
660	LAND MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	42,072	32,266	47,916	15,650	48.5%
	TOTAL	42,072	32,266	47,916	15,650	48.5%
670	HISTORICAL COMMISSION					
	Personal Services	0	0	0	0	N/A
	Expenses	10,830	12,650	11,950	(700)	-5.5%
	TOTAL	10,830	12,650	11,950	(700)	-5.5%
TOTAL CULTURE & RECREATION		1,935,192	2,109,612	2,177,475	67,863	3.2%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %
DEBT SERVICE					
710 Debt Service					
Principal & Interest	5,856,914	6,164,354	6,272,642	108,288	1.8%
TOTAL	5,856,914	6,164,354	6,272,642	108,288	1.8%
TOTAL DEBT SERVICE	5,856,914	6,164,354	6,272,642	108,288	1.8%
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Expenses	(1,396,048)	(1,475,963)	(1,415,635)	60,328	-4.1%
TOTAL	(1,396,048)	(1,475,963)	(1,415,635)	60,328	-4.1%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Expenses	18,141,387	19,943,747	9,996,212	(9,947,535)	-49.9%
TOTAL	18,141,387	19,943,747	9,996,212	(9,947,535)	-49.9%
990 TRANSFERS TO/FROM TRUSTS					
Expenses	1,218,957	680,957	11,197,061	10,516,104	1544.3%
TOTAL	1,218,957	680,957	11,197,061	10,516,104	1544.3%
TOTAL UNCLASSIFIED	17,964,296	19,148,741	19,777,638	628,897	3.3%
TOTAL GENERAL FUND	108,001,925	113,341,527	116,766,214	3,424,687	3.0%

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION FUND					
Personal Services	4,021	9,000	9,000	0	0.0%
Expenses	4,404	6,000	6,000	0	0.0%
Principal & Interest	792,327	820,406	1,064,350	243,944	29.7%
TOTAL	800,753	835,406	1,079,350	243,944	29.2%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	941,178	1,247,414	1,269,749	22,335	1.8%
Expenses	1,735,027	1,600,279	1,636,319	36,040	2.3%
Reserve Fund	0	250,000	250,000	0	0.0%
Principal & Interest	1,314,998	1,587,804	1,483,157	(104,647)	-6.6%
TOTAL	3,991,203	4,685,497	4,639,225	(46,272)	-1.0%

Westford FY23 Finance Committee Report

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 TM & FINCOM RECOMMEND	FY22/FY23 VARIANCE	FY22/FY23 %
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	596,515	1,126,216	1,057,621	(68,595)	-6.1%
Expenses	165,330	303,780	299,184	(4,596)	-1.5%
TOTAL	761,845	1,429,996	1,356,805	(73,191)	-5.1%
AMBULANCE ENTERPRISE FUND					
640 AMBULANCE ENTERPRISE					
Personal Services	746,962	890,657	921,470	30,813	3.5%
Expenses	518,518	650,556	543,474	(107,082)	-16.5%
TOTAL	1,265,480	1,541,213	1,464,944	(76,269)	-4.9%
STORMWATER ENTERPRISE FUND					
650 STORMWATER MANAGEMENT					
Personal Services	26,143	135,190	143,052	7,862	5.8%
Expenses	678,665	913,648	967,580	53,932	5.9%
Principal & Interest	113,434	160,824	152,100	(8,724)	-5.4%
TOTAL	818,241	1,209,662	1,262,732	53,070	4.4%
TOTAL OPERATING BUDGET	115,639,448	123,043,301	126,569,270	3,525,969	2.9%

ARTICLE 12: 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 appropriate a sum of money from the proceeds due to the Town under the provisions of [MGL c. 90 for the purposes set forth in said Chapter](#);

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 13: 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 FY23 retiree benefits;

Or act in relation thereto.

Finance Committee and Select Board recommend

ADMINISTRATIVE

ARTICLE 14: Authorize the Select Board to Accept Easements *Select Board*

To see if the Town will vote to authorize the Select Board, during Fiscal Year 2023, to accept any and all easements for public access trail, sidewalk, drainage, or other public purposes, as they may deem in the Town’s best interests; including but not limited to the following:

1. Sidewalk and trail easement on Balsam Circle (formally identified as 21 & 23 Carlisle Road);
2. Trail easement in the Colonel Rolls Drive Subdivision (formerly identified as 0, 19, 33 & 35 Hartford Road);
3. Trail easement at the Juniper Hill Estates Subdivision (formerly identified as 75 Graniteville Road and two unnumbered lots);
4. Trail easement at the Cloverleaf Fields Subdivision (formerly identified as 22 Griffin Road);
5. Trail easement at the Diane Lane Subdivision (formerly identified as 0 & 37 Carlisle Road);
6. Trail easement at 71 Powers Road; and
7. Trail easement at Wendell Place.

Or act in relation thereto.

Select Board and Planning Board recommend

ARTICLE 15: Authorize the Select Board to Acquire Easements for the Plain Road Sidewalk Project *Select Board*

To see if the Town will vote to authorize the Select Board to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Select Board shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled “Transportation Improvement Project Plan of Plain Road Sidewalk” dated November 19, 2021, as said plans may be amended, said plans on file with the Town Clerk, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks, and for drainage, utility and slope work, traffic improvements, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Select Board to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein, or take any other action relative thereto;

Or act in relation thereto.

Finance Committee, Select Board, and Planning Board recommend

LOCAL ACCEPTANCE STATUTES

ARTICLE 16: Accept MGL c. 90, Section 17C to allow the Select Board to Establish Speed Limits *Pedestrian Safety Committee*

To see if the Town will vote to accept the provisions of [MGL c. 90, Section 17C](#) so as to allow the Select Board to establish a speed limit of 25 miles per hour on certain roadways inside a thickly settled or business districts in the town;

Or act in relation thereto.

Select Board and Planning Board recommend

ARTICLE 17: Amend Chapters 51 and 22 of the General Bylaws to Reduce the Number of Finance Committee Books to be Printed and Discontinue Mailing the Finance Committee Book to Households	<i>Finance Committee</i>
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To see if the Town will vote to amend Chapter 51.1, Section C2 and Chapter 22.6, Section A6 of the Westford General Bylaws to discontinue the requirement that the annual Finance Committee book be mailed to all households, as shown below, with additions shown in **bold** and deletions shown in ~~strikethrough~~;

Chapter 51: Town Meetings

§ 51.1 Annual Town Meetings and Elections.

C. Notice of Annual Town Meetings. [Amended 2-17-47 ATM Art. 35; 3-9-57 ATM Art. 32; 11-1-61 STM Art. 10. Replaced 11-15-00 Adj. STM Art. 24; 5-11-02 ATM Art. 30; Amended 11-12-02 STM Art. 16]

1. The Select Board shall give notice of every Annual Town Meeting by posting an attested copy of the warrant at the Town Hall, the J.V. Fletcher Library, and each post office in Westford at least 14 days before the meeting.

2. The Finance Committee **shall publish on the Town website, and make available to the public at the Town Hall, Police Station, J.V. Fletcher Library, and the Cameron Senior Center the warrant* with the Finance Committee's recommendations and the Town Manager's proposed budget at least 14 days before the meeting. The Select Board shall print and mail in post card or similar format and distribute the warrant*, notice of the date and time of the meeting, the voter registration deadline, a summary of articles and instructions on how to access electronic and printed versions of the warrant and Finance Committee report, with the Finance Committee's recommendations and the Town Manager's proposed budget to all residents of the Town at least 10 days before the meeting.**

~~* The word warrant in this instance may mean a summary of all warrant articles and not necessarily the full text of the warrant.~~

Chapter 22: Finance Committee

§ 22.6 Areas of responsibility.

6. The Finance Committee shall, after due consideration, recommend the amounts which, in its judgment, should be appropriated for the ensuing year, and shall accompany the same with such explanations and suggestions thereto as it may deem advisable for the proper information of the voters. The Finance Committee shall ~~print~~ **publish on the Town website and make available to the public at Town Hall, J.V. Fletcher Library, and the Cameron Senior Center** these recommendations and information **in the manner provided in Chapter 51.1, Section C2 of the Town's General Bylaws.** ~~together with the Town Manager's proposed budget and the warrant, and shall distribute this document to all residents of the Town at least 10 days prior to the Annual Town Meeting.~~

Or act in relation thereto.

Finance Committee and Select Board recommend

ZONING BYLAW AMENDMENT

ARTICLE 18: Amend the Zoning Bylaw to add 483 Groton Road to the Industrial A Zoning District	<i>Citizens' Petition</i>
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To see if the Town will vote to amend the Zoning Bylaw by amending Town of Westford Zoning Map by adding the parcel identified as #483 Groton Road (Assessor's Map 077 Block 0015 Lot 0000) to the Industrial A zoning district, or act in relation thereto.

Planning Board and Zoning Board of Appeals recommend and Select Board recommendation at Town Meeting

CARE AND CUSTODY OF TOWN LAND

ARTICLE 19: Authorize the Conservation Commission to Lease Hill Orchards	<i>Select Board</i>
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To see if the Town will vote to authorize the Conservation Commission to lease or license all or portions of Hill Orchard properties (identified as Assessor Map 033 Parcel 0007 Lot 0003 and Assessor Map 033 Parcel 0012 Lot 0000) or rent the facilities thereon for periods of up to five (5) years and to authorize the Select Board and/or the Conservation Commission to file special legislation with the General Court, pursuant to Article 97, authorizing the Conservation Commission to lease or license all or portions of Hill Orchard properties or rent the facilities thereon for periods of up to five (5) years;

Or act in relation thereto.

Select Board recommend

Westford FY23 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 2022.

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, 2022</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	142,210	154,758	167,306
9	122,981	138,354	153,726
8	113,911	128,150	142,388
7	104,016	117,841	131,665
6	90,490	106,387	122,284
5	79,362	93,304	107,245
4	71,318	83,847	96,376
3	61,926	73,400	84,874
2	54,267	64,303	74,339
1	45,611	53,624	61,637

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	Library Director
7	Health Director
7	Town Engineer
6	Assistant DPW Director
6	Assistant Town Engineer
6	Building Commissioner
6	Chief Assessor
6	DPW Business Manager
6	Recreation Director
6	Town Accountant
6	Treasurer/Collector

Westford FY23 Finance Committee Report

6	Water Operations Manager
6	Water Superintendent
5	Assistant Health Director
5	Business Manager, Water Department
5	Director of Elder Services
5	Operations Manager - Highway
5	Operations Manager – Parks, Grounds, & Cemeteries
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
4	Staff Engineer
4	Sustainability Coordinator
3	Animal Control Officer
3	Benefits Coordinator
3	Community Wellness 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	14.25
Library Page	14.25	14.50
Transportation Dispatcher	21.00	24.00
COA Van Driver	17.00	21.00
Evening Supervisor/Senior Center	14.25	20.21
Senior Volunteer Worker	14.25	17.19
Student Intern	14.25	15.00
Receptionist	14.25	15.89
Registrar	14.25	17.19

Salary range adjustment of 2.0% effective 7/1/22

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

NOTES

Town of Westford
55 Main Street
Westford, MA 01886

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Westford, MA 01886
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COME TO
TOWN MEETING
AND MAKE YOUR
VOICE HEARD

SATURDAY, June
11, 2022
9:00 AM
Westford Academy
Trustees Field
30 Patten Road