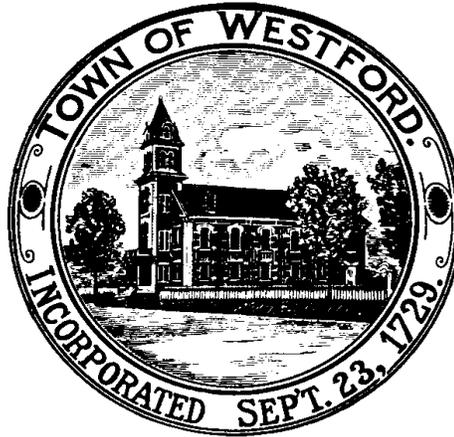


Westford Finance Committee

Report and Recommendations

2023 Annual Town Meeting Warrant

Westford Academy Gymnasium
30 Patten Road
Saturday, March 25, 2023
10:00 a.m.



\$138,242,351

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

Published March 10, 2023

Table of Contents

Town Meeting Information.....	1
Finance Committee FY24 Budget Summary	3
FY24 Budget Policy Direction	4
FY24 Budget Highlights	5
FY24 Recommended Budget	6
Revenue and Available Funds	12
A Balanced Budget	14
Capital Projects and Equipment	15
American Rescue Plan Act (ARPA) Funding	16
FY22-FY24 Financial Summary and Reserves	19
Departmental Detail	
General Government	20
Public Safety	21
Education	22
Public Works.....	26
Health & Human Services.....	28
Culture & Recreation.....	29
Debt Service.....	30
Unclassified	34
Water Enterprise Fund	36
Recreation Enterprise Fund.....	36
Ambulance Enterprise Fund	37
Stormwater Enterprise Fund	38
Community Preservation Fund	38
Community Preservation Funds – FY24 Recommended Allocations.....	38
Finance Committee Reserve Fund Transfers – FY23	41
Annual Town Meeting Warrant Articles	42
Pay Classification Plan.....	57
Glossary.....	59



Town Meeting Information
SATURDAY, March 25, 2023
10:00 AM

WESTFORD ACADEMY GYMNASIUM
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 March 15, 2023, 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 Monday, March 27, 2023, at 7:00 pm at the Westford Academy Trustees Gymnasium.

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, March 22nd to reserve your spot or sign up here: <https://www.westfordma.gov/FormCenter/Senior-Center-19/Transportation-Request-for-Town-Meeting-74>

Childcare:

Free childcare is available to all Town residents and will be provided at Westford Academy by the Westford Recreation Department. You must register in advance by Wednesday, March 22 and can do so by calling the Rec Department at (978) 692-5532 or you can sign up here: https://westfordma.myrec.com/info/activities/program_details.aspx?ProgramID=29324

Alternative Seating Area:

There will be a designated area in the Music Room across from the Gym where families and others who might want a bit more room can sit (if they don't wish to be in the main meeting room) and still 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/1415>. 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.

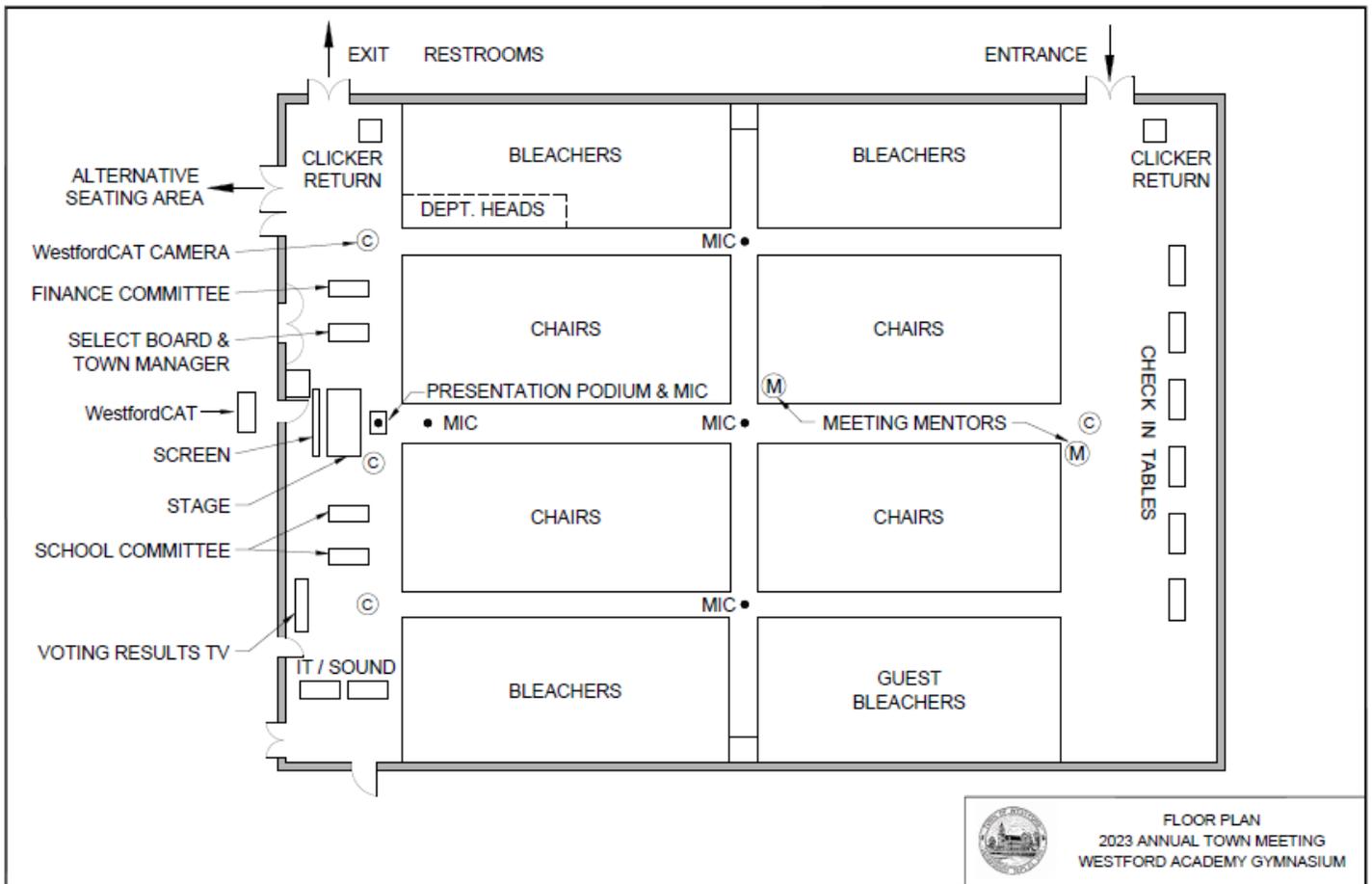
Attached is a site map, which illustrates the layout of Town Meeting, including the locations of microphones, regular seating, alternative seating, non-voter seating, bathroom facilities, meeting mentors, informational tables and more.

Face masks are not required at the Meeting, however, please feel free to wear one if you are more comfortable doing so. Hand sanitizer dispensers will be available on site.

Upon check-in, you will be provided with an electronic vote tabulator which will be used for the entirety of the meeting and the Moderator will provide instructions for the use of these devices.

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 FY24 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 FY24 budget. We can report that an efficient, effective, and equitable Town budget has been prepared for presentation to the Town Meeting on March 25, 2023. This budget cycle has not been without challenges. There were many unknowns into very late February 2023. Throughout these final steps, the Chairs and Vice Chairs of the Select Board, School Committee and Finance Committee, the Town Manager, Finance Director, Superintendent of Schools and the School Finance Director kept in constant contact and worked collaboratively to adjust as information became available.

The FY24 Budget represents an increase of \$1,901,151 from FY23. Increases were gained from the following sources: Tax Revenue which includes additional levy capacity under Proposition 2 ½ of \$2,208,930, New Growth of \$850,000, and a decrease in the amount of excluded debt raised of \$281,130 resulting in \$2,777,800 raised through taxes. State Aid is estimated to increase by \$135,722, with an increase to Chapter 70 (State School funding) of 0.80% and Unrestricted State Aid of 2%. Local Revenue is increasing by \$420,398, with increases to Hotel and Meals Tax of \$153,625, Investment Income of \$153,000, and Motor Vehicle Excise of \$95,000, amongst other changes. The revenue is offset by a decrease of \$1,639,933 in Massachusetts School Building Authority (MSBA) revenue that was reserved to pay for the Miller, Crisafulli, and Stony Brook Schools which were paid off in FY23. This results in an overall increase in general fund revenue of \$1,693,987. Before distributing this increase across departments, the Town must take care of its obligations such as employee and retiree health insurance, debt payments, and general insurance. These are items that the Town has less control over. The "Additional FY24 General Fund Revenue" table shows all these categories. The resulting allocations include a \$1,851,372, or 2.89%, increase for the Westford Public Schools, and a \$706,684, or 2.62%, increase to other Town departments.

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. With these additional funds, the following changes in the investments and services were made: the funding of a Community Wellness Coordinator position which was funded in FY23 through ARPA, Nashoba Valley Technical High School increased by \$100,884 as Westford is enrolling 6 additional students, and an increase to the Council on Aging budget of \$19,589 to hire a full-time van driver. The School Department used this funding to account for inflation and cost of living increases, hire a special education teacher due to a need that arose in FY23 and increase the substitute teacher pay to ensure they are available when needed.

The FY24 budget features numerous capital investments, totaling \$31,359,881, geared toward the Town's infrastructure. These capital requests are funded using available funds, including Free Cash, enterprise retained earnings, the sale of real estate fund, and the issuance of excluded and non-excluded bonds. Article 5 details these capital projects and include a \$300,000 investment in architectural and engineering costs for the renovation of the Nabnasset Fire Station, a \$191,000 investment for the Nabnasset school parking lot, \$500,000 for Boston Road reconstruction, a \$260,000 for the replacement of a dump truck for the Highway Department, a \$450,000 investment for the rehabilitation of the Abbot Elementary school wastewater treatment plant tank, and \$650,000 to expand the Town hall parking lot. The Town is asking to issue bonds to pay for more expensive capital projects, such as the additional funding required for the Cameron Senior Center HVAC system (\$2 million), the 51 Main Street building (Article 6), and the Blanchard Roof MSBA project (Article 7). While most of these projects are one-time costs, some, like the 51 Main Street building, also represent an increase to the operating budget which must be factored into future budgets.

The Town maintains \$5,533,435 in the stabilization fund and has a projected year-end balance of \$981,183 in Free Cash after Town Meeting. The stabilization funds and Free Cash represent approximately 5.50% of the total general fund budget, which complies with accepted accounting practices and protects the Town's AAA bond rating.

The Finance Committee is pleased to report that the Town has balanced its budget for FY24 without requiring a proposition 2 ½ override.

However, we also wish to report that there are factors, which could impact the Town’s budget in years to come. First is a consistently stagnant state local aid allocation. This allocation is not keeping pace with increasing costs. Second, volatility associated with employee health care costs and retirement contributions, which interject significant uncertainty into the budget planning process threatening to consume discretionary spending. Shifting to partially self-funded health insurance has helped the Town control some of these costs. Third is fluctuating and possibly stagnant new growth. Revenue from new growth has been increasingly relied upon to meet the challenge of increasing costs in the town’s budget. It is tied to the rate of real estate development, so as new development slows, revenue diminishes. Conversely, increases in real estate growth drive additional demands for services, hence increases in the budget. Fourth, new requirements to regulate the levels of PFAS (Per- and Polyfluorinated Substances) in our water could increase costs to the Water Enterprise. The Water Enterprise is also facing large increases in chemical costs causing the Water Commission to approve a 22% increase in water rates for FY24. While this increase is not as significant to the Town’s budget, it will impact residents who rely on Town water. Fifth, the School Department is also facing potential significant increases in Out of District Tuitions. Sixth, upcoming contract negotiations and bids include trash and recycling contracts which are expected to increase substantially, collective bargaining with several unions, the price of fuel, inflation, and electricity rate and natural gas negotiations.

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 FY24 budget challenge.

Town of Westford Finance Committee (FY23)

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 | Jake Levy |
| Tom LaFlamme, Vice-Chair | Shelby MacLeod |
| Dennis Galvin, Clerk | Beth Morrison |
| Heather FitzPatrick | Hari Vetsa |
| Ingrid Nilsson | |

FY24 Budget Policy Direction

The Town Manager will prepare the FY24 operating budget and a three-year projection of expenses and revenue. The FY24 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 FY24 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, in keeping with past practice. If less than \$1.5M is recommended for capital expenses, 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 related to public safety. Analyze possible funding to meet those requests, if feasible.
- Continue to monitor the balance in the health insurance trust fund and support a FY24 health insurance budget that is in line with the trustees' recommendations.
- 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, School Committee, and Town Meeting.

FY24 Budget Highlights

The following were utilized to develop the FY24 recommended budget:

- Support a budget for FY24 which attempts to maintain similar levels of service to residents as in FY23, 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 \$1,000,000 in the FY24 operating budget (Article 11), which is \$80,339 more than the FY23 appropriation. We are also recommending supplementing the FY24 OPEB funding by appropriating \$355,532 from Free Cash under Article 2. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY24 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$31,453 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 at least \$3,700,000.
- Fund contractual salary increases for union employees. For the Town, the IAFF (fire fighters) contract is expiring on June 30, 2024, and 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 are settled through June 30, 2025. For the Schools, Unit E (teaching assistants) and the Custodians/Maintenance expired on June 30, 2022. The Unit A (teachers), Unit B (coordinators), Unit C (nurses), and Unit G (reading/math interventionists) will expire on June 30, 2023. The Food Service Workers agreement expires at the end of FY24. The School Office Professionals, Central Office Support Staff, and the Special Education Drivers agreements expire at the end of FY25.
- Fund \$2,768,859 in capital appropriations in "Pay-as-You-Go" funded with Free Cash. Another \$366,500 in available funds is being allocated from the Water Enterprise and \$265,000 from the Stormwater Enterprise to fund their respective capital requests. There is currently \$513,276 in the capital stabilization fund. Proceeds from the sale of 35 Town Farm Road are earmarked to replenish the capital stabilization fund at a future Town Meeting.
- Pay the FY23 estimated snow & ice deficit of \$400,000 with Free Cash (Article 2) rather than raising the deficit during the Fall Special Town Meeting as has been done in previous years.
- Uses Governor's initial state aid budget as a projection for FY24.
- Plan for \$850,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY24.

FY24 Recommended Budget

Description	Amount	Page
Operating Budget	\$128,802,786	46
Capital Appropriations	\$2,768,859	43
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$5,098,580	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	\$503,827	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	\$568,299	
Allowance for Abatements	\$500,000	
TOTAL FY24 BUDGET	\$138,242,351	

Operating Budget

The Town’s operating budget is **\$128,802,786** for FY24. This year’s operating budget increased by \$1,934,599, or 1.50%, over the FY23 operating budget of \$126,901,635.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our Town. 52.24% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.45% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 16.02%, Enterprise Funds at 7.06%, Debt Service at 3.36%, and Community Preservation at 0.87% 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 91.60% over fourteen years, from \$6,455,000 in FY10 to a projected \$12,367,589 in FY24. The Middlesex retirement assessment for FY24 increased by 4.14% to \$6,522,668 from \$6,263,082 the previous year. Since FY10, this assessment has increased by 154.56% as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.0% of our total budget. The Town employs 1,025.5 full-time equivalents (FTE) or people. Of those 785.4 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. The General Fund supports 704.8 of the school employees and 80.6 employees are funded from grants and revolving funds. The remaining 240.1 FTEs, an increase of 5.6 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 \$23,187,127 in debt obligations, including \$19,717,359 in outstanding principal and \$3,469,768 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$12,978,450, meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. This total does not include the J.V. Fletcher Library renovation since none of the authorized has been borrowed at this time. Debt obligations in the non-exempt category total \$10,208,677.

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 \$2,768,859 from Free Cash, represents an increase of \$910,543 from the \$1,541,796 appropriated for capital in June of 2022 and \$316,520 appropriated for capital in October of 2022.

Other Articles

These funds represent \$988,751 in appropriations to supplement the FY23 budgets including \$75,000 for Fire Department overtime, \$400,000 for the snow and ice, \$20,000 for Recycling expenses, \$355,532 to further reduce the OPEB liability, \$135,000 from Water Enterprise retained earnings for chemicals, and \$3,219 from Ambulance Enterprise retained earnings to purchase new lockers for the Fletcher Fire Station 1. Community Preservation funds of \$2,885,890 are included and are detailed later in this report. The Water Enterprise is requesting authorization to use retained earnings of \$366,500 for capital improvements. The Water Enterprise is also requesting \$31,453 to fund OPEB for Water retirees. The Stormwater Enterprise is requesting to use retained earnings of \$265,000 for capital improvements. Please note that Enterprise Capital is paid for by each department's respective fees. The remaining funds include \$97,000 for perchlorate, \$129,998 for the Opioid Settlement fund, \$439,479 from the sale of real estate funds for the Town Hall parking lot expansion project, and \$15,000 to ensure the Drew Gardens APR is enforced.

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 FY24 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

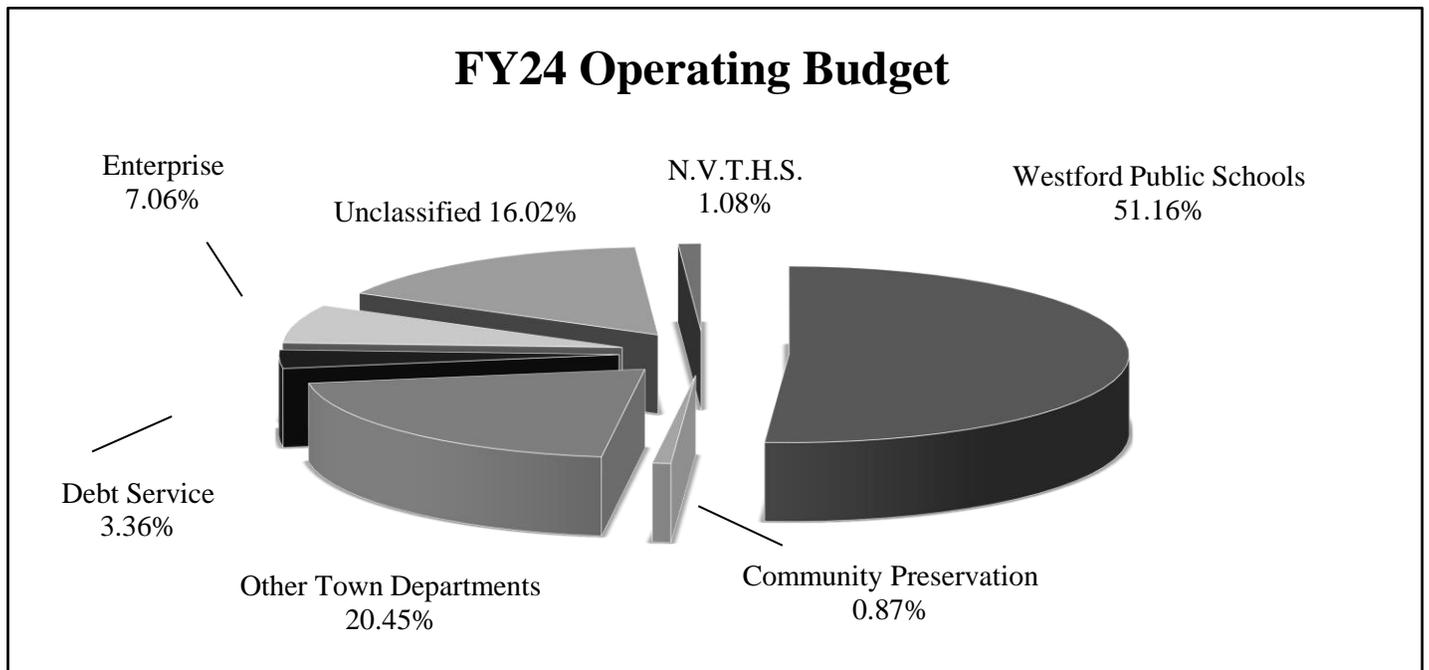
Based on recent history, the allowance for abatements is decreasing by approximately \$43,917, or 8.0% from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill. The means tested property tax exemption was approved at the May 4, 2021 election. The maximum the Town can grant in exemptions is approximately \$201,887.

Westford FY24 Finance Committee Report

Allocation of FY24 Funding by Department

		FY22	FY23	FY24	FY24	FY23-FY24
	DEPARTMENT	ACTUAL	BUDGET	REQUEST	TMR BUDGET	% Increase
122	Select Board	19,571	43,106	28,349	28,559	-33.75%
123	Town Manager	444,992	476,766	555,739	539,565	13.17%
131	Finance Committee	8,191	134,065	128,671	128,671	-4.02%
132	Finance Director	156,978	165,533	167,710	167,710	1.32%
135	Town Accountant	337,161	369,694	376,817	372,817	0.84%
141	Board of Assessors	274,004	373,779	365,177	363,627	-2.72%
145	Treasurer/Collector	324,806	342,666	350,641	350,141	2.18%
151	Legal Services	81,771	140,000	120,000	100,000	-28.57%
152	Human Resources	271,692	466,701	524,376	524,376	12.36%
155	Technology	1,117,736	939,555	983,284	983,284	4.65%
161	Town Clerk	272,338	321,844	312,793	312,793	-2.81%
170	Permitting Department	314,650	332,364	343,616	338,916	1.97%
171	Conservation Commission	90,182	95,145	100,394	100,394	5.52%
175	Planning Board	80,024	112,611	133,678	118,678	5.39%
176	Zoning Board of Appeals	2,220	2,595	2,595	2,595	0.00%
192	Town Hall	110,831	102,842	102,242	102,242	-0.58%
199	Public Buildings & Properties Maintenance	147,794	232,094	238,760	238,760	2.87%
210	Police Department	5,782,266	6,138,273	6,484,511	6,423,794	4.65%
215	Public Safety Communications	810,856	920,036	982,135	932,606	1.37%
220	Fire Department	4,104,073	4,354,115	4,402,175	4,384,214	0.69%
241	Building Department	392,731	415,477	425,939	424,739	2.23%
244	Sealer Weights & Measures	3,000	7,762	15,524	15,524	100.00%
291	Emergency Management	11,774	11,960	12,250	12,150	1.59%
292	Animal Control	44,373	45,442	47,429	46,929	3.27%
294	Tree Warden	34,513	37,357	70,560	43,060	15.27%
300	Westford Public Schools	61,983,147	64,038,192	65,905,323	65,889,564	2.89%
310	Nashoba Tech	1,184,421	1,295,205	1,383,159	1,396,089	7.79%
405	Departement of Public Works	205,780	264,653	269,918	269,918	1.99%
410	Engineering Department	322,258	335,521	345,933	343,433	2.36%
421	Highway Department	2,405,207	2,677,936	2,502,454	2,449,970	-8.51%
432	Recycling	522,473	581,027	602,525	602,525	3.70%
433	Solid Waste	1,386,961	1,507,588	1,567,681	1,538,654	2.06%
442	Wastewater Treatment Management	207,038	224,430	243,404	243,404	8.45%
491	Cemetery Department	126,937	141,919	194,374	194,374	36.96%
510	Board of Health	385,869	468,738	489,429	468,649	-0.02%
541	Council on Aging	519,789	582,807	627,145	613,045	5.19%
543	Veterans Services	94,063	144,588	146,399	121,399	-16.04%
610	Library	1,751,877	1,833,158	1,831,221	1,825,230	-0.43%
650	Parks	228,939	310,889	506,214	506,214	62.83%
660	Land Management	29,396	47,916	118,356	98,356	105.27%
670	Historical Commission	11,565	11,950	14,650	13,450	12.55%
710	Debt Service	5,840,145	6,272,642	4,425,765	4,326,575	-31.02%
940	Otherwise Unclassified	(1,475,963)	(1,449,083)	(1,632,835)	(1,632,835)	12.68%
945	Employee Benefits & Miscellaneous	19,942,311	9,996,212	10,485,810	10,351,268	3.55%
990	Transfers to/from Other Trusts	947,957	11,197,061	12,263,060	11,907,528	6.35%
	Total General Fund	111,858,699	117,065,131	119,565,350	118,582,954	1.30%
240	Community Preservation Fund	812,794	1,079,350	1,120,491	1,120,491	3.81%
600	Water Enterprise	3,935,194	4,672,673	4,813,234	4,813,234	3.01%
630	Recreation Enterprise	1,144,823	1,356,805	1,467,854	1,365,527	0.64%
640	Ambulance Enterprise	1,500,906	1,464,944	1,518,818	1,505,371	2.76%
650	Stormwater Enterprise	860,339	1,262,732	1,415,209	1,415,209	12.08%
	Total Operating Budget	120,112,754	126,901,635	129,900,956	128,802,786	1.50%

Allocation of Budget by Function				
	FY23 BUDGET	FY24 TMR	FY23 to FY24 \$ Increase	FY23 to FY24 % Increase
General Government	4,651,360	4,773,128	121,768	2.62%
Public Safety	11,930,422	12,283,016	352,594	2.96%
Education	65,333,397	67,285,653	1,952,256	2.99%
Public Works	5,733,074	5,642,278	(90,796)	-1.58%
Health & Human Svcs	1,196,133	1,203,093	6,960	0.58%
Culture & Recreation	2,203,913	2,443,250	239,337	10.86%
Debt Service	6,272,642	4,326,575	(1,946,067)	-31.02%
Unclassified	19,744,190	20,625,961	881,771	4.47%
Community Preservation	1,079,350	1,120,491	41,141	3.81%
Water Enterprise	4,672,673	4,813,234	140,561	3.01%
Recreation Enterprise	1,356,805	1,365,527	8,722	0.64%
Ambulance Enterprise	1,464,944	1,505,371	40,427	2.76%
Stormwater Enterprise	1,262,732	1,415,209	152,477	12.08%
TOTAL OPERATING BUDGET	126,901,635	128,802,786	1,901,151	1.50%



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 2024 budget, expenses are growing at a compounded annual growth rate (CAGR) of 2.8% before "adjustments" (items that materially affect comparisons), or 2.7% after "adjustments." Revenues are growing at a CAGR of 2.9%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to \$15.06 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 ninth consecutive year.

General Government expense is growing at a rate of 1.8% after adjustments. Public Safety growth of 3.8% 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 6.4%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.0%. Health and Human Services is growing at 3.3% 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 (+0.3% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue (+0.6% increase, +2.7% excluding MSBA payments) 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 FY24)

	<i>DOLLARS IN 000'S</i>				Adjustment	Revised	Revised
	<u>2010</u>	<u>2024</u>	<u>VARIANCE</u>	<u>CAGR</u>		<u>Variance</u>	<u>CAGR</u>
EXPENSES							
General Government	\$3,580	\$4,773	\$1,193	2.1%	-\$197	\$996	1.8%
Public Safety	\$7,007	\$12,283	\$5,276	4.1%	-\$414	\$4,862	3.8%
Westford Public Schools	\$43,489	\$65,890	\$22,401	3.0%		\$22,401	3.0%
Nashoba Tech	\$582	\$1,396	\$814	6.4%		\$814	6.4%
Public Works	\$4,292	\$5,642	\$1,350	2.0%		\$1,350	2.0%
Health & Human Services	\$760	\$1,203	\$443	3.3%		\$443	3.3%
Culture and Recreation	\$1,681	\$2,443	\$762	2.7%		\$762	2.7%
Debt Service	\$9,713	\$4,327	(\$5,386)	-5.6%		-\$5,386	-5.6%
General Liability and Employee Benefits	\$9,591	\$20,626	\$11,036	5.6%		\$11,036	5.6%
Total General Fund	\$80,695	\$118,583	\$37,889	2.8%	-\$611	\$37,278	2.7%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$1,468	869	6.7%		\$869	6.7%
Other	\$1,723	\$1,572	(151)	-0.7%		-\$151	-0.7%
Total	\$83,012	\$121,623	38,607	2.8%	-\$611	\$37,996	2.7%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$93,615	\$38,168	3.8%		\$38,168	3.8%
State Aid	\$19,882	\$20,858	\$976	0.3%		\$976	0.3%
Local Revenue	\$6,467	\$7,047	\$580	0.6%		\$580	0.6%
Other	\$84	\$104	\$20	1.5%		\$20	1.5%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$121,624	\$39,744	2.9%	\$0	\$39,744	2.9%

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

FY24 Projected Revenue

	FY23 Budgeted Revenue	% of Tot. Rev.	FY24 Projected Revenue	% of Tot. Rev.	% Change from FY23
Property Tax Revenue (residential & commercial)					
- Base*	\$89,945,436		\$92,765,499		2.12%
New Growth	892,263		850,000		-4.74%
Sub-total: Property Tax Levy	90,837,699	68.25%	93,615,499	67.72%	3.06%
State Aid	20,722,236	15.57%	20,857,958	15.09%	0.65%
Local Revenue	8,266,131	6.21%	7,046,596	5.10%	-14.75%
Enterprise Revenue/Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	8,053,357	6.05%	8,400,462	6.07%	4.31%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,951,268	2.22%	3,460,447	2.50%	17.25%
Appropriations from Free Cash (estimated)	2,257,539	1.70%	4,861,389	3.52%	115.34%
Total Revenue	\$133,088,230	100.00%	\$138,242,351	100.00%	3.87%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.00%	0	0.00%	
Total Outlay	\$133,088,230	100.00%	\$138,242,351	100.00%	3.87%

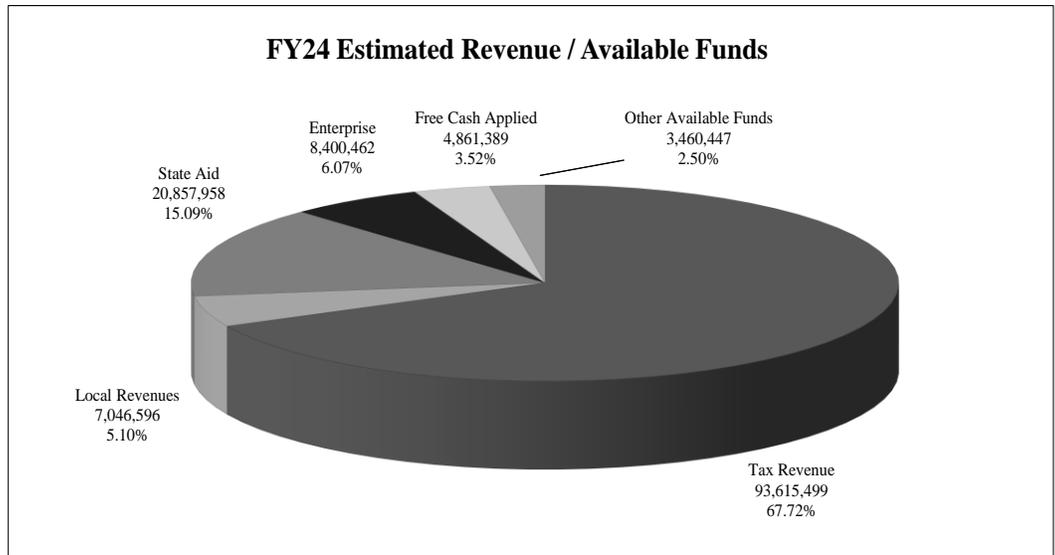
*Note: The Tax Revenue Base increase of 3.06% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.12% (\$92,765,499/\$90,837,699) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.

Property taxes are our primary source of revenue, accounting for approximately 77% 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 process or currently under construction. Examples of development include; 6 single-family detached dwellings on Cloverleaf Lane (formerly 22 Griffin 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 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); 3 single-family detached dwellings at Annmarique Way (formerly 85 Carlisle Road); 2 single-family detached dwellings on HR Adams Way (formerly 38-40 Providence Road); ongoing permitting for the construction of 7 single family detached dwellings at Didonato Drive (currently known as 472-476 Groton Road); 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; an 18-unit building with affordable housing units intended for individuals 62 years of age or

older at 60 Littleton Road (Helena Crocker Residences); and the construction of two commercial buildings at 478 Groton Road. The Permitting Department and Assessor's Office developed an analysis that anticipates approximately \$850,000 in new growth for FY24.

The data above concerning the state aid represents the governor's initial budget proposal from the end of February 2023. The Chapter 70 funding (for education) is proposed to increase by 0.80%, and Unrestricted Government Aid is increasing by 2.00%.



Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to decrease by 14.75%. This is primarily because the Massachusetts School Building Authority (MSBA) debt service for the Stony Brook, Crisafulli, and Miller Schools is paid in full, so we no longer budget the state share in local revenue. We are budgeting increases to several accounts, including the meals and hotel excise taxes as we recover from the COVID-19 pandemic.

The enterprise revenue/retained earnings appropriation is increasing by \$347,105, or 4.31%. The Recreation Enterprise final revenue projection as approved by the Department of Revenue in FY23 was \$929,972. The FY24 projection for Recreation Enterprise revenue is \$952,300, with \$150,000 in retained earnings to offset the general fund contribution. The Water Enterprise is also increasing from \$5,120,775 in FY23 to \$5,314,734 in FY24 as the Water Commissioners have proposed a rate increase to offset increasing costs, including the construction of two PFAS treatment facilities. The Stormwater Enterprise is increasing by \$368,727, or 51.83%, primarily due to an increase in retained earnings to use for capital projects. The Ambulance Enterprise is also increasing slightly from \$899,000 in FY23 to \$903,219 in FY24.

The amount of available funds used has increased by \$509,179, or 17.25%, from \$2,951,268 in FY23 to \$3,460,447 in FY24. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY24 Council on Aging budget, \$31,453 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$439,479 from the Sale of Real Estate fund to offset the Town Hall parking lot expansion, \$100,000 from overlay surplus, \$625 from the Fund Balance Designated for Debt Service to offset the operating budget, and \$2,885,890 in Community Preservation funding.

The appropriation from Free Cash is increasing by \$2,603,850, or 115.34%, from \$2,257,539 in FY23 to \$4,861,389 in FY24. This year, the Town is recommending using \$2,768,859 in Free Cash to fund capital items, \$1,000,000 to offset the tax impact for the 51 Main Street Building, \$400,000 to fund the snow & ice deficit, \$355,532 to contribute towards the Town's OPEB stabilization fund, \$75,000 to supplement FY23 fire department overtime, \$20,000 to supplement the FY23 recycling expense budget, \$129,998 to fund expenses associated with the Opioid Settlement Fund, \$97,000 to fund ongoing perchlorate remediation expenses, and \$15,000 for expenses associated with the Drew Garden Agricultural Preservation Restriction.

The chart below displays the additional FY24 general fund revenue and how it is distributed to the Town and School after first satisfying obligatory expenses such as employee and retiree health insurance, Middlesex Retirement, debt service, general insurances, and the Nashoba Valley Technical High School assessment.

Additional FY24 General Fund Revenue

New Revenue	FY24	Subtotal
Tax Revenue: Prop. 2 1/2 Increase	2,203,883	
Tax Revenue: New Growth	850,000	
Tax Revenue: PY Excess Capacity	5,047	
Tax Revenue: Debt Exclusions	(281,130)	
MSBA Offset – Debt Exclusions	(1,639,933)	
Local Revenue	420,398	
State Aid	135,722	
Total New G/F Revenue		<u>1,693,987</u>

Allocation of New Revenue	FY24	Subtotal
Employee Benefits and General Insurance	848,323	
Net Debt Service	(1,946,067)	
NVTHS Assessment	100,884	
Other Amounts to be Raised	40,928	
Allowance for Abatements	(43,917)	
State Assessments	(73,951)	
Change in Premium Res'd for Debt Service	2,603	
Change in Available Funds	167,128	
Special Town Meeting Appropriation 10/17/22	40,000	
Subtotal		<u>(864,069)</u>

Funds Remaining for Departmental Expenses	<u>2,558,056</u>
---	------------------

WPS Budget	FY24	Subtotal
Westford Public School Budget – 72%	1,851,372	
Net Town Operating Budgets – 32%	706,684	
Subtotal		<u>2,558,056</u>

Net Remaining	0
----------------------	----------

A Balanced Budget

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

Through diligent management and cost control measures by all Town and School employees, we are able to closeout some appropriations at year-end (closeouts are funds budgeted but not spent by departments).

These funds return to Free Cash, annually replenishing our reserves. Our policy has been to maintain a minimum of 5% of the general fund operating budget in reserves. The general fund consists of all the operating budgets with the exception of Community Preservation and the enterprise accounts. General fund reserves consist of two items – Free Cash and the operating stabilization fund.

The 5% balance in reserves is a large factor for our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poor's in May 2014. At the time of this printing, we project Free Cash and stabilization fund reserves to be 5.50% of the general fund operating budget, or \$593,853 over the 5% minimum recommended reserves as of June 30, 2023.

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 FY24, for Capital items are approximately sixty million dollars and do not include projects for which there are no reasonable estimates to date. The additional projects for which there is not yet a dollar value include the Nabnasset Fire Station construction costs and any constructions or rehabilitation costs resulting from the Westford Public Schools' feasibility study. The total does include several large projects including the Town Center Building and replacement of the roof at Blanchard Middle School, as well as a variety of DPW projects. In addition, there may be projects not yet identified.

For FY24, the Capital Planning Committee recommends \$31,359,881 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: \$3,768,859 from Free Cash, \$439,479 from the Sale of Real Estate Fund, \$366,500 from Water Enterprise retained earnings, \$265,000 from Stormwater Enterprise retained earnings, \$3,045,000 from bonding under Water Enterprise, \$1,500,000 from bonding under Stormwater Enterprise, \$4,150,000 borrowed increasing the Town's non-excluded debt, and \$17,825,043 borrowed by the Town subject to debt exclusion ballot questions.

Of the capital purchases that are being funded by \$2,768,859 of Free Cash, the Capital Planning Committee recommended \$1,202,338 related to the Westford Public Schools, including \$392,338 for computers and technology, \$450,000 for the rehabilitation of a wastewater treatment tank at Abbot Elementary School, \$191,000 to improve the Nabnasset School parking lot and walking paths, \$95,000 to replace the Stony Brook Middle School front entry patio, \$40,000 to add an electric vehicle for the maintenance supervisor, and \$34,000 for a wide area mower. Free Cash would also be used for Town capital items recommended by the Capital Planning Committee including: \$136,000 for IT purchases, which include \$100,000 for server/storage replacements and \$36,000 for new computers; \$300,000 to review the needs of the Nabnasset Fire Station; \$65,000, \$80,000, and \$260,000 for highway vehicles including a ¾ ton pickup truck, a 1 ton dump truck and a 6 wheel dump truck, respectively; \$65,000 for a Parks and Grounds ¾ ton pickup truck; and \$550,000 in DPW projects including \$500,000 for Boston Road non-participating costs and \$50,000 for consulting fees to relocate a family for a couple months during the Stony Brook bridge replacement project. Expanding the Town Hall's \$650,000 parking lot would be funded by \$110,521 of Free Cash. The parking lot would also be funded using \$439,479 from the Sale of Real Estate Fund and \$100,000

from Stormwater Enterprise retained earnings. One million of Free Cash would be applied to the new Town Center Building to replace the former fire station in the center of Town.

Enterprises would also be used to fund certain capital items recommended by the Capital Planning Committee. In addition, to the Stormwater Enterprise retained earnings used to fund the Town Hall parking lot, \$165,000 of Stormwater Enterprise retained earnings would be used to design an Acton Road culvert replacement. Water Enterprise retained earnings of \$366,500 would be used to fund the following: \$71,500 for a utility truck, \$65,000 for an electric vehicle express van, \$150,000 for a PFAS treatment pilot study, and \$80,000 to supplement a previous appropriation for the Depot Street well. In addition to Water Enterprise purchases from retained earnings, the committee supported \$2,000,000 requested by the Water Enterprise for the Boston Road construction project and \$1,045,000 for the Francis Hill water storage tank rehabilitation project. The Capital Planning Committee also supported \$1,500,000 for the Pond Brook culvert replacement from the Stormwater Enterprise. The Town is seeking to bond these three larger items.

The Capital Planning Committee also recommended \$2,150,000 to purchase a new tower truck for the Fire Department. The Town would fund this appropriation with non-excluded debt.

Due to time constraints, the Capital Committee did not review the additional \$2,000,000 of HVAC improvements at the Cameron Senior Center, but last year supported \$1,100,000 in HVAC improvements at the Cameron Senior Center. The supplemental appropriation would be funded with non-excluded debt and bring the project total to \$3,900,000, which also includes \$500,000 in ARPA funds appropriated to the project by the Select Board and \$300,000 in ARPA funds provided by the state.

The Capital Planning Committee also supported two large projects that would be funded by mostly by excluded debt if approved by a ballot vote. The new Town Center Municipal Building would be funded by \$1,000,000 of Free Cash and \$11,010,000 of excluded debt. The new Town Center Building would house a large meeting room and offices for the technology and facilities departments and the veteran's agent. Replacement of the Blanchard Middle School roof is the second excluded debt project supported by the Capital Planning Committee. The \$6,425,043 is the total cost of the project; however, 48% of the eligible costs of the project would be reimbursed by MSBA leaving the Town's share approximately \$3,484,139. Only the Town's share would be bonded through a debt exclusion at the project's completion.

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.

American Rescue Plan Act (ARPA) Funding

On June 16, 2021, Westford received the first ARPA fund payment of \$3,708,985. The second and final payment was deposited on September 29, 2022, in the amount of \$3,708,986 resulting in a total of \$7,417,971 of funding. 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.

Governments that received less than \$10,000,000 in ARPA funding have streamlined reporting requirements and can use ARPA funding for any government purpose except for paying for debt service, settlements, offsetting tax revenues, contribute to a pension system, and replenishing financial reserves.

The table on the next page shows the allocations from ARPA funding approved by the Select Board to date. So far, they have approved 74 projects totaling \$5,537,536. The current remaining balance is \$1,880,435.

The Town has until December 31, 2024, to appropriate the remaining funds, and until December 31, 2026, to spend the remaining funds.

Westford FY24 Finance Committee Report

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

American Rescue Plan Act (ARPA) Funding

	Date of Appropriation	Total Appropriated	Balance Remaining
Revenue Received to Date	8/31/2021		7,417,971
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	(49,666)	
Additional 1.0 FTE district-wide nurse for contact tracing and floating substitute	12/14/2021	(40,040)	
De-escalation Training for Elementary Principal Aides	12/14/2021	(862)	
Blanchard Middle School Wastewater Treatment Plant Tank Rehabilitation	12/14/2021	(30,000)	
Contact Tracers	12/14/2021	(7,650)	
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)	
Strategic Planning Retreat	6/14/2022	(6,280)	
Blanchard Middle School Wastewater Treatment Plant Tank Rehabilitation	6/14/2022	(177,500)	
Gasoline / Diesel Fuel Supplemental Appropriation (for all Town Fleet)	6/14/2022	(50,000)	
Police Purchasing Hybrid Vehicle Instead of Electric	6/14/2022	5,330	

Westford FY24 Finance Committee Report

	Date of Appropriation	Total Appropriated	Balance Remaining
Supplemental Appropriation for the Electronic Vote Tabulators for Town Meeting	8/9/2022	(2,110)	
Digitizing Town Archives and Various Department Files at Town Hall	8/9/2022	(25,000)	
Phone System Upgrades to Comply with 911 Requirements	8/9/2022	(67,000)	
WestfordCAT Millennium School Meeting Room Equipment Upgrades to Improve Sound Quality of Recordings	8/9/2022	(2,014)	
WestfordCAT Studios (Groton Road, Town Hall, and Millennium School) Network Video Production Storage Upgrades	8/9/2022	(8,834)	
WestfordCAT Audio Equipment Upgrades for School Sports Coverage	8/9/2022	(1,316)	
Diesel Fuel Supplemental Appropriation for School Buses	8/9/2022	(30,000)	
FY23 Rental, Mortgage and Utility Assistance	8/9/2022	(30,000)	
Assessment/addition of Town and School Security Camera Systems	8/23/2022	(90,000)	
Additional Town and School Emergency Training	8/23/2022	(20,594)	
Supplemental Funding Request for Chevy Silverado 3500	8/23/2022	(8,457)	
Supplemental Funding Request for Ford E Transit Cargo Van	8/23/2022	(1,539)	
Senior Dental Program for Uninsured Residents Age 55+	9/13/2022	(20,000)	
Recreation Enterprise Revenue Supplemental	9/27/2022	(167,128)	
COA Van Driver	10/11/2022	(17,250)	
Westford Academy Wastewater Plant Emergency Repairs	10/25/2022	(130,000)	
Gasoline / Diesel Fuel Supplemental Appropriation (for all Town Fleet)	12/13/2022	(50,000)	
Supplemental Appropriation for Unanticipated FY23 School Bus Transportation Costs	12/13/2022	(151,753)	
Supplemental Appropriation for the Electronic Vote Tabulators for Town Meeting	12/13/2022	(8,525)	
Building Department Hybrid Vehicle Supplemental Appropriation	12/13/2022	(7,939)	
Supplemental Funding Request for One Ton Dump Truck with Plow	12/13/2022	(4,509)	
Entry Level Commercial Driver's License Training	12/13/2022	(21,900)	
GIS System Upgrades - Replace Online GIS Viewer	12/13/2022	(5,000)	
FY23 Rental, Mortgage and Utility Assistance Supplemental Appropriation	12/13/2022	(6,000)	
Comprehensive Program to Promote Equity and Social Emotional Health for Students and Staff in Westford Public Schools: *Educational materials supporting trauma-sensitive classroom, *Anxiety support groups for grades 3-5, **"Calming Kits" for PK-5 classrooms	12/13/2022	(49,250)	
Public Safety Radio Upgrade	1/10/2023	(1,040,000)	
Brightly Computerized Maintenance Management System for FY24 (to process Work Order requests for the Schools, Public Buildings, and DPW)	3/6/2023	(27,193)	
Sustainability Coordinator Additional Hours	3/6/2023	(18,457)	
Total Appropriation / Available Balance	4/26/2022	(5,537,536)	1,880,435

FY22-FY24 Financial Summary and Reserves**Financial Summary of Expenses and Receipts**

	FY22 Budget	FY23 Budget	FY24 Projected
Operating Budget	122,823,671	126,569,270	128,802,786
Capital Plan - "Pay as You Go"	1,048,857	1,541,796	2,768,859
Total Other Articles	4,377,073	3,328,098	5,098,580
Total Other Amounts to be Raised	483,528	462,899	503,827
Stat and City Cherry Sheet Charges	805,482	642,250	568,299
Allow Abate & Exempt (Overlay)	542,336	543,917	500,000
Total Amount to be Raised	130,080,947	133,088,230	138,242,351
Tax Revenue	88,115,910	90,837,699	93,615,499
Local Revenue	7,738,424	8,266,131	7,046,596
State Aid	20,270,627	20,722,236	20,857,958
Free Cash - Offset Tax Rate	0	0	0
Free Cash - Appropriations From	2,374,289	2,257,539	4,861,389
Other Available Funds	3,449,248	2,951,268	3,460,447
Enterprise Revenue	8,132,449	8,053,357	8,400,462
Total Revenue	130,080,947	133,088,230	138,242,351

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY22 Actual	FY23 Projected	FY24 Projected
Free Cash - Beginning Balance	2,417,597	2,873,137	5,791,559
Free Cash Applied	(2,374,289)	(2,257,539)	(4,861,389)
Est. Free Cash Generated	2,829,829	5,175,961	800,000
Free Cash - Ending Balance	2,873,137	5,791,559	1,730,170
Stabilization Cash Fund Balance	5,387,262	5,533,435	5,578,435
Total Cash Reserves - Ending Balance	8,260,399	11,324,994	7,308,604
Minimum Recommended Reserves - 5% of			
Operating Budget	5,750,382	5,920,764	6,007,754
Above (Below) Minimum Recommended Reserves	2,510,017	5,404,230	1,300,850

Department Detail – General Government

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,787,888	3,066,223	3,148,492	82,269	2.68%
Expenses	1,262,080	1,292,383	1,279,636	(12,747)	(0.99%)
Sub-Total	4,049,967	4,358,606	4,428,128	69,522	1.60%
Other*	4,974	292,754	345,000	52,246	17.85%
Total	4,054,941	4,651,360	4,773,128	121,768	2.62%

* 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 FY24 Budget for General Government departments reflects the continued effort by Town leadership and 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 \$69,522, or 1.60%, from the FY24 budget request vs. the FY23 budget. When the \$52,246, or 17.85%, net increase in the Compensation Reserve in HR (\$220,000) and the Finance Committee Reserve (\$125,000) is factored in, the overall General Government budget increase is \$121,768, or 2.62%.

In January 2023, Westford’s long-time Town Manager, Jodi Ross, retired. The Town welcomes Kristen Las as the new Town Manager. The Town Manager Personal Services budget reflects the negotiated salary of the new Town Manager. Also in the Town Manager budget, \$13,710 of the Community Wellness Coordinator’s salary is being funded with the balance funded using the remaining balance of the ARPA funding appropriated by the Select Board. In FY23 Westford’s Sustainability Coordinator was paid through the Community Compact grant and is a shared position with the Town of Carlisle. In FY24, we are funding \$43,067 within the general fund budget, using the remaining balance of the grant, and the Select Board approved an ARPA appropriation in the amount of \$18,457 to keep the position full-time for the year. Throughout the Personal Services lines, there is a 2% COLA (Cost of Living Adjustment) for non-union personnel.

Expenses overall decreased by \$12,747 in the General Government budget. Significant reductions were in the legal budget (\$40,000), the Select Board budget that included the Town Manager search firm expense in FY23, and savings by the Finance Committee (\$5,400) by distributing the ATM Finance Committee Book electronically with limited hard copies printed in-house available throughout Town. Contracted services and Data Communication Services increased in the Technology Department due to new licensing and maintenance obligations supporting other Town Departments. Increases in the Public Buildings and Property Maintenance budget include the higher costs of a sufficient Pest Management program.

There are two reserve accounts within the General Government category:

- **Compensation Reserve - Human Resources Department:** For budgeting purposes, each year the Town Manager and Town Finance Director assess 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 FY23 from the Finance Committee Reserve fund totaled \$37,265 (\$20,465 to incorporate energy efficiencies into the Library addition design and \$16,800 for the Town Manager search firm). The Finance Committee Reserve Fund was replenished for these expenses at the October 2022 Special Town Meeting, bringing the balance back up to \$125,000.

Department Detail - Public Safety

	FY23		FY24 TMR	\$ Increase	% Increase
	FY22 Actual	Budget			
Personal Services	10,131,648	10,841,797	11,161,099	319,302	2.95%
Expenses	1,051,939	1,088,625	1,121,917	33,292	3.06%
Total	11,183,587	11,930,422	12,283,016	352,594	2.96%

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 is requesting an annual budget of \$6,423,794, a 4.65% an increase from \$6,138,273 in FY23. **Personal Services:** The department is requesting an increase from \$5,578,290 in FY23 to \$5,817,983 in FY24 (4.30%). This is the result of the settlement of collective bargaining agreements and overtime related to the backfill of two officers who left the department. The cost of academy training to replace those police officers is also included. **Expenses:** The department is requesting an increase in expenses from \$559,983 in FY23 to \$605,811 (8.18%) in FY24. This increase is due to fuel costs, utility costs, and the commitment to purchase additional new hybrid cruisers, which require additional outlays to outfit them for police service.

Public Safety Communications

The Public Safety Communications Department is requesting a budget of \$932,606, a 1.37% increase from \$920,036 in FY23. **Personnel Services:** The department is requesting an increase from \$866,599 in FY23 to \$878,984 in FY24 (1.43%). This increase is related to filling an open dispatcher's position, which will bring the department up to full staffing and relieve the need to force employees to work overtime to fill the open slot. **Expenses:** The department is requesting \$53,622 for expenses in FY24, which is a slight increase over the FY23 budget of \$53,437 (0.35%). This is due to usual increase in equipment upkeep, maintenance, and contracted services.

Fire Department

The Fire Department is requesting a budget of \$4,384,214, which is an increase from \$4,354,115 (0.69%) over FY23. **Personnel Services:** The department is requesting a budget of \$3,996,139 in FY24 for personnel services, an increase from \$3,940,747 (1.41%) in FY23. These are due to contractual salary obligations. **Expenses:** The department is requesting a budget of \$388,075 in FY24 for general expenses, which is a decrease from \$413,368 (6.12%) in FY23 due to a supplemental appropriation of \$40,000 at the October 2022 Special Town Meeting. Costs related to the movement and adjustments to new quarters have been eliminated.

Building Department

The Building Department is requesting a budget of \$424,739 which is an increase from the FY23 budget of \$415,477 (2.23%). **Personnel Services:** The department is requesting a budget of \$412,339 for personnel services, which is an increase from \$403,327 (2.23%) in FY23. These costs reflect retainers to ensure coverage for various inspectional services personnel. **Expenses:** The department is requesting \$12,400 in expenses, which is an increase from \$12,150 (2.06%) in FY23. These reflect increases in uniform costs, required subscriptions, and professional dues.

Sealer of Weights and Measures

The requested budget for Sealer of Weights and Measures has increased to \$15,524 from \$7,762 (100.00%) in FY23. This increase is the result of a shift in this service from the state government to the Northern Middlesex Council of Government (NMCOG). The state decreased the number of its clients to only those communities with less than 20,000 residents. The Town entered a new contract with NMCOG.

Emergency Management

The Emergency Management is requesting a budget of \$12,150 which is an increase from \$11,960 (1.59%) in FY23. **Personnel Services:** The requested budget for personnel services is \$9,700 which is an increase from \$9,510 (2.00%) over FY23. This is due to a non-union COLA increase. **Expenses:** Expenses are level funded for FY24 at \$2,450.

Animal Control

Animal Control is requesting a budget of \$46,929, an increase from \$45,442 (3.27%) in FY23. **Personnel Expenses:** The department is requesting \$42,894 in personnel expenses, which is an increase from \$40,967 (4.70%) over FY23. This is due to a transition in the use of multiple part time employees as opposed to single employees. This transition has proved very effective in increasing response time. **Expenses:** The department is requesting \$4,035 in expenses, which is a decrease from \$4,475 (9.83%) in FY23.

Tree Warden

The Tree Warden is responsible for the care of the public shade trees along the Town's ways and public areas. The work is managed by the Highway Department but is budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. The FY24 budget represents an increase to \$43,060 from \$37,357 (15.27%) in 2023. The request seeks to support the recommendations of the Town's Tree and Invasive Species Inventory and Management Plans.

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.

Westford FY24 Finance Committee Report

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase	% Increase
Westford Public Schools	61,983,147	64,038,192	65,889,564	1,851,372	2.89%
Nashoba Tech	1,184,421	1,295,205	1,396,089	100,884	7.79%
Total	63,167,568	65,333,397	67,285,653	1,952,256	2.99%

Westford Public Schools

For FY24, the Town Manager and Finance Committee recommend the Westford Public Schools' budget of \$65,889,564. This is an increase of \$1,851,372, or 2.89%, over the FY23 budget. This includes \$139,740 in additional FY24 Chapter 70 funds from the state.

This year the Superintendent of Schools, in collaboration with district leadership, prepared the FY24 preliminary budget following a thorough analysis of the FY23 budget, current student enrollment numbers, projected enrollment for FY24 and monthly meetings with the School Committee Finance Subcommittee. 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 FY24 Budget:

Change	Grade Level	Rationale	Amount
General Education Staff			
Increase Substitute Pay	District wide	Substitute pay will increase from \$90/day to \$100/day	\$36,000
Increase 1 Special Ed. Teacher		A new need arose mid-year in FY23	\$54,000
Reduction of four elementary level teaching staff positions	Elementary Schools	Based on enrollment. Will continue to maintain 22:1 (avg) student teacher ratio	-\$200,000
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).	-\$108,000

Westford FY24 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 FY22 Actual, FY23 Budget and FY24 Recommended School budgets.

FUNCTION/DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	FY23-24 \$ Variance	FY23-24 % Variance
1110 SCHOOL COMMITTEE	10,155	8,225	8,225	0	0.00%
1210 SUPERINTENDENT OF SCHOOLS	305,395	296,888	291,550	-5,338	-1.80%
1220 ASSISTANT SUPERINTENDENT	225,588	242,713	244,453	1,740	0.72%
1410 BUSINESS OFFICE	459,220	497,311	492,510	-4,801	-0.97%
1420 HUMAN RESOURCES & BENEFITS	197,190	1,150,173	1,444,179	294,006	25.56%
1430 LEGAL SERVICES	57,140	82,000	82,000	0	0.00%
1450 INFORMATION MGT/TECHNOLOGY	288,280	281,413	228,269	-53,144	-18.88%
2110 CURRICULUM DIRECTORS	452,117	576,680	499,130	-77,550	-13.45%
2210 SCHOOL LEADERSHIP - BUILDING	2,884,181	3,485,152	3,552,280	67,128	1.93%
2250 NON-INSTR BUILDING TECHNOLOGY	40,609	0	0	0	-100.00%
2305 CLASSROOM TEACHERS	25,691,620	26,198,809	26,582,212	383,403	1.46%
2310 TEACHER SPECIALISTS	4,764,151	6,533,324	6,820,668	287,344	4.40%
2315 INSTRUCTIONL COORD/TEAM LEADERS	538,738	294,997	295,007	10	0.00%
2320 MEDICAL/THERAPEUTIC SERVICES	1,423,395	1,578,792	1,631,433	52,641	3.33%
2325 TEACHER SUBSTITUTES	536,721	475,875	511,875	36,000	7.57%
2330 INSTRUCTIONAL ASSISTANTS	3,001,554	3,593,723	3,974,968	381,245	10.61%
2340 LIBRARY/MEDIA CENTER SALARIES	748,200	826,748	842,997	16,249	1.97%
2355 SUBSTITUTES FOR PROF DEVELOPMENT	10,650	18,282	17,844	-438	-2.40%
2357 PROFESSIONAL DEVELPMT EXPENSES	458,094	591,064	578,578	-12,486	-2.11%
2410 TEXTBOOKS & RELATED MEDIA	132,602	66,500	62,500	-4,000	-6.02%
2415 LIBRARY INSTRUCTIONAL MATERIAL	43,828	31,500	31,500	0	0.00%
2420 INSTRUCTIONAL EQUIPMENT	27,397	22,000	22,000	0	0.00%
2430 GENERAL INSTRUCTIONAL SUPPLIES	423,217	454,818	457,279	2,461	0.54%
2440 OTHER INSTRUCTIONAL SERVICES	45,132	61,200	60,700	-500	-0.82%
2451 CLASSROOM INSTRUCT TECH	57,412	44,800	44,800	0	0.00%
2453 LIBRARY INSTRUCTIONAL HARDWARE	0	2,400	2,400	0	0.00%
2455 INSTRUCTIONAL SOFTWARE	125,651	275,740	328,601	52,861	19.17%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,085,875	2,644,505	2,717,193	72,688	2.75%
2720 TESTING & ASSESSMENT	30,765	23,470	26,475	3,005	12.80%
2800 PSYCHOLOGICAL SERVICES	337,834	408,183	447,176	38,993	9.55%
3100 PARENT LIAISON SERVICES	4,086	5,000	5,000	0	0.00%
3200 MEDICAL/HEALTH SERVICES	735,064	886,897	917,380	30,483	3.44%
3300 TRANSPORTATION SERVICES	2,808,988	3,683,577	3,699,000	15,423	0.42%
3400 FOOD SERVICES	673	0	0	0	-100.00%
3510 ATHLETICS	518,042	353,378	442,417	89,039	25.20%

Westford FY24 Finance Committee Report

3520 OTHER STUDENT ACTIVITIES	189,711	127,234	104,642	-22,592	-17.76%
3600 SCHOOL SECURITY	77,524	74,000	74,000	0	0.00%
4110 CUSTODIAL SERVICES	1,908,853	2,059,518	2,111,216	51,699	2.51%
4120 HEATING OF BUILDINGS	565,523	611,500	611,500	0	0.00%
4130 UTILITY SERVICES	702,884	826,807	1,013,307	186,500	22.56%
4210 MAINTENANCE OF GROUNDS	99,209	65,000	65,000	0	0.00%
4220 MAINTENANCE OF BUILDINGS	1,189,892	1,102,128	1,045,708	-56,421	-5.12%
4225 BUILDING SECURITY	128,363	107,750	107,750	0	0.00%
4230 MAINTENANCE OF EQUIPMENT	82,732	16,500	26,702	10,202	61.83%
4400 NETWORKING & TELECOM	112,599	679,700	695,222	15,522	2.28%
4450 TECHNOLOGY MAINTENANCE	365,984	56,300	56,300	0	0.00%
5100 EMPLOYER RETIREMENT CONTRIB	0	0	0	0	0.00%
5150 EMPLOYEE SEPARATION COSTS	53,174	50,000	50,000	0	0.00%
5260 NON-EMPLOYEE INSURANCE	4,361	4,000	4,000	0	0.00%
5300 RENTAL/LEASE OF EQUIPMENT	130,653	144,500	144,500	0	0.00%
6200 CIVIC ACTIVITIES	3,030	4,000	4,000	0	0.00%
7200-7500 FIXED ASSETS	48,395	0	0	0	-100.00%
9100-9400 TUITIONS	2,857,598	2,413,119	2,413,119	0	0.00%
	62,236,868	64,038,192	65,889,564	1,851,372	2.89%

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 FY24 budget reflects additional staffing reductions in administrative staff, as well as reductions in staff at the elementary and middle 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	Actual	4,716	704.8	80.6	785.4
FY23-24	Projected	4,700	716.2	72.6	788.8

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	FY23-FY24 Projected
Student	64	64	71	73	79
Assessment	\$1,000,697	\$1,078,168	\$1,184,421	\$1,295,205	\$1,396,089

Budget Changes

The total FY24 budget for Nashoba Tech increased by \$975,010, or 5.97%, 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 \$801,157 or 20.54% 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 FY24 Nashoba Tech budget and an increase to Westford’s overall enrollment, our assessment from FY23 to FY24 has increased \$100,884, or 7.79%, from \$1,295,205 to 1,396,089.

Nashoba Tech’s FY24 budget presentation can be found at:

<https://www.nashobatech.net/documents/budget/fy24-budget-information/387078>

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.

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,166,990	2,352,156	2,213,218	(138,938)	(5.91%)
Expenses	3,049,663	3,380,918	3,429,060	48,142	1.42%
Total	5,176,653	5,733,074	5,642,278	(90,796)	(1.58%)

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 Public Works Department (DPW) provides 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 \$269,418 and \$500, respectively, in FY24, an increase of \$5,265 (1.99%) over FY23. This increase is due to annual 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 FY24 is \$343,433, an increase of \$7,912 (2.36%) over FY23.

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 \$2,024,970 for FY24 represents a decrease of \$202,966, or 9.11%, from the FY23 budget. This includes a decrease in Personal Services of \$201,123. In prior fiscal years, a portion of Parks & Grounds and Cemetery salaries were funded within the Highway Department budget. Moving forward, these salaries will be fully funded within their respective Department budgets. The Highway Department Expenses decreased by \$1,843 in response to recent spending trends.

The **Snow and Ice** budget is level funded in FY24 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. In FY23, we currently have an additional \$400,000 earmarked in Free Cash to fund any deficit that occurs. If a state of emergency is declared, the Town can petition the state and federal government for funding.

The **Street Lights** FY24 budget is \$25,000, a decrease of \$25,000 from the FY23 appropriation. This decrease is due to a large credit from National Grid that originated from the streetlight retrofit project. In 2018 / 2019, the entire Town was retrofitted with LED streetlight fixtures that continue to provide the Town with electricity savings. The new fixtures also came with a 10-year manufacturer warranty for any defects. The Town continues to procure the services of qualified electrical workers to safely service the lighting fixtures throughout Town, as required.

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 \$602,525, an increase of \$21,498, or 3.70%, over the FY23 Budget.

Our contract with Waste Management is broken up into two parts: (1) a flat curbside collection fee and (2) a "blended value" disposal fee based on the tonnage and different types of recyclables collected from our residents. During most of FY22, the Town received rebate checks from Waste Management due to the positive value of the commodities being collected in Town. This significantly changed around the beginning of FY23 when the market for recyclables took a downturn, thus eliminating the Town's rebates and instead added additional processing costs to our monthly invoices.

Solid Waste

The Solid Waste Budget accounts for the cost of collection of the Town’s trash by Acme Waste Services of \$773,907, NESWC tipping fees of \$748,447, and landfill monitoring services of \$14,300. The budget request for FY24 is \$1,538,654, an increase of \$31,066 or 2.06% over the FY23 budget.

Since 2013, Westford has been participating in a joint procurement with seven other communities (Bedford, Burlington, Chelmsford, Dracut, North Reading, Tewksbury, and Tyngsboro) to negotiate the Town’s contract for solid waste disposal services. The cost of solid waste disposal in the Commonwealth continues to increase dramatically as the number of landfills continues to decline. For FY23, the Town is currently paying \$93.60 per ton to dispose of our community’s residential solid waste. Our disposal rate will contractually increase to \$97.34 per ton in FY24.

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 \$243,404 for these services in FY24. This represents an increase of \$18,974, or 8.45%, over the FY23 budget in anticipation of increased costs in a new contract.

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 FY24 budget for the Cemetery Department is increasing by \$52,455, or 36.96%, to \$194,374.

In FY24, personal services will increase by \$50,508, or 48.03%, due to annual cost-of-living adjustments and Cemetery staff salaries being fully funded within the Cemetery budget. In prior years, a portion of staff salaries were funded in the Highway Department budget. There is a small decrease in requested seasonal staff funding. Seasonal staff is typically used during the months of May-September. These hourly positions are not benefit eligible and represent a very cost-effective option to supplement staff during the busy season. Additionally, FY24 expenses increased by \$1,947, or 5.30%, to reflect recent spending trends.

Department Detail – Health and Human Services

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	868,315	1,003,233	1,031,843	28,610	2.85%
Expenses	131,407	192,900	171,250	(21,650)	(11.22%)
Total	999,722	1,196,133	1,203,093	6,960	0.58%

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veterans Services

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

The total FY24 BOH department budget is recommended to decrease \$89.00, or 0.02%, from the FY23 budget. The main adjustment is in the FY24 BOH Personal Services budget, which is recommended to

increase \$1,011, or .23%, to account for cost-of-living increases. There was a request to fund the Public Health Nurse’s hours at 37.5 per week, however, we were unable to include the request in the operating budget. The full Board of Health has voted in favor of asking for this increase in hours to increase nursing services to the community. The Select Board voted to fund the additional nursing hours for FY22 and FY23 using ARPA funds. 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 \$30,238, or 5.19% in FY24. The Cameron Senior Center is back to full operation with 200 to 300 plus residents participating in a robust selection of programs, enrichment opportunities, social supports daily. In addition, the transportation program has already exceeded pre-COVID numbers with a record of 876 rides in August 2022. The increased funding will provide a competitive wage for the transportation staff who ensure reliable, affordable, and rider-friendly service for residents age 55+, the disabled and/or residents (any ages) experiencing a transportation hardship daily. It will also support a new full time driver position to ensure ridership capacity and new service delivery. To help sustain this critical support service it has moved from a donation to fee-based service as of January 2023.

The recommended FY24 budget will provide the needed financial support to ensure crucial support services such as our transportation program and desired programming can be achieved to best meet the needs of our older adult population. Cameron utility bills are based on the average usage of last year.

Veterans Services

The FY24 Veteran’s Services budget is recommended to decrease by \$23,189, or 16.04% from the FY23 budget, primarily due to a decrease in the Veteran’s Services item. The number of veteran’s benefit recipients fluctuates between four to six recipients. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Department Detail – Culture and Recreation

	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 TMR</u>	<u>\$ Increase</u>	<u>% Increase</u>
Personal Services Expenses	1,593,107	1,712,007	1,917,225	205,218	11.99%
	428,671	491,906	526,025	34,119	6.94%
Total	<u>2,021,778</u>	<u>2,203,913</u>	<u>2,443,250</u>	<u>239,337</u>	10.86%

Culture & Recreation includes:

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

J.V. Fletcher Library

The Library budget decreased by \$7,928, or 0.43%, from \$1,833,158 in FY23 to \$1,825,230 in FY24.

Library Operating and Personal Services expenditures for FY22 returned to normal pre-pandemic levels with few exceptions.

The personal services budget for the Library has an increase of \$17,089, or 1.18%, from \$1,449,447 for FY23 to \$1,466,536 for FY24. Exempt and non-union Management Personnel line items are increased by

2% per Budget direction, with hourly workers calculated for 52 weeks of service. 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 a recent resignation of a long-term staffer 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 future retirement of senior long-serving staff. Library Paging is projected at 80% of its former level (as downloadable material increase as a percentage of total circulation). More staffing changes are foreseeable as 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 long years of service.

The operating expense budget for the Library has decreased \$25,017, or 6.52%, from the FY23 budget of \$383,711 to the FY24 recommended budget of \$358,694. 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.

Parks and Grounds

The Parks and Grounds budget is increasing by \$195,325, or 62.83%, from \$310,889 in FY23 to \$506,214 in FY24.

The FY24 increase of \$188,129, or 71.65%, is associated with union contract annual cost-of-living adjustments and the funding of staff salaries entirely within the Parks & Grounds budget. In prior years, a portion of staff salaries were funded in the Highway Department budget.

The FY24 expense budget increase of \$7,196 is primarily attributed to fuel, irrigation, energy, and maintenance cost increases.

Land Management

The FY24 budget is increasing by \$50,440, or 105.27%, from \$47,916 in FY23 to \$98,356 in FY24. This increase consists of an incremental \$50,000 to Contracted Services for lake management services to continue the efforts started by the Health Lakes and Ponds Collaborative (HLPC), a \$350 increase to level service of Building Maintenance to cover the cost of repairs on the aging equipment at Camp Nashoba and Camp Cielo, and a \$90 increase to Natural Gas (Propane).

Historical Commission

The FY24 Historical Commission budget reflects an increase of \$1,500, or 12.55%, from \$11,950 in FY23 to \$13,450 in FY24. This increase is driven entirely by heating fuel costs.

Department Detail – Debt Service

	FY22 Actual	FY23 Budget	FY24 TMR	\$ (Decrease)	% (Decrease)
Exempt	4,570,850	4,330,038	2,406,650	(1,923,388)	(44.42%)
Non-Exempt	1,266,850	1,899,304	1,876,625	(22,679)	(1.19%)
Short Term Interest	2,445	43,300	43,300	0	0.00%
Total	5,840,145	6,272,642	4,326,575	(1,946,067)	(31.02%)

At times, the Town borrows money to pay for large capital items and/or projects. Capital needs can be funded through the Capital Budget (commonly called "pay-as-you-go"), through bonding under the levy known as Non-Excluded or Non-Exempt debt or through Excluded (aka Exempt) debt. Excluded debt 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 pay 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 excluded debt for a new fire station on Boston Road. As with all excluded debt, taxes will be raised throughout the life of the loan to pay the annual debt service. Excluded loans for the Miller, Crisafulli, and Stony Brook schools will be paid off in 2023 and the Highway Garage will be paid off in 2024. At the October 2022 Town Meeting and November election, voters approved the J.V. Fletcher Library renovation and expansion project. The project is expected to be bonded in 2027. Debt service for the bonds is estimated to cost \$158 on a home valued at \$660,500 in 2027. Two new debt excluded projects will be proposed at the 2023 Annual Town Meeting for the construction of a municipal building at 51 Main Street and for the Blanchard School roof replacement. 51 Main is expected to cost \$84 per year and the Blanchard Roof \$25 per year on a home valued at \$660,500. These projects will replace declining, excluded, debt. Excluded debt made up 55 cents of the tax rate in FY22, 48 cents in FY23, and the Town is estimating that it will make up 38 cents in FY24.

The tables below show the total Principal and Interest payments for FY23 and FY24, and the year of expiration for the loan, for the Excluded and Non-Excluded items that have been approved by previous votes. 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 FY24 Finance Committee Report

General Fund Excluded	Year of Loan Expiration	2023	2024
General Fund Excluded Debt - Permanently Bonded			
Elementary School Construction	2023	1,589,988	0
Middle School Construction	2023	1,513,300	0
Highway Garage Construction - Refunding	2024	461,500	127,500
Senior Center	2030	242,350	237,600
Fire Station Bond #1 10,000,000	2038	454,500	1,055,000
Fire Station Bond #2 800,000	2038	68,400	66,150
Total GF Excluded Debt - Permanently Bonded		4,330,038	1,486,250

General Fund Excluded	Year of Loan Expiration	2023	2024
General Fund Non-Excl Debt - Permanently Bonded			
Rte. 40 Water Main DW 08-16	2031	13,870	13,849
Town Hall Gen Fund Share-Refunded	2030	85,728	82,451
Contract 1 DWS 09-07 Town Share	2031	47,120	47,059
Abbott Elevator	2023	45,900	0
Fire Truck	2024	57,100	51,000
WA Bleachers	2024	57,200	56,100
Dump Truck	2024	20,700	15,300
Dispatch Center \$1,029,000	2037	71,588	65,350
Day & Robinson Windows #1 \$2M	2037	132,950	130,700
Main Street Reconstruction \$1.895M	2029	248,750	239,250
Fire Truck Engine 4	2028	82,300	79,050
Plain Rd Sidewalks	2029	65,500	63,000
WA Waste Water Upgrade	2029	58,950	56,700
Day & Robinson Windows #2 \$435K	2034	42,288	40,788
Roudenbush Renovation Town Share	2039	42,548	53,148
Roadway Bond #1	2029	98,250	94,500
Abbot School Roof	2042	96,716	98,400
Roadway Bond FY19 Auth	2032	59,160	65,250
Fire Truck 777K Auth	2032	94,096	106,750
Total GF Non-Excl Debt - Permanently Bonded		1,420,713	1,358,645

General Fund Non-Excl Authorized Not Yet Issued	2023	2024
Access Controls - School Buildings	69,540	69,540
Carlisle Road Sidewalk/Pedestrian Safety	53,680	53,680
Plain Rd Phase 1 Sidewalk	47,570	47,570
Senior Center HVAC	78,100	78,100
Oak Hill, Plain Rd, Moore Rd Infr Improvements	108,015	269,090
Total GF Non-Excl Authorized Not Yet Issued	356,905	517,980

GF Non-Excl Not Yet Authorized - Estimated	2023	2024
Tower Truck	0	0
Blanchard Roof HVAC Units	0	0
Senior Center HVAC Supplemental	0	0
Total GF Non-Excl Not Yet Authorized - Estimated	0	0

Estimated Authorized & Unauthorized Non-Excluded GF Debt	1,777,618	1,876,625
---	------------------	------------------

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2023, 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, 2023		
		Principal O/S	Interest	Total
Long Term Debt - Exempt				
Highway Garage Const. Refunding	2024	125,000	2,500	127,500
Senior Center Construction	2030	1,350,000	148,025	1,498,025
Boston Road Fire Station #1	2038	8,900,000	1,654,500	10,554,500
Boston Road Fire Station #2	2038	665,000	133,425	798,425
Long Term Debt - Exempt Total		11,040,000	1,938,450	12,978,450
Long Term Debt - Non-Exempt				
W.A. Bleachers	2024	55,000	1,100	56,100
10 Wheel Dump Truck	2024	15,000	300	15,300
Fire Truck	2024	50,000	1,000	51,000
Fire Truck Engine 4	2028	305,000	39,850	344,850
Fire Engine Auth Jun 21	2029	635,000	157,750	792,750
Main St. Reconstruction	2029	1,135,000	158,700	1,293,700
Plain Road Sidewalk	2029	300,000	42,000	342,000
Roadway Bond #1	2029	450,000	61,500	511,500
W.A. Wastewater Upgrade	2029	270,000	37,800	307,800
Town Hall	2030	401,850	58,254	460,104
Rte. 40 Water Main	2031	101,229	8,931	110,159
Contract 1 DWS 09-07 Town Share	2031	344,280	30,384	374,664
Roadway Improvements Auth FY19	2032	405,000	101,250	506,250
Day & Robinson Windows #2	2034	315,000	51,431	366,431
Day & Robinson Windows #1	2037	1,400,000	233,100	1,633,100
Dispatch Center	2037	700,000	116,550	816,550
Roudenbush Renovation GF Share	2039	610,000	157,618	767,618
Abbott School Roof	2041	1,185,000	273,800	1,458,800
Long Term Debt - Non-Exempt Total		8,677,359	1,531,318	10,208,677
Total Long-Term General Fund Debt		19,717,359	3,469,768	23,187,127

Department Detail – Unclassified

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex Retirement Assessment	7,840,814	1,368,894	1,460,061	91,167	6.66%
Other Insurance and Benefits	2,229,261	2,364,236	2,368,539	4,303	0.18%
Health Insurance Trust	3,921,960	10,277,400	10,907,528	630,128	6.13%
OPEB Trust	947,957	919,661	1,000,000	80,339	8.74%
Subtotal	20,890,268	21,193,273	22,258,796	1,065,523	5.03%
Offsets					
Water	(467,329)	(442,792)	(551,796)	(109,004)	24.62%
Recreation	(140,130)	(159,575)	(241,048)	(81,473)	51.06%
Ambulance	(437,596)	(315,876)	(304,456)	11,420	(3.62%)
Stormwater	(430,908)	(530,840)	(535,535)	(4,695)	0.88%
Subtotal	(1,475,963)	(1,449,083)	(1,632,835)	(183,752)	12.68%
Total	19,414,305	19,744,190	20,625,961	881,771	4.47%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 16.02% 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. FY23 was the first full year of self-funding. In Fall 2022, the Health Insurance Trust voted to renew with Blue Cross Blue Shield (BCBS) as the health insurance carrier and increase the premiums by 4.00%. The Trust also entered a prescription rebate program, called Pillar, to better control costs of expensive prescriptions for both the Town and its employees. As of December 2022, the Pillar program has saved \$60,591 over the first two months. As of March 2023, the Trust voted to renew the stop loss insurance to safeguard against catastrophic claims over \$125,000. The stop loss insurance increased \$775,232 from \$1,353,185 to \$2,128,417.

As of November 2022, there were 529 retirees on Medex (Medicare supplemental insurance) and 662 employees who are actively insured on these plans. The rate for Medex increased by 3.83% starting on January 1, 2023. The Town insured approximately 58% of Town and School employees who were benefit

eligible.

The Middlesex Retirement System assessment increases by \$259,586, or 4.14%, continuing an annual upwards trend. As of January 1, 2022, which is the latest actuarial valuation and review, the Middlesex Retirement System's funded ratio is 54.54%, up from 48.13% in the previous year. Westford is scheduled to fully fund its pension obligation by 2036. 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 January 31, 2023, the fund balance is \$12,141,938, consisting of \$10,981,244 in the General Fund share and \$1,160,694 in the Water Enterprise share. The OPEB contribution increased from \$1,186,661 in FY23 to \$1,355,532 in FY24. Due to the COVID-19 pandemic, the Town decreased its OPEB contribution due to concern for lost revenue. In this FY24 budget, we return to funding OPEB per the Select Board policy. Westford's unfunded OPEB liability for all retired and existing employees is approximately \$102.63 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 \$263,227, the Ambulance Enterprise Fund will receive a \$605,371 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 59.9%, or \$13,333,738 of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 40.1%, or \$8,925,058, 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), FY24 General Fund subsidy \$605,371.
- Recreation: established in 2008 (FY09), FY24 General Fund subsidy \$263,227.
- Stormwater: established in 2020 (FY20), FY24 General Fund subsidy \$600,000.

Department Detail – Water Enterprise Fund

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,120,510	1,269,749	1,356,918	87,169	6.87%
Expenses	1,516,481	1,669,767	1,944,170	274,403	16.43%
Reserve Fund	0	250,000	250,000	0	0.00%
Capital (Debt)	1,298,203	1,483,157	1,262,146	(221,011)	(14.90%)
Total	3,935,194	4,672,673	4,813,234	140,561	3.01%

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 FY24 revenue is \$4,813,234.

The FY24 Personal Services budget increased by \$87,169, or 6.87%. Most of the increase is a result of a new recently approved collective bargaining agreement.

The FY24 Operating & Maintenance expense budget increased by \$274,403, or 16.43%, from the FY23 budget. The major factor contributing to the increase is the significant increase in the cost of water treatment chemicals.

As discussed during FY24 budget cycle in a section named “Westford Water Long Range Plan Projections”, the Water Department has released new projected rates. The projected rate increase is 22% in FY24 compared to the FY23 rates. The projected rates are \$5.112 for first 2,500 cubic feet, \$6.832 for 2,500 to 10,000 cubic feet and \$9.321 for usage over 10,000 cubic feet.

Debt Service - The FY24 Debt Service budget decreased by 14.90%, or \$221,011. The final debt payment for the MWPAT Filtration Plant loan 2 was made in FY23, resulting in a savings of \$528,424. Debt payments for the Boston Road Water Main of \$80,000 and Francis Hill Water Tank of \$41,800 are budgeted in FY24, replacing some of the debt that is expiring. Other minor changes are due to yearly fluctuations in principal and interest payments from existing debt.

Department Detail – Recreation Enterprise Fund

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	906,804	1,057,621	985,370	(72,251)	(6.83%)
Expenses	238,019	299,184	380,157	80,973	27.06%
Total	1,144,823	1,356,805	1,365,527	8,722	0.64%

The COVID pandemic dramatically changed the dynamics of group gatherings and social interactions. We all are beginning to embrace the new normal, however, the repercussions of Covid continue to affect our programming revenue. This is in large part due to the shift in work locations (from office to home), a new approach to childcare solutions, EEC regulations, and staffing shortages – particularly prominent in the childcare sector. The FY24 budget addresses such considerations with numbers that are more aligned with last year's revenue versus our most recent pre-covid revenue. The 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.

For FY24, the total Recreation Enterprise budget is \$1,365,527. Impacts to this budget include changes in departmental structure due to the reorganization of Parks, Recreation and Cemetery, and the closure of the Stony Brook Middle School WPC program. Additionally, the OPEIU Office Manager position remains empty and will not be filled at this time.

The Recreation Enterprise budget funds the salaries of all Recreation Management and Administration, program staff, direct costs of employee benefits (Health, F.I.C.A., Medicare, Retirement), a portion of indirect costs for operational support from other Town departments (Town Manager, Accounting, Audit Services, Finance Director, Treasurer/Collector, Human Resources, and Technology), Insurance (Worker’s Compensation, Unemployment Compensation, Comprehensive Liability, Excess Umbrella Liability, Public Officials Liability, General Liability), and all program related expenses.

FY24 Personal Services increases are primarily associated with union contracts. The Other Recreation Staff line funds hourly, part time summer/seasonal program staff. The increase in this line is the result of minimum wage increases. In March of 2022, the Director of the Parks, Recreation and Cemetery Department resigned. As a result, the Parks and Cemetery division was removed and now falls under the Department of Public Works. Recreation currently stands alone as a department. The FY24 budget reflects this change by funding the Director and Assistant Director positions while not funding the Office Manager position. In addition, two OPEIU positions will not be funded due to the elimination of the WPC Middle School Program as well as a slight increase in hours to one Site Director II position.

Adjustments in expense lines are reflective of anticipated spending levels in associated categories as the continued recovery of COVID has impacts on group gathering and participation in recreation programs. Some line items are increased, such as Adult Programs and Special Program, due to a projection of increased program revenue. Line items and funding for Contract Services, and Other Recreation Supplies, have been eliminated from the FY24 budget.

Department Detail— Ambulance Enterprise Fund

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	852,513	921,470	971,865	50,395	5.47%
Expenses	648,393	543,474	533,506	(9,968)	(1.83%)
Total	1,500,906	1,464,944	1,505,371	40,427	2.76%

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

Anticipated revenue for FY24 is \$850,000. \$50,000 in Ambulance Enterprise Retained Earnings will be applied to offset the FY24 budget.

The Ambulance Enterprise is requesting a budget of \$1,505,371, which is an increase from 1,464,944 (2.76%) in FY23. **Personnel Services:** The Enterprise is requesting a budget of \$971,865 for personal services, an increase from \$921,470 (5.47%) in FY23. This enterprise is supported by Fire Department personnel, and the increase is reflective of Fire Department contractual obligations, which are partially

carried by this enterprise. Overtime to ensure proper staffing is a major cost factor. **Expenses:** The Ambulance Enterprise is requesting \$533,506 in expenses which is a decrease from \$543,474 (1.83%) in FY23 reflecting reduced expenses due to the completion of the transition into new quarters.

Department Detail – Stormwater Enterprise Fund

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	37,707	143,052	124,332	(18,720)	(13.09%)
Expense	698,438	967,580	975,077	7,497	0.77%
Debt	124,194	152,100	315,800	163,700	107.63%
Total	860,339	1,262,732	1,415,209	152,477	12.08%

The proposed budget of \$1,415,209 shows in an increase of \$152,477, or 12.08%, from the FY23 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 20% of the Town Engineer salaries. Personnel Services expenses decreased by \$18,720, or 13.09%, from the prior fiscal year as a result of the elimination of the part-time Administrative Assistant position. Expenses increased by \$7,497 or 0.77% from the FY23 budget primarily due to an increase in Contracted Services to pay for the enterprises share of the Brightly Computerized Maintenance Management System to process work order requests for the Schools, Public Buildings, and DPW. Additional costs were added by issued and non-issued bonds for the Oak Hill/Plain Rd/Moore Rd and Pond Brook and Blue Brook culvert construction projects.

Department Detail – Community Preservation Fund

	FY22 Actual	FY23 Budget	FY24 TMR	\$ Increase	% Increase
Personal Services	3,128	9,000	9,000	0	0.00%
Expenses	4,412	6,000	6,000	0	0.00%
Principal & Interest on Debt	805,255	1,064,350	1,105,491	41,141	3.87%
Total	812,794	1,079,350	1,120,491	41,141	3.81%

The FY24 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 – FY24 Recommended Allocations

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

\$311,545	From Undesignated Fund Balance to the Community Housing Reserve. This allocation more than funds the required 10% for Community Housing.	Community Housing Reserve
\$190,000	From Undesignated Fund Balance for the Conservation Trust Fund for future open space land purchases and any other related costs.	Westford Conservation Commission

Westford FY24 Finance Committee Report

\$312,000	From the Fund Balance Reserved for Community Housing to the Affordable Housing Trust Fund for the development of potential affordable housing projects and any other related costs.	Affordable Housing Trust
\$133,500	From the Undesignated Fund Balance for the Stony Brook Track and Athletic Courts Design project and any other related costs.	Westford Public Schools
\$400,000	From the Undesignated Fund Balance for the Jack Walsh Tennis and Basketball Court Improvements Construction project and any other related costs.	Westford Department of Public Works
\$25,000	From the Undesignated Fund Balance for the Forge VFW Softball Field Dugouts project and any other related costs.	Westford Department of Public Works
\$180,000	From the Undesignated Fund Balance for the Forge Beach and Ronan McElligott Memorial Playground Sunshade Structures and any other related costs.	Westford Department of Public Works
\$45,000	From the Undesignated Fund Balance for the Parkerville Schoolhouse Window Restoration project and any other related costs.	Friends of Parkerville School House
\$3,000	From the Historic Fund Balance for the Antique Snow Roller Restoration project located at 2-4 Boston Rd and any other related costs.	Westford Historical Society and Museum
\$75,000	From the Undesignated Fund Balance for the Meadowbrook Farm Well Project and any other related costs.	Meadowbrook Farm
\$90,354	From the Undesignated Fund Balance for the Meadowbrook Farm Food Insecurity and Sustainability Project and any other related costs.	Meadowbrook Farm
\$1,000,000	To authorize the issuance of bonds for the Town Farm Road Residences supplemental appropriation and any other related costs.	CHOICE Inc.

Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$934,577 in FY23, which is a decrease of \$81,172 from \$1,015,749 in FY22.

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 FY23 amounts listed below are allocable in FY24.

Estimated FY23 Community Preservation Revenue – Allocable in FY24:

Local 3% surcharge	2,200,000
Investment Income	100,000
Penalties & Interest	6,000
State Match	934,577
Total	<u>\$3,240,577</u>

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 \$311,545. 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 FY23

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/22	\$5,096,927	6,329	677	853	\$5,104,786
Plus: Prior project closeouts – FY23	63,500	0	0	0	63,500
Fund Balance with closeouts	5,160,427	6,329	677	853	5,168,286
Less: FY23 Operating Expense	(15,000)				(15,000)
Less: FY23 Actual Principal & Interest Pyts.	(1,064,350)				(1,064,350)
Fund balance available for FY23 Allocations	4,081,077	6,329	677	853	4,088,936
• March 2023 ATM Transfers	(311,545)			311,545	0
• March 2023 ATM Appropriations	(1,138,854)	(3,000)	0	(312,000)	(1,453,854)
Projected FY23 Ending Fund Balance:	2,630,678	3,329	677	398	2,635,082
Estimated New Revenues for FY23	3,240,577				3,240,577
Projected Available Fund Balance as of 6/30/23	5,871,255	3,329	677	398	5,875,659

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 FY25.

	FY23 Budget			FY24 Budget			FY24 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	49,450	15,222	64,672	49,450	12,750	62,200	(2,472)
Roudenbush Renovation	202,500	180,428	382,928	306,000	172,328	478,328	95,400
Adams Property W.A.	205,000	125,763	330,763	205,000	119,613	324,613	(6,150)
Amenities Building	163,987		163,987	65,000	53,350	118,350	(45,637)
Short Term Debt		122,000	122,000		122,000	122,000	0
Total	620,937	443,413	1,064,350	625,450	480,041	1,105,491	41,141

Finance Committee Reserve Fund Transfers – FY23

Date	Transaction	Amount	Balance	Comment
6/11/22	ATM Appropriation	\$125,000	\$125,000	
7/21/22	Library - Cost Estimating for Proposed Library Expansion	(\$20,465)	\$104,535	The request will be used to amend the designer contract of 2015 for further cost estimating and energy efficiency calculations to present to Town voters.
9/15/22	Select Board - Executive Search Firm	(\$11,870)	\$92,665	To hire an executive search firm to assist in hiring a new Town Manager.
10/17/22	Public Buildings – Generator Repair	\$37,265	\$125,000	To supplement the Finance Committee Reserve Fund
3/6/23	Technology Expenses	(\$32,400)	\$92,600	To supplement the Technology budget due to unforeseen increases in server support (\$10,400), cellular telephones (\$6,000), workstation hardware (\$3,000), and printer toner (\$13,000)
Total as of 3/10/23			\$92,600	

**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 Gymnasium at 30 Patten Road on the following date:

Saturday, March 25, 2023
(voter registration deadline, Friday, March 15, 2023 at 5:00 pm)

at 10:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1: Accept Town Reports *Town Manager*

To see if the Town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2022;

Or act in relation thereto.

Finance Committee and Select Board recommend

FINANCIAL - FISCAL YEAR 2023

ARTICLE 2: Approve Fiscal Year 2023 Budget Supplemental Appropriations *Town Manager*

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 2023 Operating Budgets;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 3: Appropriate for Perchlorate Expenses *Town Manager*

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

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 4: Appropriate Opioid Settlement Funds *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, amounts received from Statewide Opioid Settlements between the Massachusetts Attorney General and non-bankrupt opioid industry participants, for the funding of prevention, harm reduction, treatment and recovery programs as further detailed in the [Massachusetts State Subdivision Agreement](#) for Statewide Opioid Settlements; said funds to be expended under the direction and with the approval of the Select Board pursuant to grant agreements with one or more individuals or non-profit entities that provide a public purpose of support and stimulation for the residents of Westford, and to authorize the Select Board to enter into such agreements upon terms and conditions that the Board deems in the best interests of the Town;

Or act in relation thereto.

Finance Committee and Select Board recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2023**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 \$12,534,838 (TWELVE MILLION FIVE HUNDRED THIRTY FOUR THOUSAND EIGHT HUNDRED THIRTY EIGHT DOLLARS), or any other sum, to provide for the following capital requests and all costs incidental and related thereto, and, further, to authorize the Select Board to enter into all agreements and take all related actions necessary or appropriate to effectuate the purposes of this vote:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$36,000	Town computer replacements
Technology	\$392,338	School computer replacements
Technology	\$100,000	Server & storage replacements
Public Buildings	\$2,000,000	Supplemental appropriation for HVAC energy conservation improvements at the Cameron Senior Center, including related building improvements and costs related to acquisition, furnishing, equipping and use of temporary alternative space; and also including the authority to enter into a lease for temporary alternative space
Fire	\$300,000	Architectural and engineering for the Fire Department Station 4 (Nabnasset) addition, renovation, or replacement
Fire	\$2,150,000	Tower 1 (2002) vehicle replacement, purchase and equip
Schools	\$95,000	Stony Brook Middle School front entry patio replacement
Schools	\$191,000	Nabnasset parking lot and walking path improvements
Schools	\$34,000	Wide area mower, purchase and equip
Schools	\$40,000	Electric vehicle for the Facilities Department, purchase and equip
Engineering	\$500,000	Boston Road Reconstruction Project Non-Participating Costs
Engineering	\$550,000	Expanded Town Hall parking lot
Engineering	\$50,000	Stony Brook Bridge replacement project
Highway	\$65,000	Vehicle replacement – ¾ Ton 4x4 pickup truck with plow, purchase and equip
Highway	\$80,000	Vehicle replacement – 1-Ton dump truck with plow, purchase and equip
Highway	\$260,000	Vehicle replacement – 6-wheel dump truck (swap loader), purchase and equip
Wastewater	\$450,000	Abbot Elementary School wastewater treatment plant tank rehabilitation
Parks & Grounds	\$65,000	Vehicle replacement – ¾ Ton 4x4 pickup truck with plow, purchase and equip
Water Enterprise	\$71,500	Vehicle replacement – 4x4 utility truck with plow, purchase and equip
Water Enterprise	\$65,000	Electric vehicle replacement – express van, purchase and equip
Water Enterprise	\$150,000	Pilot study for PFAS treatment
Water Enterprise	\$2,000,000	Boston Road reconstruction project
Water Enterprise	\$1,045,000	Francis Hill water storage tank rehabilitation
Water Enterprise	\$80,000	Supplemental Appropriation for the Depot Street Well Replacement
Stormwater Enterprise	\$100,000	Expanded Town Hall parking lot

Westford FY24 Finance Committee Report

Stormwater Enterprise	\$165,000	Design for the culvert replacement on Acton Road approximately 150 feet south of Greenwood Road
Stormwater Enterprise	\$1,500,000	Construction for the Blue Brook and Pond Brook culvert replacements

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 6: Appropriate Funding for the Construction of a New Municipal Building Located at 51 Main Street	<i>Select Board</i>
--	---------------------

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$12,400,000 (TWELVE MILLION FOUR HUNDRED THOUSAND DOLLARS) for the following purposes relating to the construction of a new municipal building at 51 Main Street:

1. To demolish the existing building;
2. To design, bid, construct, furnish and equip a new building on the same site;
3. To transfer equipment, supplies and infrastructure from various locations to the new building;
4. To reroute and extend fiber optic cables and equipment to Town-owned buildings located at 30 Patten Road (Westford Academy) and 39 Town Farm Road (Rogers Fire Station); and
5. To secure current technology offices at 1 East Prescott Street.

And all costs incidental and related thereto; and to meet this appropriation, to authorize the Treasurer, with the approval of the Select Board, to borrow said sum pursuant to the provisions of MGL c. 44, Section 7 or any other enabling authority, and to issue bonds or notes of the Town therefor; provided that any borrowing or expenditure hereunder shall be contingent upon passage of a Proposition 2 ½ debt exclusion ballot question vote pursuant to the provisions of MGL c. 59, Section 21C; said funds to be expended under the direction of the Select Board; and to authorize the Select Board to execute all documents and take all actions necessary to effectuate the purposes of this vote;

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 7: Appropriate Funding for the Lloyd G. Blanchard MSBA Roof Replacement	<i>School Committee</i>
--	-------------------------

To see if the Town will vote to appropriate, borrow, or transfer from available funds, an amount of money to be expended under the direction of the School Committee for the purpose of paying the costs of replacing the roof at the Lloyd G. Blanchard Middle School, 14 West Street, Westford, MA 01886, which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program, and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”). The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Any grant that the Town may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-eight-point zero five percent (48.05%) of eligible approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA;

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>
--	---

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2023 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the Fiscal Year 2023 estimated annual revenues to meet the administrative expenses and all other

necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2023; 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 2024

ARTICLE 9: Amend the Wage and Classification Plan *Town Manager*

To see if the Town will vote to amend the Fiscal Year 2024 Pay Classification Plan for non-unionized municipal employees, effective July 1, 2023;

Or act in relation thereto.

Finance Committee recommends dismissal and Select Board recommendation at Town Meeting

ARTICLE 10: Authorize Revolving Funds *Town Manager*

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 2024 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
School Bus/Transportation	\$950,000
East Boston Camps Maintenance	\$80,000
Immunizations and Clinical Services	\$100,000
Community Gardens	\$15,000
Town Forest Management	\$25,000

Or act in relation thereto.

Finance Committee and Select Board recommend

Westford FY24 Finance Committee Report

ARTICLE 11: Approve Fiscal Year 2024 Operating Budget *Town Manager*

To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2023 through June 30, 2024, 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 recommends and Select Board recommendation at Town Meeting

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
GENERAL GOVERNMENT					
122	SELECT BOARD				
	0	0	0	0	N/A
	19,571	43,106	28,559	(14,547)	-33.7%
	TOTAL	19,571	43,106	(14,547)	-33.7%
123	TOWN MANAGER				
	433,899	456,212	506,100	49,888	10.9%
	11,093	20,554	33,465	12,911	62.8%
	TOTAL	444,992	476,766	62,799	13.2%
131	FINANCE COMMITTEE				
	0	0	0	0	
	8,191	9,065	3,671	(5,394)	-59.5%
	0	125,000	125,000	0	0.0%
	0	0	0	0	N/A
	TOTAL	8,191	134,065	(5,394)	-4.0%
132	FINANCE DEPARTMENT				
	156,660	164,143	166,815	2,672	1.6%
	318	1,390	895	(495)	-35.6%
	TOTAL	156,978	165,533	2,177	1.3%
135	TOWN ACCOUNTANT				
	295,166	320,859	325,632	4,773	1.5%
	41,996	48,835	47,185	(1,650)	-3.4%
	TOTAL	337,161	369,694	3,123	0.8%
141	BOARD OF ASSESSORS				
	233,887	314,979	314,177	(802)	-0.3%
	40,117	58,800	49,450	(9,350)	-15.9%
	TOTAL	274,004	373,779	(10,152)	-2.7%
145	TREASURER/COLLECTOR				
	272,494	295,391	302,216	6,825	2.3%
	52,312	47,275	47,925	650	1.4%
	TOTAL	324,806	342,666	7,475	2.2%
151	LEGAL SERVICES				
	0	0	0	0	N/A
	81,771	140,000	100,000	(40,000)	-28.6%
	TOTAL	81,771	140,000	(40,000)	-28.6%

Westford FY24 Finance Committee Report

		FY 2022	FY 2023	FY 2024 TM & FINCOM	FY23/FY24	FY23/FY24 %
		ACTUAL	BUDGET	RECOMMEND	VARIANCE	
152	HUMAN RESOURCES					
	Personal Services	239,938	268,210	275,751	7,541	2.8%
	Expenses	26,780	30,737	28,625	(2,112)	-6.9%
	Compensation Reserve (Transfers out)	4,974 0	385,000 (217,246)	220,000 0	(165,000) 217,246	-42.9% -100.0%
	TOTAL	271,692	466,701	524,376	57,675	12.4%
155	TECHNOLOGY					
	Personal Services	342,927	358,955	368,157	9,202	2.6%
	Expenses	774,809	580,600	615,127	34,527	5.9%
	TOTAL	1,117,736	939,555	983,284	43,729	4.7%
161	TOWN CLERK					
	Personal Services	244,081	284,340	276,980	(7,360)	-2.6%
	Expenses	28,256	37,504	35,813	(1,691)	-4.5%
	TOTAL	272,338	321,844	312,793	(9,051)	-2.8%
170	PERMITTING DEPARTMENT					
	Personal Services	271,247	285,829	291,946	6,117	2.1%
	Expenses	43,403	46,535	46,970	435	0.9%
	TOTAL	314,650	332,364	338,916	6,552	2.0%
171	CONSERVATION COMMISSION					
	Personal Services	84,243	88,075	92,784	4,709	5.3%
	Expenses	5,939	7,070	7,610	540	7.6%
	TOTAL	90,182	95,145	100,394	5,249	5.5%
175	PLANNING BOARD					
	Personal Services	74,037	96,244	98,169	1,925	2.0%
	Expenses	5,988	16,367	20,509	4,142	25.3%
	TOTAL	80,024	112,611	118,678	6,067	5.4%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	N/A
	Expenses	2,220	2,595	2,595	0	0.0%
	TOTAL	2,220	2,595	2,595	0	0.0%
192	TOWN HALL MAINTENANCE					
	Personal Services	44,885	45,742	45,742	0	0.0%
	Expenses	65,946	57,100	56,500	(600)	-1.1%
	TOTAL	110,831	102,842	102,242	(600)	-0.6%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	94,424	87,244	84,023	(3,221)	-3.7%
	Expenses	53,370	144,850	154,737	9,887	6.8%
	TOTAL	147,794	232,094	238,760	6,666	2.9%
TOTAL GENERAL GOVERNMENT		4,054,941	4,651,360	4,773,128	121,768	2.6%

Westford FY24 Finance Committee Report

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %	
PUBLIC SAFETY						
210	POLICE DEPARTMENT					
	Personal Services	5,214,903	5,578,290	5,817,983	239,693	4.3%
	Expenses	567,364	559,983	605,811	45,828	8.2%
	TOTAL	5,782,266	6,138,273	6,423,794	285,521	4.7%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	769,429	866,599	878,984	12,385	1.4%
	Expenses	41,426	53,437	53,622	185	0.3%
	TOTAL	810,856	920,036	932,606	12,570	1.4%
220	FIRE DEPARTMENT					
	Personal Services	3,711,296	3,940,747	3,996,139	55,392	1.4%
	Expenses	392,777	413,368	388,075	(25,293)	-6.1%
	TOTAL	4,104,073	4,354,115	4,384,214	30,099	0.7%
241	BUILDING DEPARTMENT					
	Personal Services	383,376	403,327	412,339	9,012	2.2%
	Expenses	9,355	12,150	12,400	250	2.1%
	TOTAL	392,731	415,477	424,739	9,262	2.2%
244	SEALER WEIGHTS/MEASURES					
	Personal Services	0	0	0	0	N/A
	Expenses	3,000	7,762	15,524	7,762	100.0%
	TOTAL	3,000	7,762	15,524	7,762	100.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	9,324	9,510	9,700	190	2.0%
	Expenses	2,450	2,450	2,450	0	0.0%
	TOTAL	11,774	11,960	12,150	190	1.6%
292	ANIMAL CONTROL					
	Personal Services	41,009	40,967	42,894	1,927	4.7%
	Expenses	3,364	4,475	4,035	(440)	-9.8%
	TOTAL	44,373	45,442	46,929	1,487	3.3%
294	TREE WARDEN					
	Personal Services	2,311	2,357	3,060	703	29.8%
	Expenses	32,202	35,000	40,000	5,000	14.3%
	TOTAL	34,513	37,357	43,060	5,703	15.3%
TOTAL PUBLIC SAFETY		11,183,587	11,930,422	12,283,016	352,594	3.0%
EDUCATION						
		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
300	WESTFORD PUBLIC SCHOOLS	61,983,147	64,038,192	65,889,564	1,851,372	2.89%
310	NASHOBA TECH	1,184,421	1,295,205	1,396,089	100,884	7.79%
TOTAL EDUCATION		63,167,568	65,333,397	67,285,653	1,952,256	2.99%

Westford FY24 Finance Committee Report

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
PUBLIC WORKS					
405 DEPARTMENT OF PUBLIC WORKS					
Personal Services	205,780	264,153	269,418	5,265	2.0%
Expenses	0	500	500	0	0.0%
TOTAL	205,780	264,653	269,918	5,265	2.0%
410 ENGINEERING DEPARTMENT					
Personal Services	311,411	323,551	329,963	6,412	2.0%
Expenses	10,847	11,970	13,470	1,500	12.5%
TOTAL	322,258	335,521	343,433	7,912	2.4%
421 HIGHWAY DEPARTMENT					
Personal Services	1,507,126	1,659,293	1,458,170	(201,123)	-12.1%
Expenses	898,081	1,018,643	991,800	(26,843)	-2.6%
TOTAL	2,405,207	2,677,936	2,449,970	(227,966)	-8.5%
432 RECYCLING					
Personal Services	0	0	0	0	N/A
Expenses	522,473	581,027	602,525	21,498	3.7%
TOTAL	522,473	581,027	602,525	21,498	3.7%
433 SOLID WASTE					
Personal Services	0	0	0	0	N/A
Expenses	1,386,961	1,507,588	1,538,654	31,066	2.1%
TOTAL	1,386,961	1,507,588	1,538,654	31,066	2.1%
442 WASTEWATER TREATMENT MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	207,038	224,430	243,404	18,974	8.5%
TOTAL	207,038	224,430	243,404	18,974	8.5%
491 CEMETERY DEPARTMENT					
Personal Services	102,673	105,159	155,667	50,508	48.0%
Expenses	24,263	36,760	38,707	1,947	5.3%
TOTAL	126,937	141,919	194,374	52,455	37.0%
TOTAL PUBLIC WORKS	5,176,653	5,733,074	5,642,278	-90,796	-1.6%

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
HEALTH & HUMAN SERVICES					
510 BOARD OF HEALTH					
Personal Services	363,283	441,838	442,849	1,011	0.2%
Expenses	22,587	26,900	25,800	(1,100)	-4.1%
TOTAL	385,869	468,738	468,649	(89)	0.0%
541 COUNCIL ON AGING					
Personal Services	433,866	479,907	505,695	25,788	5.4%
Expenses	85,923	102,900	107,350	4,450	4.3%
TOTAL	519,789	582,807	613,045	30,238	5.2%

Westford FY24 Finance Committee Report

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
543 VETERANS SERVICES					
Personal Services	71,166	81,488	83,299	1,811	2.2%
Expenses	22,897	63,100	38,100	(25,000)	-39.6%
TOTAL	94,063	144,588	121,399	(23,189)	-16.0%
TOTAL HEALTH & HUMAN SERVICES	999,722	1,196,133	1,203,093	6,960	0.6%

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
CULTURE & RECREATION					
610 LIBRARY					
Personal Services	1,392,785	1,449,447	1,466,536	17,089	1.2%
Expenses	359,093	383,711	358,694	(25,017)	-6.5%
TOTAL	1,751,877	1,833,158	1,825,230	(7,928)	-0.4%
650 PARKS & GROUNDS					
Personal Services	200,322	262,560	450,689	188,129	71.7%
Expenses	28,617	48,329	55,525	7,196	14.9%
TOTAL	228,939	310,889	506,214	195,325	62.8%
660 LAND MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	29,396	47,916	98,356	50,440	105.3%
TOTAL	29,396	47,916	98,356	50,440	105.3%
670 HISTORICAL COMMISSION					
Personal Services	0	0	0	0	N/A
Expenses	11,565	11,950	13,450	1,500	12.6%
TOTAL	11,565	11,950	13,450	1,500	12.6%
TOTAL CULTURE & RECREATION	2,021,778	2,203,913	2,443,250	239,337	10.9%

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
DEBT SERVICE					
710 Debt Service					
Principal & Interest	5,840,145	6,272,642	4,326,575	(1,946,067)	-31.0%
TOTAL	5,840,145	6,272,642	4,326,575	(1,946,067)	-31.0%
TOTAL DEBT SERVICE	5,840,145	6,272,642	4,326,575	(1,946,067)	-31.0%

Westford FY24 Finance Committee Report

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
UNCLASSIFIED					
940	OTHERWISE UNCLASSIFIED				
	Expenses	(1,475,963)	(1,449,083)	(1,632,835)	(183,752) 12.7%
	TOTAL	(1,475,963)	(1,449,083)	(1,632,835)	(183,752) 12.7%
945	EMPLOYEE BENEFITS & MISCELLANEOUS				
	Expenses	19,942,311	9,996,212	10,351,268	355,056 3.6%
	TOTAL	19,942,311	9,996,212	10,351,268	355,056 3.6%
990	TRANSFERS TO/FROM TRUSTS				
	Expenses	947,957	11,197,061	11,907,528	710,467 6.3%
	TOTAL	947,957	11,197,061	11,907,528	710,467 6.3%
TOTAL UNCLASSIFIED		19,414,305	19,744,190	20,625,961	881,771 4.5%
TOTAL GENERAL FUND		111,858,699	117,065,131	118,582,954	1,517,823 1.3%

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 TM & FINCOM RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
COMMUNITY PRESERVATION FUND					
240	COMMUNITY PRESERVATION FUND				
	Personal Services	3,128	9,000	9,000	0 0.0%
	Expenses	4,412	6,000	6,000	0 0.0%
	Principal & Interest	805,255	1,064,350	1,105,491	41,141 3.9%
	TOTAL	812,794	1,079,350	1,120,491	41,141 3.8%
WATER ENTERPRISE FUND					
600	WATER ENTERPRISE				
	Personal Services	1,120,510	1,269,749	1,356,918	87,169 6.9%
	Expenses	1,516,481	1,669,767	1,944,170	274,403 16.4%
	Reserve Fund	0	250,000	250,000	0 0.0%
	Principal & Interest	1,298,203	1,483,157	1,262,146	(221,011) -14.9%
	TOTAL	3,935,194	4,672,673	4,813,234	140,561 3.0%
RECREATION ENTERPRISE FUND					
630	RECREATION ENTERPRISE				
	Personal Services	906,804	1,057,621	985,370	(72,251) -6.8%
	Expenses	238,019	299,184	380,157	80,973 27.1%
	TOTAL	1,144,823	1,356,805	1,365,527	8,722 0.6%
AMBULANCE ENTERPRISE FUND					
640	AMBULANCE ENTERPRISE				
	Personal Services	852,513	921,470	971,865	50,395 5.5%
	Expenses	648,393	543,474	533,506	(9,968) -1.8%
	TOTAL	1,500,906	1,464,944	1,505,371	40,427 2.8%

Westford FY24 Finance Committee Report

	FY 2022 ACTUAL	FY 2023 BUDGET	2024 TM & FINC RECOMMEND	FY23/FY24 VARIANCE	FY23/FY24 %
STORMWATER ENTERPRISE FUND					
650 STORMWATER MANAGEMENT					
Personal Services	37,707	143,052	124,332	(18,720)	-13.1%
Expenses	698,438	967,580	975,077	7,497	0.8%
Principal & Interest	124,194	152,100	315,800	163,700	107.6%
TOTAL	860,339	1,262,732	1,415,209	152,477	12.1%
TOTAL OPERATING BUDGET	120,112,754	126,901,635	128,802,786	1,901,151	1.5%

ARTICLE 12: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance *Town Manager*

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 *Water Commissioners*

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 Fiscal Year 2024 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 authorize the Select Board, during Fiscal Year 2024, to accept any and all easements for sidewalk, drainage, utility purposes, public access to trails, or other public purposes as they may deem in the Town’s best interests;

Or act in relation thereto.

Select Board recommends

ARTICLE 15: Authorize the Select Board to Accept Easements on Groton Road *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 “TOWN OF WESTFORD, MASSACHUSETTS, GROTON ROAD OVER BLUE BROOK CULVERT REPLACEMENT” revised through December 2, 2022, 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 a culvert system, sidewalk(s), 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 act in relation thereto.

Select Board recommends

ARTICLE 16: Authorize the Select Board to Accept Easements on Old Lowell Road *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 "TOWN OF WESTFORD, MASSACHUSETTS, OLD LOWELL ROAD OVER POND BROOK CULVERT REPLACEMENT" revised through November 29, 2022, 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 a culvert system, sidewalk(s), 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 act in relation thereto.

Select Board recommends

ARTICLE 17: Authorize the Select Board Acquire Easements for the Boston Road Reconstruction Project *Select Board*

To see if the Town will vote to: (a) authorize the Select Board to acquire by gift, purchase, eminent domain or otherwise, on such terms and conditions as the Select Board deems appropriate, the fee to and/or permanent and temporary easements in, on, under and over certain parcels of land abutting and/or near Boston Road and Crown Road for the reconstruction, installation, inspection, maintenance, improvement, repair, replacement and/or relocation of the roadway, rights of way, sidewalks, drainage, utilities, driveways, retaining walls, guardrails, slopes, grading, rounding and landscaping and other structures and/or appurtenances to enable the Town to undertake the Boston Road Reconstruction Project and for any and all purposes and uses incidental or related thereto, all as approximately shown on plans entitled "Massachusetts Department of Transportation Highway Division Plan and Profile of Boston Road in the Town of Westford Middlesex County," dated January 3, 2023, a copy of which is on file with the Town Clerk, as said plan may be amended from time to time and/or incorporated into an easement plan; (b) transfer the care, custody and control of the portions of the Town-owned properties or property interests shown on the aforesaid plans from the board or officer having custody of the same for the purposes for which such properties are currently held to the Select Board for said public way purposes, and, if applicable, authorize the Select Board to submit a petition to the General Court to permit the aforesaid use under Article 97 of the Massachusetts Constitution; and (c) authorize the Select Board to enter into any and all agreements and take any and all actions necessary or appropriate to effectuate the foregoing purposes, including, but not limited to, dedicating the Town-owned parcels to the foregoing purposes;

Or act in relation thereto.

Select Board recommends

GENERAL BYLAW AMENDMENT

ARTICLE 18: Change the Time of Annual Town Meeting *Select Board*

To see if the Town will vote to amend Chapter 51, Section 51.1 B of the Westford General Bylaws relating to the time of the Annual Town Meeting, as shown below, with additions shown in **bold** and deletions shown in ~~strike through~~;

B. Date and time of Annual Town Business Meetings. All other business of the Annual Town Meeting shall be considered at **9:00** ~~10:00~~ A.M. on the fourth Saturday in March, **or, subject to limitations in Massachusetts General Laws, Chapter 39, Section 9, at such other date and/or time of day as the Select Board deems appropriate.** ~~except that if the Select Board determines that such date conflicts with the traditional observance of a religious holiday, the Select Board may delay the Annual Town Meeting to a subsequent Saturday that does not conflict with any religious holiday.~~

Or act in relation thereto.

Select Board recommends

ZONING BYLAW AMENDMENTS

ARTICLE 19: Amend the Zoning Bylaw to regulate Indoor and Outdoor Commercial Recreation and Winter Commercial Recreation in additional zoning districts, and to establish a Commercial Recreation Overlay District related to Kimball Farm and Nashoba Valley Ski Area *Planning Board*

To see if the Town will vote to amend Appendix A of the Zoning Bylaw to allow Indoor and Outdoor Commercial Recreation and Winter Commercial Recreation in certain zoning districts by Special Permit from the Planning Board, and related changes; and

To see if the Town will vote to amend Sections 2.1, 3.2.2 and 8 (Districts, Accessory Uses in Nonresidential Districts, Special Districts) of the Zoning Bylaw to establish a Commercial Recreation Overlay District to allow Indoor and Outdoor Commercial Recreation, Winter Commercial Recreation, and certain accessory uses in the overlay district by Special Permit from the Planning Board, and related changes;

Or act in relation thereto.

Select Board recommendation at Town Meeting and Planning Board recommends

ARTICLE 20: Amend the Zoning Bylaw to Add 7 Carl Thompson Road to the Residence A Zoning District *Citizens' Petition*

To see if the Town will vote to amend the Zoning Bylaw by amending the Town of Westford Zoning Map by adding the parcel identified as #7 Carl Thompson Road (Assessor's Parcel ID 077 0029 0000) to the Residence A zoning district;

Or act in relation thereto.

Select Board recommendation at Town Meeting and Planning Board recommends

CARE AND CUSTODY OF TOWN LAND

ARTICLE 21: Placeholder: Transfer Custody of a Parcel on River Street from the School Committee to the Recreation Commission *Recreation Commission*

To see if the Town will vote to transfer the care, custody, and management of the following parcels from the School Committee to the Recreation Commission for general recreation purposes:

Parcel ID	Acres	Street Address
062 0102 0000	31.00	15 River Street, American Legion Fields

Or act in relation thereto.

Select Board recommendation at Town Meeting

ARTICLE 22: Accept Byrne Place as a Public Way *Select Board*

To see if the Town will vote to accept Byrne Place as a Town public way as shown on a plan entitled "Street Acceptance Plan Byrne Place Town of Westford, Massachusetts," dated September 21, 2022, prepared by LandTech Consultants, as said plan may be amended, said plan on file with the Town Clerk, pursuant to [Massachusetts General Laws Chapter 82](#), as heretofore laid out by the Select Board, and further to authorize the Select Board to acquire by purchase, gift, eminent domain or otherwise, an easement in said way for all purposes for which public ways are used and maintained;

Or act in relation thereto.

Select Board recommendation at Town Meeting

ARTICLE 23: Ensure the APR on Drew Garden Property is Enforced

*Agricultural
Commission*

That the Town request the Select Board to take action in calendar year 2023 to enforce the Drew Garden agricultural preservation restriction (APR) held by the Town of Westford on the land at 66-68 Boston Road, said APR having been voted by Town Meeting in October 1996 in order to continue the historic agricultural use of this land in perpetuity; and further, that the Select Board work with the Agricultural Commission, the Massachusetts Land Trust Coalition and the present owner of 66-68 Boston Road to create and implement an agricultural plan to begin with the 2024 growing season and to continue thereafter; and further, that the Town appropriate \$15,000, or some other sum, to cover any legal or consulting expenses incurred;

Or act in relation thereto.

Select Board recommendation at Town Meeting

ADMINISTRATIVE

ARTICLE 24: Authorize the Select Board to Petition the General Court for 1 (One) Additional Chapter 138 Section 15 Alcohol Beverages Retail License to be Exercised by Nab One Stop Shop Inc. Located at 60 Brookside Road

Citizens' Petition

To see if the town will vote to authorize the Select Board to petition the General Court for 1 (one) additional Alcohol Beverages Retail License to be exercised by Nabs One Stop Shop Inc. or related entity or its successor and/or assign, located at 60 Brookside Rd, Westford. Said license not to be transferred to any other location, provided, however, that the general court may make clerical or editorial changes of form only to the bill, unless the Select Board approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

Select Board recommends

Westford FY24 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 2023.

Andrea Peraner-Sweet (Chair)

G. Thomas Clay (Vice-Chair)

John H. Cunningham (Clerk)

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.

Town of Westford
PAY CLASSIFICATION PLAN
 Effective July 1, 2023

Salary Ranges per Band

BAND	MIN	MID	MAX
10	145,055	158,287	171,519
9	125,441	141,121	156,801
8	116,190	130,713	145,236
7	106,097	120,198	134,299
6	92,300	109,635	126,970
5	80,950	95,170	109,390
4	72,745	85,525	98,304
3	63,165	74,869	86,572
2	55,353	65,590	75,826
1	46,524	54,697	62,870

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
6	Water Operations Manager
6	Water Superintendent
5	Assistant Health Director
5	Business Manager, Water Department
5	Director of Elder Services

Westford FY24 Finance Committee Report

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	15.00	15.00
Library Page	15.00	15.00
Transportation Dispatcher	21.00	24.00
COA Van Driver	17.00	21.00
Evening Supervisor/Senior Center	15.00	20.21
Senior Volunteer Worker	15.00	17.19
Student Intern	15.00	15.00
Receptionist	15.00	15.89
Registrar	15.00	17.19

Salary range adjustment of 2.0% effective 7/1/23

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 2½. (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 or School department for specific use without Town Meeting appropriation.

Special Education Reserve Fund: A reserve fund established in 2018 that allows the Westford Public Schools to appropriate any remaining balance in their general fund budget to pay for future unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation. Funds may be expended from the reserve fund by a majority vote of the School Committee and Board of Selectman. The

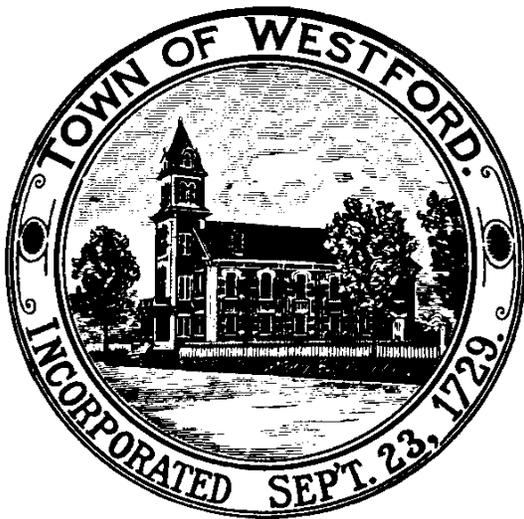
balance in the reserve fund shall not exceed two percent of the annual net school spending of the school district.

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

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

NOTES

Town of Westford
55 Main Street
Westford, MA 01886



COME TO
TOWN MEETING
AND MAKE YOUR VOICE
HEARD

SATURDAY, March 25,
2023
10:00 AM
Westford Academy
Gymnasium
30 Patten Road