

\$147,341,668

Westford Finance Committee

Report and Recommendations

**2024
Annual Town Meeting
Warrant**

**Westford Academy Gymnasium
30 Patten Road
Saturday, March 23, 2024
9:00 a.m.**

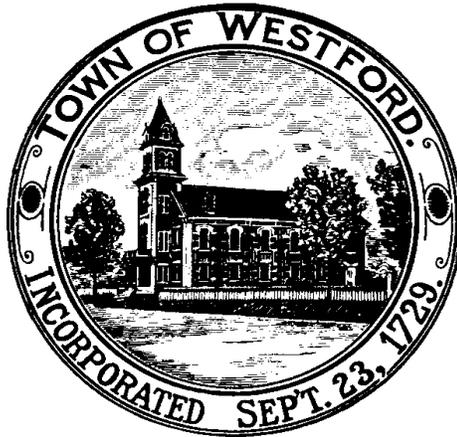


Table of Contents

Town Meeting Information.....	1
Finance Committee FY25 Budget Summary	6
FY25 Budget Policy Direction	9
FY25 Budget Guidelines.....	9
FY25 Recommended Budget	10
Revenue and Available Funds	18
A Balanced Budget	20
Capital Projects and Equipment	21
American Rescue Plan Act (ARPA) Funding	23
FY23-FY25 Financial Summary and Reserves	27
Departmental Detail	
General Government	28
Public Safety	29
Education	32
Public Works.....	39
Health & Human Services.....	42
Culture & Recreation.....	44
Debt Service.....	46
Unclassified	49
Water Enterprise Fund	51
Recreation Enterprise Fund.....	51
Ambulance Enterprise Fund	52
Stormwater Enterprise Fund	53
Community Preservation Fund	53
Community Preservation Funds – FY25 Recommended Allocations	53
Finance Committee Reserve Fund Transfers – FY24.....	56
Annual Town Meeting Warrant Articles	57
Pay Classification Plan.....	82
Glossary.....	84



Town Meeting Information
SATURDAY, March 23, 2024
9:00 AM

WESTFORD ACADEMY GYMNASIUM
30 Patten Road

Why we have Town Meeting:

Westford was established in 1729 with the idea of direct participatory democracy at its core. Town Meeting, which allows for discussion and debate as we vote on how our money is spent and the local laws we live by, is the essence of that system. Sometimes this debate results in spirited contention at our meetings. It is the Moderator's responsibility to conduct a Town Meeting that allows for fair, equitable, and safe participation by all voters present.

We come together as neighbors to perform this task. Please leave cynicism and bad faith behind and appreciate the importance of our collective efforts. Although you may choose to express differences in animated debate, do so fully aware that Town Meeting is charged with making vital judgments, often with generational consequences, for an entire community.

Citizenship calls for active participation and representative democracy requires it. One way to refute the notion that our political system is in peril and demonstrate the ability to raise your voice in support and celebration of democracy is by attending Town Meeting.

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: to approve an annual budget by voting to appropriate money for all Town departments and to vote on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by March 13, 2024, 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; by state law no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer. To avoid confusion when votes are being taken, non-voters will be directed to a separate room where the Meeting will be broadcast live.

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 20th and can do so by calling the Recreation Department at (978) 692-5532 or you can sign up here:

[TM Childcare Signup](#)

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 20th to reserve your spot or sign up here: [TM Transportation Signup](#)

Parking:

Parking will be at WA until that lot is full and then at Crisafulli and Robinson with continuous shuttle buses from the overflow locations to WA. Please carpool if you can. There will be spaces at the front of the voter entrance reserved for those with handicap parking placards or plates. If you have mobility issues but do not have a handicap parking placard or plate, you should arrive early to get a parking space near the entry or park at the overflow lot and take the COA shuttle bus to WA.

Arrival and check-in:

Check in will begin at 8 am, an hour before the meeting starts, and arriving early ensures that you will park quickly and be seated on time for the start of the Meeting. Voters will first be checked in to the gym and when that location reaches capacity voters will be sent to the auditorium. Two-way audio/visual communication between these two locations has been installed and we now have enough voting clickers for both rooms. Gym clickers will only work in the gym and Performing Arts Center clickers will only work in the auditorium so you must stay in the room to which you have been assigned by the tellers. Microphones will be set up for speakers in both rooms.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be continued to Monday, March 25, 2024, at 7:00 pm at Westford Academy.

Special arrangements or needs:

Hearing assist devices and Braille clickers are always available at the Meeting. If you require other special accommodations to participate in the meeting, please contact the Town Manager’s Office at (978) 692-5500 at least 24 hours in advance of the Meeting.

Voting:

At check-in, you will be given an electronic vote tabulator or “clicker” which will be used for the entirety of the meeting. The Moderator will provide instructions for the use of these devices. Your tabulator will be programmed to work EITHER in the gym or in the auditorium. The tellers will tell you what room you are assigned to when you check in. You must remain in that room to vote; your vote will not be tabulated if you move to the other room. You should keep your electronic vote tabulator with you at all times. **All electronic vote tabulators must be placed in the designated boxes when leaving Town Meeting.**

Rules of the Meeting:

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://www.westfordma.gov/DocumentCenter/Index/1531>.

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. Please see additional Westford specific rules created to guarantee a fair and orderly Meeting set out below:

GUIDELINES FOR TAKING PART IN TOWN MEETING

GENERAL

You must check in with the tellers and be assigned a voting clicker in order to participate in the meeting. On the back of each clicker is a blue square or a red circle. Blue clickers only work in the gym and red clickers only work in the auditorium.

Do not forget to turn in your clicker at the boxes by the exit when you leave the Meeting for the day. If you accidentally leave with a clicker please return it to Town Hall after the Meeting.

All electronic devices should be silenced during Town Meeting.

Children are welcome and may sit with you in the audience as long as they don't disturb the proceedings.

Meeting Mentors are in the audience at the flags and are available to answer any procedural questions you may have which may also be asked at the microphone.

The articles on the Warrant constitute the agenda for the Meeting. No business may be brought before the Meeting unless it is covered by an article in the Warrant.

A motion must be on the floor before any discussion can take place. All motions must be seconded by a voter other than the person offering the main motion and only then can discussion and debate begin.

The Motions Booklet available at the tellers tables has the wording of the motions to be discussed and the recommendations of relevant town boards on each motion. To facilitate understanding by the voters many motions will be accompanied by presentations made by their proponents, which will be limited to six minutes.

During discussion and debate demonstrations of support or disapproval by voters generally are discouraged as an inefficient use of our precious time. Please express your approval or disapproval with your vote.

If, after a warning from the Moderator, a person persists in disorderly behavior, the Moderator may order that person to withdraw from the meeting.

SPEAKING AT THE MEETING

Non-voters may not address the Meeting without a 2/3 vote of the Meeting allowing them to do so and may never vote. Except for accompanied children or town employees and consultants, non-voters must remain in Room 103 to avoid confusion during discussion and voting.

To maintain order and fairness, persons wishing to speak at Town Meeting must be recognized by the Moderator. A voter seeks recognition by standing in an orderly manner at one of the microphones placed around the hall and waiting to be recognized by the Moderator.

After being recognized, a speaker should state their name and address or the board/committee they represent. Each speaker may speak for up to two minutes. A speaker may speak only to the motion before the Meeting at the moment. A speaker, once recognized, should make all of their points and ask all questions prior to any individual rising to respond.

All questions must be directed to the Moderator, who will delegate them to be answered as appropriate. Dialogue between two or more speakers is not permitted, nor is dialog between a speaker and any individual responding to a question posed by that speaker.

Speakers should not engage in personal speech or reference the character or motivation of another individual. Rude or disrespectful speech is discouraged and often has the effect of making others give less credence to the actual relevant points being raised by the speaker.

While all may speak on a motion more than once, no one should speak a second time until everyone who wishes to has spoken once.

Repetitive comments should be avoided and will be cut off by the Moderator.

MOTIONS AND AMENDMENTS

Motions to move the question and terminate discussion are not generally subject to debate. A motion to move the question requires a 2/3 vote for approval. At the Moderator's discretion, such a motion may be determined out of order, particularly if the Moderator believes the motion would restrict informed consideration of the Meeting or comes before sufficient discussion has taken place on the main motion.

A speaker may not address the Meeting and then finish their comments with a motion to terminate debate and move the question. Such a motion must be the only thing the speaker says on that trip to the microphone.

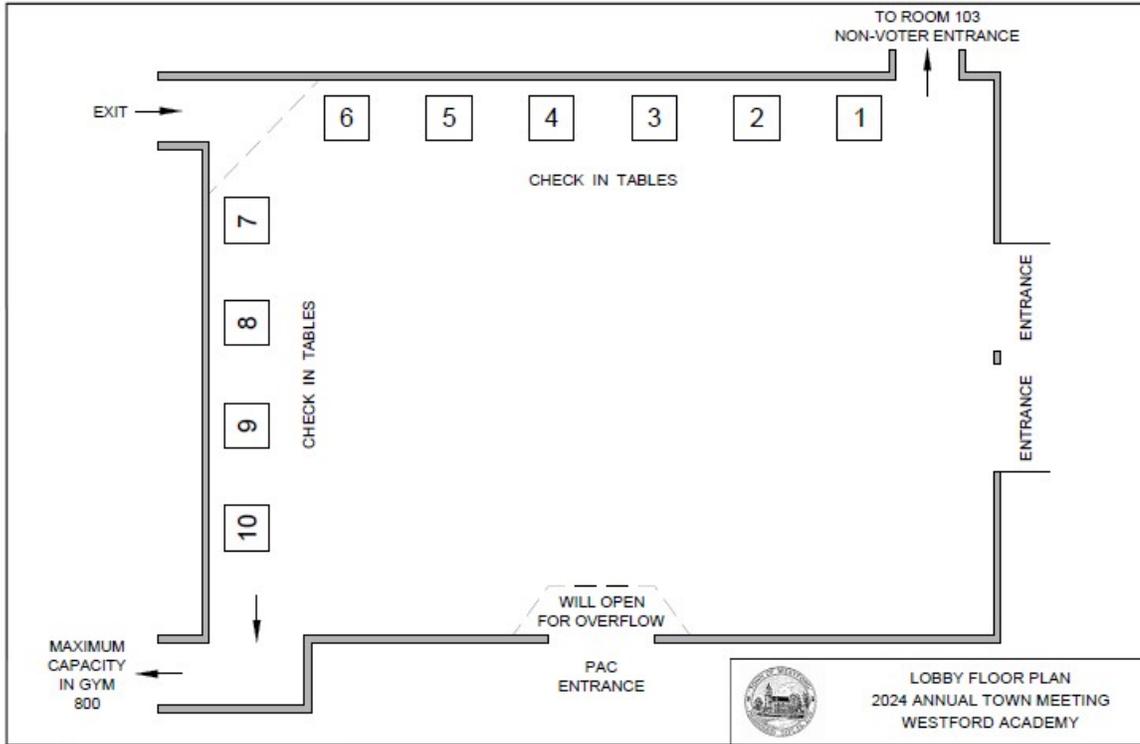
Any voter may propose an amendment changing or limiting the main motion which can be offered at any time during the course of debate. Simple amendments that change only a few words or numbers can be made verbally. All other amendments must be presented to the Moderator in writing after being stated at the microphone.

The party proposing an amendment shall concisely state the consequence of the amendment on the existing main motion or article being considered.

The Moderator may rule an amendment out of order if it is beyond the scope of the warrant article.

Thank you again for participating in our legislative process!

Westford Academy Lobby



Finance Committee FY25 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 FY25 budget. This budget cycle has been extremely challenging. Starting in the Spring of 2023, the Select Board formed the [Budget Task Force](#) consisting of representatives from the Select Board, School Committee, Finance Committee, Town Manager, Town Finance Director, School Superintendent, School Finance Director and four residents. The Task Force worked to benchmark Westford's spending against comparable communities, estimate budget challenges over the next 3 years, investigate efficiencies, and identify possible increases in revenue. The Task Force's work culminated in a [Final Report](#) and presentation to the Select Board, Finance Committee, and School Committee in October 2023. This report identified various budget challenges that would exceed normal revenue growth (see Table below). This was the starting point for the FY25 budget development. Throughout the budget development, 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.

The budget challenges identified for FY25 are shown in the Table below. It should be noted that these challenges represent level services from FY24, meaning no new positions or programs are being proposed, The Town is simply trying to keep all services it currently provides to residents.

FY25 Budget Challenges

Budget Item	Estimated Cost
Solid Waste/Recycling	\$336K
Utilities (Electricity and Natural Gas)	\$388K
Town Non-Union Salaries	\$194K
Town Collectively Bargains Union	\$831K
School Collectively Bargains Union Contracts	\$3,326K
Health Insurance	\$1,068K
School Bus Contract	\$444K
Special Education Tuition	\$1,205K
Other Operating Budget decreases	(\$462K)
Total Override Budget	\$7,329,785

Many of these items are connected to multi-year contracts. The expense increases continue into FY26 and FY27. For reference, a normal increase in revenue from one fiscal year to the next is approximately \$3 million. This \$7.3 million estimate for costs far exceeds the Town’s normal increase in revenue. For more information on these challenges, see the [Budget Task Force Presentation](#).

Given this situation, this budget cycle saw the creation of two initial budgets: 1) within the constraints of Proposition 2 ½ and 2) with an override of \$8 million. The budgets were presented to the Finance Committee and Select Board in December 2023. During the Finance Committee budget hearings, committee members compared these two budgets, asking the department heads detailed questions on the impacts and benefits. At the end of the budget hearings, a list of suggested reductions was discussed. The Select Board directed the Town Manager to reduce the initial FY25 budget by \$1 million and settled on an override of \$6.8 million to carry the Town through FY28. The Town Manager reduced the budget by \$1.1 million.

The proposed Override Budget (Article 1 of the Warrant) increases the tax levy (the amount of money the Town can collect in property taxes) by \$6.8 million. This is a permanent increase adding approximately \$760 to the property taxes of the average Westford home valued at \$756,500 in FY24. An override, per Massachusetts State Law, must pass by a majority at both a Town Meeting and a ballot vote (May 7, 2024). This override does not preserve 100% of Town services over FY26 – FY28. The Town will need to reduce its budget by \$1.8 million over those 3 years. This reduction will be accomplished by a combination of reductions in staff, reductions in services to residents, efficiencies within the budget, and/or other revenue increases. It is difficult to say exactly what form the reductions will take. However, the Select Board has agreed to revisit the budget quarterly throughout the 3 years to inform residents and make decisions along the way. An Override Stabilization Fund (Articles 2 and 3) will be used to hold \$2.6 million of the FY25 revenue from the override for use over FY26-FY28. The Override Stabilization fund will be used to absorb contractual and inflationary cost increases as the town implements efficiencies and cost saving measures as the Town reduces its budget. More information is in this document under Department Detail.

Should the proposed Override Budget fail at Town Meeting, the override question will still be on the May 7, 2024 election ballot. The Select Board could call another Special Town Meeting to approve the Override Budget. However, if the override question fails at the ballot, then the town will operate with a budget without a Proposition 2 ½ override (Article 4 of the warrant). That budget keeps to the constraints of Proposition 2 ½ but does so with numerous reductions in staff and services to residents in FY25. Among the reductions are the elimination of two firefighters, two police officers, the sustainability coordinator, reductions in hours at the library, and reduction of over fifty positions in the School Department. Additional details are available in the departmental budgets in this document. Further reductions will be necessary in FY26 through FY28. As in the Override Budget, it is difficult to say what form the reductions will take in FY26-28. Residents will

be able to give input and stay informed at quarterly updates at public meetings. More information is in this document under Department Detail.

Independent of the operating budgets described above, the FY25 Capital Budget totaling \$28,894,522 continues the Town's investment in infrastructure. These Capital requests are funded using available one-time funds including Free Cash, Enterprise funds and retained earnings, and the issuance of non-excluded bonds. Article 8 details these capital projects and includes investments in the replacement of several vehicles, wastewater treatment plant tank rehabilitations and annual computer replacements. The Town is asking to issue bonds for larger more expensive projects such as the continuation of sidewalks along Plain Rd between Grassy Pond and the Stony Brook Conservation area, the purchase of a new Ambulance, and the construction of the PFAS Treatment Plants.

As we move through the FY26, FY27, and FY28 budget cycles, several factors which could impact the Town's budget are being watched. 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 catch-up contributions have a large impact on the budget. Shifting to partially self-funded health insurance has helped the Town control some of these costs, however, they are still increasing at an alarming rate. The Select Board has asked the Health Insurance Trust to investigate ways to control/reduce these costs. The Town is also working toward fully funding its post-retirement pension and insurance obligations. 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, and thus increases expenses. The Town is hopeful that the MBTA zoning bylaw (Article 18) will stimulate new growth but not strain the budget. Fourth, new requirements to regulate the levels of PFAS (Per- and Polyfluorinated Substances) in our water will increase costs to the Water Enterprise. These costs are paid by Westford's Water Department customers including the municipal departments.

The Finance Committee realizes that a \$6.8 million override is a strain on residents. However, the majority of the committee believes that this is in the best interest of the Town as a whole, as the budget without an override would put the Town at risk in the areas of public safety and education, among others. The majority of the committee also recommends the use of a Stabilization Fund as described above to manage the expense increases over the next three years. Since the increases are tied to contracts, we know the increases will happen and they cannot be supported by the normal growth of the budget within the constraints of Proposition 2 ½ and need an override. While the Finance Committee initially recommended more reductions in FY25 and a lower override amount, the Select Board and School Committee believed those reductions and lower override amount were too severe. This Override Budget is a result of the major boards, Town Manager, and Superintendent working closely to come to a compromise to recommend a budget to the voters. The Select Board, School Committee, Finance Committee, Town Manager, and Superintendent of Schools will continue to work together in the best interest of the Town with input from all stakeholders.

In light of these ongoing challenges, the Finance Committee made additional recommendations:

- Review the lists of comparable communities used by the Town and School and factor in Westford residents' ability to pay increases in taxes by evaluating per capita incomes.
- Investigate any and all ways to give all residents tax relief, including but not limited to reducing the CPA surcharge and/or shifting some of the tax burden to the commercial sector to account for inflation.
- Speak to our State representatives regarding the decrease in state aid and the increase of unfunded state mandates.

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 FY25 budget challenge.

Town of Westford Finance Committee (FY24)

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	Heather FitzPatrick	Ingrid Nilsson
Tom Laflamme, Vice-Chair	Shelby MacLeod	Hari Vetsa
Dennis Galvin, Clerk	Beth Morrison	Shinji Yue

FY25 Budget Policy Direction

The Town Manager will prepare two FY25 operating budgets, one with an override and one within the constraints of Proposition 2 ½, and a three-year projection of expenses and revenue. The FY25 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 FY25 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. FY25 will be extraordinarily challenging and will require steady communication among Select Board, School Committee, and Finance Committee to understand scale of budget shortfalls and potential service impacts.
- Reflect ongoing coordination of joint chairs meetings during the budget forming process.
- Reflect early consideration and discussion of potential approaches to address budget shortfalls taking into consideration the recommendations from the Budget Task Force.
- 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 in FY24 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.
- Continue to monitor the balance in the health insurance trust fund and support a FY25 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.

FY25 Budget Guidelines

The following were utilized to develop the FY25 recommended budget:

- Develop two budgets, one of which is a needs-based budget that is dependent upon a Proposition 2 ½ override, and the other can be funded within the confines of Proposition 2 ½ but has service and staff reductions.
- 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 \$1,375,000 in the FY25 operating budget (Article 1), which is \$375,000 more than the FY24 appropriation. In the non-override budget (Article 4), the OPEB funding remains at \$1,000,000. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY25 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$8,383 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, the Food Service Workers agreement expires at the end of FY24. The Unit E (education support professionals), the Custodians/Maintenance, the School Office Professionals, Central Office Support Staff, and the Special Education Drivers agreements will expire on June 30, 2025. Unit A (teachers and nurses), Unit B (coordinators), and Unit G (reading/math interventionists) will expire on June 30, 2026.
- Fund \$2,450,472 in capital appropriations in "Pay-as-You-Go" funded with Free Cash. Another \$50,000 in available funds is being reallocated from the Water Enterprise, \$20,000 from the Stormwater Enterprise, and \$22,000 from the Ambulance Enterprise to fund their respective capital requests. There is currently \$534,295 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 FY24 estimated snow & ice deficit of \$400,000 with Free Cash (Article 6) 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 FY25.
- Plan for \$750,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY25.

FY25 Recommended Budget

Description	Amount	Page
Operating Budget with an Override	\$136,437,171	57
Appropriation to Override Stabilization Fund	2,600,000	
Capital Appropriations	2,450,472	21
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	4,092,967	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	512,256	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	718,802	
Allowance for Abatements	530,000	
Total FY25 Budget	\$147,341,668	

Operating Budget

The Town's operating budget is **\$136,437,171 with an override** for FY25. This year's operating budget increased by \$7,329,785, or 5.68%, over the FY24 operating budget of \$129,107,386.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our Town. 52.19% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.43% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 17.08%, Enterprise Funds at 6.83%, Debt Service at 2.65%, and Community Preservation at 0.82% of the budget. See the pie chart on page 15.

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 123.17% over fifteen years, from \$6,455,000 in FY10 to a projected \$14,405,693 in FY25. The Middlesex retirement assessment for FY25 increased by 6.27% to \$6,931,644 from \$6,522,668 the previous year. Since FY10, this assessment has increased from \$2,562,317 and by 170.52% 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 1,003.6 full-time equivalents (FTE) or people. Of those 784.5 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. The General Fund supports 717 of the school employees and 67.5 employees are funded from grants and revolving funds. The remaining 219.1 FTEs 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 level of service level we receive are a direct result of the excellent people we employ in Westford.

Currently, Westford holds \$20,340,121 in debt obligations, including \$17,485,922 in outstanding principal and \$2,854,198 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$11,492,200, meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ constraints. This total does not include the J.V. Fletcher Library renovation since none of the authorized debt has been borrowed at this time. Debt obligations in the non-exempt category total \$8,847,921.

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 \$2,450,472 from Free Cash represents a decrease of \$633,387 from the \$2,768,859 appropriated for capital in March of 2023 and \$315,000 appropriated for capital in October of 2023. The town is also requesting to bond \$600,000 for a project. In addition, the Water Enterprise is requesting authorization to use retained earnings of \$50,000 for capital improvements and bond \$24,500,000. The Stormwater Enterprise is requesting to use retained earnings of \$20,000 and the Ambulance Enterprise is requesting \$22,000 in retained earnings and \$532,050 in debt for their respective capital improvements. Please note that Enterprise Capital is paid for by each department's respective fees. The total Capital recommended appropriation funded by all means, including Community Preservation Funds of \$3,481,608, is \$32,376,130 for FY25.

Other Articles

These funds represent \$409,359 in appropriations to supplement the FY24 budgets including \$976 for the Sealer of Weights and Measures and \$400,000 for the snow and ice deficit. The Water Enterprise is requesting authorization to use retained earnings \$8,383 to fund OPEB for Water retirees. Lastly, we recommend authorizing \$110,000 from Free Cash for perchlorate-related expenses.

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 FY25 projections. This expense category also includes the any deficits that need to be raised on the tax rate recap. In FY23, the Health Insurance Trust ended the year with a negative balance of \$387,079 which needed to be funded in the FY24 tax rate calculation.

State & County Cherry Sheet Charges

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

Allowance for Abatements

Based on recent history, the allowance for abatements is increasing by approximately \$44,092, or 9.1% from \$485,908 in FY24 to \$530,000 in FY25. 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 \$231,779.

Westford FY25 Finance Committee Report

Allocation of FY25 Funding by Department

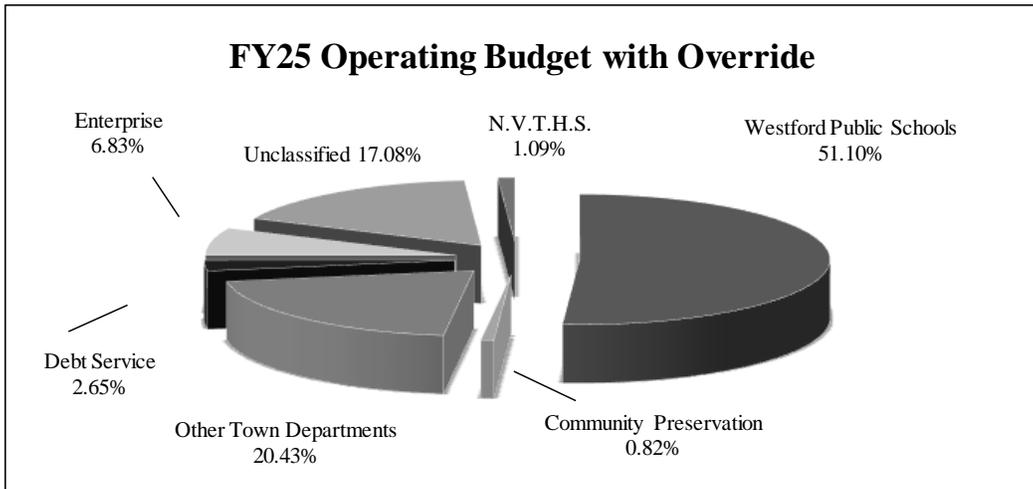
		FY23	FY24	FY25	FY24-FY25	% of Total	FY25	FY24-FY25	% of Total
	DEPARTMENT	ACTUAL	BUDGET	OVERRIDE	% Inc. Over	Increase	NO OVERRIDE	% Inc. No Over	Increase
122	Select Board	42,526	28,559	21,410	-25.03%	-0.1%	21,410	-25.03%	-0.3%
123	Town Manager	464,488	548,602	658,374	20.01%	1.5%	534,989	-2.48%	-0.5%
131	Finance Committee	7,156	128,671	102,524	-20.32%	-0.4%	102,524	-20.32%	-0.9%
132	Finance Director	166,242	174,354	157,135	-9.88%	-0.2%	157,135	-9.88%	-0.6%
135	Town Accountant	363,774	382,093	383,511	0.37%	0.0%	383,511	0.37%	0.1%
141	Board of Assessors	315,065	363,627	358,463	-1.42%	-0.1%	358,463	-1.42%	-0.2%
145	Treasurer/Collector	331,822	350,141	340,956	-2.62%	-0.1%	337,712	-3.55%	-0.4%
151	Legal Services	116,754	150,000	140,500	-6.33%	-0.1%	140,500	-6.33%	-0.3%
152	Human Resources	308,658	398,435	667,293	67.48%	3.8%	631,293	58.44%	8.3%
155	Technology	958,526	986,198	1,032,709	4.72%	0.6%	1,010,009	2.41%	0.8%
161	Town Clerk	314,043	317,165	352,153	11.03%	0.5%	350,056	10.37%	1.2%
170	Permitting Department	321,573	341,637	353,169	3.38%	0.2%	350,169	2.50%	0.3%
171	Conservation Commission	94,386	100,395	112,374	11.93%	0.2%	111,974	11.53%	0.4%
175	Planning Board	110,227	118,679	125,841	6.03%	0.1%	110,841	-6.60%	-0.3%
176	Zoning Board of Appeals	1,850	2,595	2,595	0.00%	0.0%	2,405	-7.32%	0.0%
192	Town Hall	112,903	105,643	115,825	9.64%	0.1%	115,825	9.64%	0.4%
199	Public Buildings & Properties Maintenance	229,524	239,626	268,644	12.11%	0.4%	253,573	5.82%	0.5%
210	Police Department	5,913,805	6,423,794	6,652,110	3.55%	3.2%	6,493,497	1.09%	2.5%
215	Public Safety Communications	833,483	932,606	966,955	3.68%	0.5%	934,586	0.21%	0.1%
220	Fire Department	4,440,520	4,391,744	4,506,267	2.61%	1.6%	4,341,985	-1.13%	-1.8%
241	Building Department	406,208	432,545	445,454	2.98%	0.2%	424,061	-1.96%	-0.3%
244	Sealer Weights & Measures	10,762	15,524	16,500	6.29%	0.0%	16,500	6.29%	0.0%
291	Emergency Management	11,849	12,150	12,344	1.60%	0.0%	12,344	1.60%	0.0%
292	Animal Control	41,335	46,929	46,645	-0.61%	0.0%	46,645	-0.61%	0.0%
294	Tree Warden	22,661	43,060	43,122	0.14%	0.0%	33,122	-23.08%	-0.4%
300	Westford Public Schools	64,038,192	65,889,564	69,716,836	5.81%	53.4%	67,207,355	2.00%	46.9%

Westford FY25 Finance Committee Report

		FY23	FY24	FY25	FY24-FY25	% of Total	FY25	FY24-FY25	% of Total
	DEPARTMENT	ACTUAL	BUDGET	OVERRIDE	% Inc. Over	Increase	NO OVERRIDE	% Inc. No Over	Increase
310	Nashoba Tech	1,295,205	1,396,089	1,484,842	6.36%	1.2%	1,484,842	6.36%	3.2%
405	Departement of Public Works	221,302	275,385	278,824	1.25%	0.0%	234,679	-14.78%	-1.4%
410	Engineering Department	332,091	348,396	355,783	2.12%	0.1%	353,583	1.49%	0.2%
421	Highway Department	2,642,684	2,456,643	2,493,678	1.51%	0.5%	2,421,355	-1.44%	-1.3%
430	Waste Disposal Services	2,093,497	2,306,179	2,641,789	14.55%	4.7%	2,641,789	14.55%	12.0%
442	Wastewater Treatment Management	237,857	243,404	259,864	6.76%	0.2%	259,864	6.76%	0.6%
491	Cemetery Department	122,418	198,203	204,277	3.06%	0.1%	195,077	-1.58%	-0.1%
510	Board of Health	441,116	479,213	510,220	6.47%	0.4%	504,320	5.24%	0.9%
541	Council on Aging	585,828	624,546	615,077	-1.52%	-0.1%	603,077	-3.44%	-0.8%
543	Veterans Services	97,598	123,104	114,797	-6.75%	-0.1%	109,797	-10.81%	-0.5%
610	Library	1,775,370	1,850,131	1,886,787	1.98%	0.5%	1,788,802	-3.31%	-2.2%
650	Parks	237,306	507,983	516,074	1.59%	0.1%	503,694	-0.84%	-0.2%
660	Land Management	45,474	98,356	99,300	0.96%	0.0%	54,300	-44.79%	-1.6%
670	Historical Commission	11,856	13,450	14,250	5.95%	0.0%	14,250	5.95%	0.0%
710	Debt Service	5,820,250	3,406,175	3,609,512	5.97%	2.8%	3,566,124	4.70%	5.7%
940	Otherwise Unclassified	(1,558,087)	(1,632,835)	(1,870,301)	14.54%	-3.3%	(1,870,301)	14.54%	-8.5%
945	Employee Benefits & Miscellaneous	9,904,693	10,351,268	10,981,278	6.09%	8.8%	11,007,278	6.34%	23.4%
990	Transfers to/from Other Trusts	11,552,593	12,857,528	14,195,693	10.41%	18.7%	13,280,173	3.29%	15.1%
	Total General Fund	115,837,381	118,827,554	125,991,453	6.03%	100.0%	121,635,187	2.36%	100.0%
240	Community Preservation Fund	894,559	1,120,491	1,121,028	0.05%	0.0%	1,121,028	0.05%	0.0%
600	Water Enterprise	4,182,719	4,813,234	5,020,758	4.31%	2.9%	5,020,758	4.31%	7.4%
630	Recreation Enterprise	1,103,729	1,365,527	1,194,227	-12.54%	-2.4%	1,194,227	-12.54%	-6.1%
640	Ambulance Enterprise	1,464,092	1,505,371	1,686,441	12.03%	2.5%	1,686,441	12.03%	6.4%
650	Stormwater Enterprise	906,712	1,475,209	1,423,264	-3.52%	-0.7%	1,423,264	-3.52%	-1.9%
	Total Operating Budget	124,389,192	129,107,386	136,437,171	5.68%	100.0%	132,080,905	2.30%	100.0%

Westford FY25 Finance Committee Report

Allocation of Budget by Function				
	FY24	FY25	FY24 to FY25	FY24 to FY25
	BUDGET	OVERRIDE	\$ Increase	% Increase
General Government	4,736,420	5,193,476	457,056	9.65%
Public Safety	12,298,352	12,689,397	391,045	3.18%
Education	67,285,653	71,201,678	3,916,025	5.82%
Public Works	5,828,210	6,234,215	406,005	6.97%
Health & Human Svcs	1,226,863	1,240,094	13,231	1.08%
Culture & Recreation	2,469,920	2,516,411	46,491	1.88%
Debt Service	3,406,175	3,609,512	203,337	5.97%
Unclassified	21,575,961	23,306,670	1,730,709	8.02%
Community Preservation	1,120,491	1,121,028	537	0.05%
Water Enterprise	4,813,234	5,020,758	207,524	4.31%
Recreation Enterprise	1,365,527	1,194,227	(171,300)	-12.54%
Ambulance Enterprise	1,505,371	1,686,441	181,070	12.03%
Stormwater Enterprise	1,475,209	1,423,264	(51,945)	-3.52%
TOTAL OPERATING BUDGET	129,107,386	136,437,171	7,329,785	5.68%



Compounded Annual Growth Rate 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. The chart on the following page shows that from the 2010 actuals to the 2025 budget, expenses are growing at a compounded annual growth rate (CAGR) of 3.2% before "adjustments" (items that materially affect comparisons) and remains at 3.2% 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 \$15.82 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 tenth consecutive year.

General Government expenses are growing at a rate of 2.1% 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 Nashoba Tech are growing at 3.2% and 6.4%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.5%. Health and Human Services is growing at 2.7% as the Board of Health, Council on Aging, and Veterans Services continue to adapt to meet our populations changing needs. The decrease in Debt Service is due to the completion of payment of the 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 (+0.4% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue (+1.2% increase, +2.5% 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 FY25)

	<i>DOLLARS IN 000'S</i>				Adjustment	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2025</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$5,193	\$1,613	2.5%	-\$302	\$1,311	2.1%
Public Safety	\$7,007	\$12,689	\$5,682	4.0%	-\$414	\$5,268	3.8%
Westford Public Schools	\$43,489	\$69,717	\$26,228	3.2%		\$26,228	3.2%
Nashoba Tech	\$582	\$1,485	\$903	6.4%		\$903	6.4%
Public Works	\$4,292	\$6,234	\$1,942	2.5%		\$1,942	2.5%
Health & Human Services	\$760	\$1,240	\$480	3.3%		\$480	3.3%
Culture and Recreation	\$1,681	\$2,516	\$835	2.7%		\$835	2.7%
Debt Service	\$9,713	\$3,610	(\$6,103)	-6.4%		-\$6,103	-6.4%
General Liability and Employee Benefits	\$9,591	\$23,307	\$11,036	6.1%		\$11,036	6.1%
Total General Fund	\$80,695	\$125,991	\$42,616	3.0%	-\$716	\$41,900	3.0%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$1,422	\$823	6.0%		\$823	6.0%
Other	\$1,723	\$1,761	\$38	0.1%		\$38	0.1%
Total	\$83,012	\$129,174	43,477	3.2%	-\$716	\$42,761	3.2%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$102,637	\$47,190	4.2%		\$47,190	4.2%
State Aid	\$19,882	\$21,267	\$1,385	0.4%		\$1,385	0.4%
Local Revenue	\$6,467	\$7,718	\$1,251	1.2%	\$1,615	\$2,866	2.5%
Other	\$84	\$153	\$69	4.1%		\$69	4.1%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$131,775	\$49,895	3.2%	\$1,615	\$51,510	3.3%

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

FY25 Projected Revenue

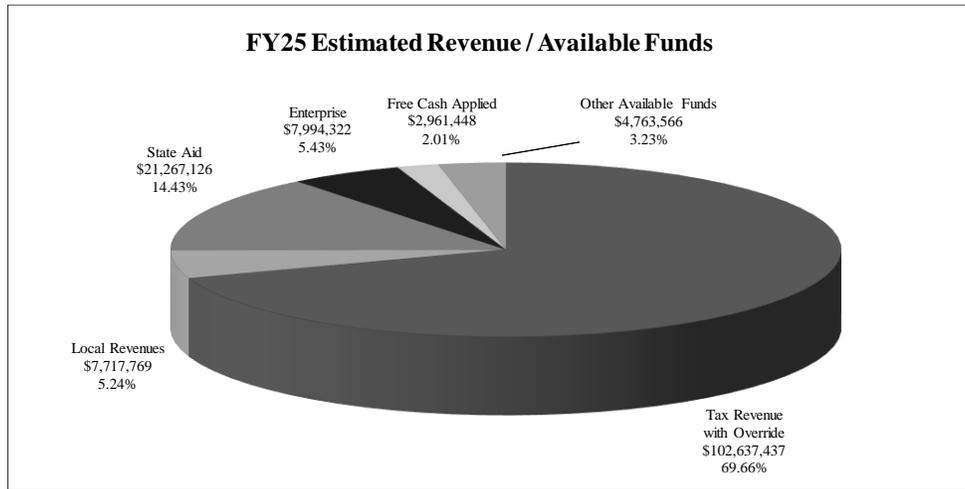
	FY24 Budgeted Revenue	% of Total Revenue	FY25 Budgeted Revenue with Override	% of Total Revenue	% Change from FY24
Property Tax Revenue (residential & commercial)					
- Base*	91,854,764		95,087,437		3.52%
New Growth	856,873		750,000		-12.47%
Prop. 2 1/2 Override			6,800,000		
Subtotal: Property Tax	92,711,637	66.05%	102,637,437	69.66%	10.71%
State Aid	21,087,696	15.02%	21,267,126	14.43%	0.85%
Local Revenue	7,463,398	5.32%	7,717,769	5.24%	3.41%
Enterprise Revenue / Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	9,060,362	6.45%	7,994,322	5.43%	-11.77%
Available Funds (Overlay Surplus, Community Preservation funds, Revolving funds, etc.)	4,910,447	3.50%	4,763,566	3.23%	-2.99%
Appropriations From Free Cash (estimated)	5,133,955	3.66%	2,961,448	2.01%	-42.32%
Total Revenue	140,367,495	100.00%	147,341,668	100.00%	4.97%

*Note: The Tax Revenue Base increase of 10.71% is not the effective tax rate increase. The effective tax rate increase is projected to be 9.90% (\$101,887,437/\$92,711,637) 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: 23 single-family homes at Wendell Place (off Nutting Road); a 15,000 square foot building for the purposes of wholesale trade use, intended for various commercial contractors at 5 Makepeace Road; a 57,000 square foot tenant improvement in the existing building at 10 Lyberty Way; new single family homes at 427 – 435 Groton Road; the reconstruction of 164 Main Street and 62 to 68 North Main Street; an additional five single-family homes to be issued for Colonel Rolls Drive; an additional 11 single-family homes in Spalding Hills Estates; and the workforce housing development at the Drew Farmhouse at 70 Boston Road. The Permitting Department and Assessor’s Office developed an analysis that anticipates approximately \$750,000 in new growth for FY25.

Westford FY25 Finance Committee Report



The data above concerning the state aid represents the governor’s initial budget proposal from the end of January 2024. The Chapter 70 funding (for education) is proposed to increase by 0.75%, and Unrestricted Government Aid is increasing by 3.00%.

Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase by 3.41%. We are budgeting increases to several accounts, including the meals and hotel excise taxes as they are no longer impacted from the COVID-19 pandemic. Also, general fund investment income is tracking much higher than in past years due to increased interest rates. In FY22, we earned \$47,662 in investment income as compared to the \$528,193 we are projecting in the FY25 budget.

The enterprise revenue/retained earnings appropriation is decreasing by \$1,066,040, or 11.77%. The Recreation Enterprise final revenue projection, as approved by the Department of Revenue in FY24, was \$952,200 with \$150,000 in retained earnings to offset the general fund contribution. The FY25 projection for Recreation Enterprise revenue is \$958,300, with \$200,000 in retained earnings being applied. The Water Enterprise is decreasing from \$5,914,734 in FY24 to \$5,070,758 in FY25 as they are spending less from retained earnings in FY25 (\$50,000) for capital than they did in FY24 (\$966,500). The Stormwater Enterprise is also decreasing by \$296,945 primarily due to a decrease in retained earnings to use for capital projects, with \$325,000 appropriated in FY24 and versus \$20,000 in FY25. The Ambulance Enterprise is also increasing slightly from \$903,219 in FY24 to \$922,000 in FY25.

The amount of available funds used has decreased by \$146,881, or 2.99%, from \$4,910,447 in FY24 to \$4,763,566 in FY25. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY25 Council on Aging budget, \$19,197 from the Board of Health Revolving fund to fund an additional 7.5 hours per week for the Public Health Nurse, \$7,350 from the East Boston Camps revolving fund to pay for part-time staffing hours on the weekends, \$13,000 from the Lease of Town Buildings revolving fund to offset the Roudenbush debt service payment, \$10,000 from the Cemetery Perpetual Care Expendable Trust to offset the FY25 Cemetery Budget \$8,383 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$100,000 from overlay surplus, and \$4,602,636 in Community Preservation funding.

The appropriation from Free Cash is decreasing by \$2,172,507, or 42.32%, from \$5,133,995 in FY24 to \$2,961,448 in FY25. This year, the Town is recommending using \$2,450,472 in Free Cash to fund capital items, \$400,000 to fund the snow & ice deficit, \$976 to supplement the FY24 sealer of weights and measures budget, and \$110,000 to fund ongoing perchlorate remediation expenses.

Westford FY25 Finance Committee Report

The chart below displays the additional FY25 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 FY25 General Fund Revenue		
New Revenue	FY25	Subtotal
Tax Revenue: Prop. 2 ½ Increase	2,280,679	
Tax Revenue: New Growth	750,000	
Tax Revenue: Prop. 2 ½ Override	6,800,000	
Tax Revenue: PY Excess Capacity	1,409	
Tax Revenue: Debt Exclusions	93,712	
Local Revenue	254,371	
State Aid	179,430	
Total New G/F Revenue		10,359,601
Allocation of New Revenue	FY25	Subtotal
Employee Benefits and General Insurance	2,680,609	
Net Debt Service	203,337	
Override Stabilization	2,600,000	
NVTHS Assessment	88,753	
Other Amounts to be Raised	(422,342)	
Allowance for Abatements	44,092	
State Assessments	119,204	
Change in Premium Res'd for Debt Service	625	
Subtotal		5,314,278
Funds Remaining for Departmental Expenses		5,045,323
WPS Budget	FY25	Subtotal
Westford Public School Budget – 76%	3,827,272	
Net Town Operating Budgets – 24%	1,218,051	
Subtotal		5,045,323
Net Remaining		0

A Balanced Budget

For the tenth consecutive year, the Town Manager is presenting a balanced budget, with and without an override, 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 and continues to maintain that rating. At the time of this printing, we project Free Cash and stabilization fund reserves to be 6.17% of the general fund operating budget, or \$1,396,998 over the 5% minimum recommended reserves as of June 30, 2024.

Capital Projects and Equipment

Our Town's infrastructure continues to require a significant amount of capital to replace and preserve our assets. 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 are aggregated in this definition 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 FY25, for Capital items are below:

Department	FY24	FY25	FY26	FY27	FY28
Technology	\$597,972	\$914,001	\$414,000	\$414,000	\$414,000
Permitting	-	-	100,000	-	-
Public Buildings	170,000	-	-	-	-
Fire	100,000	-	1,100,000	150,000	-
Ambulance	554,050	142,240	-	557,050	-
Schools	3,350,000	-	-	-	-
Engineering	854,500	765,000	4,720,000	735,000	-
Highway	2,910,000	2,280,000	2,890,000	2,095,000	1,095,000
Stormwater	20,000	2,800,000	-	-	-
Wastewater Trtmt.	735,000	-	-	-	-
Water	24,550,000	2,209,200	4,415,000	-	-
Cemetery	80,000	45,000	15,000	180,000	15,000
Library	22,500	-	-	-	-
Recreation	-	35,000	-	-	-
Parks and Grounds	6,530,300	1,775,000	75,000	815,000	-
Total	\$40,474,322	\$10,965,441	\$13,729,000	\$4,946,050	\$1,524,000

Additional projects for which there is not yet a dollar value include the following:

- any costs relating to the Nabnasset Fire Station addition, renovation, or replacement resulting from the architectural and engineering work approved at the 2023 Town Meeting
- any construction or rehabilitation costs resulting from the Westford Public Schools' feasibility study which evaluated our school buildings. Robinson and Abbott have been accepted into the MSBA program to be evaluated. The Millennium building has exceeded its expected life
- a solution to the abandoned fire station in Town Center since the article at the 2023 Town Meeting for a new municipal building failed to pass
- Relocating the IT department to a more suitable facility
- improvements to the Cameron Senior Center air handling systems

In addition, there may be projects not yet identified.

Westford FY25 Finance Committee Report

For FY25, the Capital Planning Committee initially recommended \$28,894,522 for capital purchases as shown in the table below. It is not the Capital Committee’s role to decide how to fund the projects it recommends. The table below shows the list of projects and also categorizes how the Town has proposed the projects will be funded. Any projects that come before the Capital Committee that are eligible for funding by Community Preservation Funds are directed to the Community Preservation Committee and can be reviewed later in this document. If the Community Preservation Committee does not approve a project for which it is eligible to fund, like the Jack Walsh Recreation Court supplemental, it may still be included in the Capital Committee’s recommended projects.

Description	Free Cash	Enterprise Funds	Non-excluded Debt	Revolving Accounts / Other	Department	Category
Town Computers	50,000				IT	Scheduled Replacement
School Computers	397,972				IT	Scheduled Replacement
Cameras in Public Buildings	150,000				IT	Scheduled Replacement
Replace or Repair Data Air Unit in Town Hall	20,000				Public Buildings	Facility Repair
New HVAC Compressor at Rogers Fire Station	40,000				Public Buildings	Facility Repair
DPW Highway Garage Surveillance Camera	110,000				Public Buildings	Replace Obsolete Equipment
Vehicle - Service/Plow Truck	100,000				Fire Dept.	Scheduled Replacement
Vehicle - Special Education EV Van	125,000				Schools	New Equipment
Hartford Road Traffic Calming Design - West Street at N. Main Street Pedestrian Safety Improvements	15,000				DPW - Engineering	Infrastructure Improvement
Design & Construction - Groton Road Pedestrian Safety Improvements	30,000				DPW - Engineering	Infrastructure Improvement
Vehicle - (2) 3/4 Ton 4x4 Pickup Truck w/Plow	25,000				DPW - Engineering	Infrastructure Improvement
Vehicle - SUV, Mid-Size, or EV Pickup Truck	140,000				DPW - Highway	Scheduled Replacement
Stony Brook Middle School Wastewater Treatment Plant - Tank Rehabilitation	65,000				DPW - Highway	Scheduled Replacement
Blanchard Middle School Wastewater Treatment Plant Repairs	700,000				DPW - Wastewater Management	Maintenance
Vehicle - 6-Wheel Dump Truck with Plow (Swaploader)	35,000				DPW - Wastewater Management	Facility Repair
Vehicle - 1 Ton Dump Truck w/Plow	300,000				DPW - Highway	Scheduled Replacement
Jack Walsh Recreation Courts Supplemental	80,000				DPW - Cemetery	Scheduled Replacement
Stony Brook Track and Athletic Court Replacement	67,500				DPW - Parks & Grounds	Supplemental Appropriation
Playground Improvements - Nabnasset School				100,000	Schools	Facility Improvement
Construction - PFAS Treatment Plants		24,500,000			Schools	Facility Improvement
					Water	Expanded Service

Westford FY25 Finance Committee Report

Description	Free Cash	Enterprise Funds	Non-excluded Debt	Revolving Accounts / Other	Department	Category
Town Farm Road Water Tank Supplemental		50,000			Water	Supplemental Appropriation
Pole Camera		20,000			Stormwater	Scheduled Replacement
New Ambulance & Power Cot		532,050			Ambulance	Scheduled Replacement
Radios and Technology for New Ambulance		22,000			Ambulance	Scheduled Replacement
Construction - Plain Road Phase II Pedestrian Safety Improvements			600,000		DPW - Engineering	Expanded Service
Vehicle - (2) 6-Wheel Dump Truck with Plow				600,000	DPW - Highway	Scheduled Replacement
Mower, Zero-turn, 48" with bagger				20,000	Parks and Grounds	Scheduled Replacement
Total	2,450,472	25,124,050	600,000	720,000		

Due to the budget constraints this year, the Capital Committee and the Finance Committee subsequently decided not to recommend one of the three highway vehicles initially included above. Projects funded by revolving accounts or other means do not require a vote at Town Meeting.

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 8, 9, and 10.

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 107 projects totaling \$7,113,091. The current remaining balance is \$304,880.

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

	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)	
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 Hybrid Vehicle	4/26/2022	(52,424)	
Town Employee Day Off - Fire Dept Funding	4/26/2022	(20,906)	
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)	
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)	

Westford FY25 Finance Committee Report

	Date of Appropriation	Total Appropriated	Balance Remaining
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	(15,868)	
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	(129,916)	
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	(7,937)	
Supplemental Funding Request for One Ton Dump Truck with Plow	12/13/2022	(4,288)	
Entry Level Commercial Driver's License Training	12/13/2022	(10,788)	
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)	
Additional Hours for Public Health Nurse - FY24	3/14/2023	(18,500)	
Sigma Tactical Wellness Checks	4/11/2023	(77,000)	
9-1-1/Multi Channel Instant Replay Digital Call Recorder	4/11/2023	(15,000)	
FY23 Rental, Mortgage and Utility Assistance	4/11/2023	(7,500)	
Stony Brook Conservation Area: Septic Tank and Leaching Field Replacement	5/9/2023	(40,000)	
Senior Center Space Assessment	5/9/2023	(6,000)	
Active Assailant Training - Community Safety - 2024	6/6/2023	(20,500)	
Live Captioning for Town Meeting, Select Board, Planning Board, and School Committee	6/6/2023	(20,000)	
Community Wellness Coordinator Year 3	6/6/2023	(25,000)	
Fire Department Overtime - FEMA Deficit	6/6/2023	(538,394)	
Firefighting Foam	6/6/2023	(16,500)	
Comprehensive Program to Promote Equity and Social Emotional Health for Students and Staff in Westford Public Schools - Independent, district-wide equity audit - \$75,00	6/6/2023	(75,000)	
Comprehensive Program to Promote Equity and Social Emotional Health for Students and Staff in Westford Public Schools - Collaborative Problem Solving training for district leadership	6/6/2023	(10,000)	
Comprehensive Program to Promote Equity and Social Emotional Health for Students and Staff in Westford Public Schools - Restorative Practices pilot	6/6/2023	(75,000)	
FY24 Rental, Mortgage and Utility Assistance	6/6/2023	(30,000)	
FY25 Rental, Mortgage and Utility Assistance	6/6/2023	(30,000)	
WCAT's Network Infrastructure & Media Storage	6/6/2023	(3,100)	
WCAT's Storage for Media Programs, Meetings, Projects and Archiving	6/6/2023	(3,990)	

Westford FY25 Finance Committee Report

	Date of Appropriation	Total Appropriated	Balance Remaining
WCAT's Live Remote Video Transmission (Annual & Special Town Meeting, Graduation, Sports)	6/6/2023	(908)	
Brightly Computerized Maintenance Management System (to process Work Order requests for the Schools, Public Buildings, and DPW)	6/6/2023	(14,412)	
GIS System Upgrades	6/6/2023	(27,000)	
Assistance and/or remediation with PFAS Testing	6/6/2023	(20,000)	
Economic Development Coordinator	6/6/2023	(95,000)	
Website Re-Design	6/6/2023	(25,000)	
Facilities Master Plan	6/6/2023	(144,000)	
Poll Pads	6/6/2023	(22,150)	
Upgrade all major systems to Multi Factor Authentication	6/6/2023	(60,000)	
Townwide Strategic Plan	7/25/2023	(95,000)	
Community Wellness Coordinator Year 3	9/26/2023	(10,000)	
Brightly Computerized Maintenance Management System (to process Work Order requests for the Schools, Public Buildings, and DPW)	9/26/2023	(13,650)	
Additional 800 Electronic Vote Tabulators for Town Meeting	11/28/2023	(26,850)	
Two-way Audio Visual Equipment for WCAT	11/28/2023	(18,695)	
Additional 6 Poll Pads	11/28/2023	(9,500)	
Shuttle Service for Annual Town Meeting	2/13/2024	(1,344)	
Total Appropriation / Available Balance	3/8/2024	(7,113,091)	304,880

FY23-FY25 Financial Summary and Reserves

Financial Summary of Expenses and Receipts

	FY23 Budget	FY24 Budget	FY25 Projected
Operating Budget	126,569,270	127,882,386	136,437,171
Capital Plan - "Pay as You Go"	1,541,796	2,768,859	2,450,472
Total Other Articles	3,328,098	7,696,145	6,692,967
Total Other Amounts to be Raised	462,899	934,598	512,256
Stat and City Cherry Sheet Charges	642,250	599,598	718,802
Allow Abate & Exempt (Overlay)	543,917	485,908	530,000
Total Amount to be Raised	133,088,230	140,367,495	147,341,668
Tax Revenue	90,837,699	92,711,637	102,637,437
Local Revenue	8,266,131	7,463,398	7,717,769
State Aid	20,722,236	21,087,696	21,267,126
Free Cash - Appropriations From	2,257,539	5,133,955	2,961,448
Other Available Funds	2,951,268	4,910,447	4,763,566
Enterprise Revenue	8,053,357	9,060,362	7,994,322
Total Revenue	133,088,230	140,367,495	147,341,668

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY23 Actual	FY24 Projected	FY25 Projected
Free Cash - Beginning Balance	2,873,137	5,791,559	4,581,763
Free Cash Applied	(2,257,539)	(5,133,955)	(2,961,448)
Est. Free Cash Generated	5,175,961	3,924,159	2,000,000
Free Cash - Ending Balance	5,791,559	4,581,763	3,620,315
Stabilization Cash Fund Balance	5,627,249	5,765,037	5,810,037
Total Cash Reserves - Ending Balance	11,418,808	10,346,800	9,430,352
Minimum Recommended Reserves - 5% of Operating Budget	5,920,764	5,984,133	6,387,626
Above Minimum Recommended Reserves	5,498,044	4,362,667	3,042,727

Department Detail – General Government

	FY23 Actual	FY24 Budget	FY25 Override	\$ Increase	% Increase	FY25 No Override	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,965,567	3,194,789	3,356,964	162,175	5.08%	3,238,338	43,549	1.36%
Expenses	1,282,780	1,329,636	1,386,512	56,876	4.28%	1,309,051	(20,585)	-1.55%
Subtotal	4,248,348	4,524,425	4,743,476	219,051	4.84%	4,547,389	22,964	0.51%
Other*	11,168	211,995	450,000	238,005	112.27%	425,000	213,005	100.48%
Total	4,259,516	4,736,420	5,193,476	457,056	9.65%	4,972,389	235,969	4.98%

* 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
- Permitting Department
- Zoning Board of Appeals

The recommended FY25 Override 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.

FY25 Override Budget:

The General Government FY25 Override Budget reflects the regular operating budget of all General Government departments and shows an increase of \$457,056, or 9.65%, from the FY25 budget request of \$5,193,476 vs. the FY24 budget at \$4,736,420. The Compensation Reserve in HR budgeted at \$350,000 reflects an increase of \$130,000, or 59.09%. The Finance Committee Reserve is budgeted at \$100,000 and reflects a decrease of \$25,000, or 20%.

The Town Manager is requesting an overall annual budget of \$658,374 representing an increase of 20.01%, or \$109,772, from FY24. This is due to funding the Community Wellness Coordinator and Sustainability Coordinator positions out of the general fund where they were primarily funded from ARPA funds and a grant in FY24.

Town Accountant Personal Services decreased by 0.77% due to decreased hours for the Administrative Analyst. The Accounting Department expenses increased by 8.48%. Most of this increase is a result of accounting (an OPEB valuation) and auditing services (needed to maintain state requirements for Town and School). Coronavirus State and Local Fiscal Recovery Funds, such as the American Rescue Plan Act (ARPA), continues to require more single audits having to be performed by our outside auditors in order to meet federal guidelines. All of these requirements require us to fund the accounting budget at the same levels in both an override and no override situation. A \$1,000 decrease in printing services reflects the Accounting Department’s effort to reduce printing costs of our Town and School disaster recovery payroll records (moved in house). FY24 is the last year of our contract with our outside auditors, Marcum, LLP (formerly Melanson, CPAs). Quotes received for auditing services in the outlying years (FY25-FY27) project an 8-10% increase in these services year over year.

FY25 Budget without a Proposition 2 ½ Override:

Community Initiatives for the Annual Strategic Planning Retreat is eliminated.

The overall Town Manager budget decreases by 12.89%. Personal services would decrease by 10.64%, which includes a cost-of-living increase for all non-union personnel offset by the elimination of the

Sustainability Coordinator and administrative support services for the Annual Report and a reduction to the Finance / Accounting Administrative Analyst from 37.5 hours to 19.5 hours per week. The overall expense budget in FY25 would decrease by \$15,905, with a decrease in the Management Performance Training of \$8,000, Forms and Printing of \$3,000, Meetings and Conferences by \$3,000, and Dues and Memberships by \$1,115.

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. The Compensation Reserve increased \$130,000, or 59.09%, from \$220,000 in FY24 to \$350,000 in the Override Budget of FY25. If the override does not pass, the Compensation Reserve will increase \$105,000, or 47.73%.
- **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. The Finance Committee Reserve has been reduced to \$100,000 under both budget scenarios.

Department Detail - Public Safety

	FY23	FY24	FY25			FY25	\$ Increase	% Increase
	Actual	Budget	Override	\$ Increase	% Increase	No Override	(Decrease)	(Decrease)
Personal Services	10,624,701	11,176,435	11,535,113	358,678	3.21%	11,173,986	(2,449)	-0.02%
Expenses	1,055,921	1,121,917	1,154,284	32,367	2.88%	1,128,754	6,837	0.61%
Total	11,680,622	12,298,352	12,689,397	391,045	3.18%	12,302,740	4,388	0.04%

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

FY25 Override Budget:

In the Override Budget, the Police Department is requesting an overall annual budget of \$6,652,110 representing an increase of 3.55%, or \$228,316, from FY24. The increase is due to adjustments made for collective bargaining agreements with Westford Police Association, the Westford Superior Officers Union, the O.P.E.I.U, and the Communication Workers of America as well as rising utility and vehicle costs. Several officers completed advanced degrees requiring additional increase for achieving educational incentives. An adjustment was also made to the overtime line which has not been adjusted for contractual changes since 2020. The increase in vehicle costs is partially due to the Police Department and the Town's commitment to purchase hybrid patrol vehicles. The cost to purchase each hybrid patrol vehicle increased \$4,200 per vehicle. The increase in cruiser cost is partially offset by anticipated gasoline savings which the department is starting to realize.

FY25 Budget without a Proposition 2 ½ Override:

Without an override, the Police department would need to eliminate 2 positions to meet the constraints of this budget in FY25. This reduction in personnel equates to \$158,613 plus associated benefits reflected in the Unclassified budget. This reduction in officers may result in increased response times, less visible patrols, a reduction in scheduled staffing, and less community engagement. Beyond FY25, further reductions would be needed in FY26 and FY27.

Public Safety Communications

FY25 Override Budget:

In the Override Budget, the Public Safety Communications Department is requesting an overall budget of \$966,955 representing an increase of 3.68% or \$34,349 from FY24. All increases in personal services represent contractual changes. In FY24, a 12th Telecommunication position was added to the budget. To date, this position has not been filled.

Description Of Changes without a Proposition 2 ½ Override:

The Public Safety Communications department would need to eliminate the 12th Telecommunication position but increase overtime leading to a net reduction of \$32,369 plus associated benefits which are reflected in the unclassified budget. Beyond FY25, further reductions would be needed in FY26 and FY27.

Fire Department

FY25 Override Budget:

In the Override Budget, the Fire Department is requesting a budget of \$4,506,267, which is an increase of \$114,523, or 2.61%, over FY24. The increases are due to contractual obligations. It should be noted that there are no cost-of-living increases for firefighters because the collective bargaining agreement expires at the end of FY24 and bargaining for FY25 is not complete. Other increases include the rising price of electricity, natural gas, parts and labor for vehicle maintenance and gasoline and diesel fuel.

Description Of Changes without a Proposition 2 ½ Override:

The Fire Department would need to eliminate 2 positions through retirements and reduce overtime, which might lead to the occasional closing of Rogers Station, 1 of the 3 stations in town. The resulting budget would be reduced by \$164,282, or 3.65%, from the Override Budget plus associated benefits reflected in the Unclassified budget. Beyond FY25, further reductions would be needed in FY26 and FY27.

Building Department

FY25 Override Budget:

In the Override Budget, the Building Department is requesting a budget of \$445,454 which is an increase from the FY24 budget of \$12,909, or 2.98%. The increases represent non-union cost-of-living increases of 2%, contractual obligations and an increase in mileage payments of \$2,195 because the department has only one vehicle and must pay employees to use their vehicles during inspections.

Description Of Changes without a Proposition 2 ½ Override:

Without an override, the Building Department would need to reduce the building, wiring, and gas/plumbing inspections, which would have an impact on the homeowner's/contractor's schedule to complete their projects. The department is required, by Massachusetts State law, to make inspections within two business days after being notified. Intern support would also be eliminated, creating a backlog. The resulting budget would be a reduction of \$21,393, or 4.8%, from the Override Budget.

Sealer of Weights and Measures

FY25 Override Budget:

The requested budget for Sealer of Weights and Measures has increased to \$16,500, which is an increase from FY24 of \$976, or 6.79%. There is a request to supplement the FY24 budget at the Annual Town Meeting because our estimated expense was \$976 less than budget. After the supplemental appropriation is approved, the Northern Middlesex Council of Governments (NMCOG) is charging the same amount for FY25. The Town contracts with NMCOG to perform all of the duties required for the sealer of weights and measures. The cost is offset by the collection of fees.

Description Of Changes without a Proposition 2 ½ Override:

As this is a contracted service, no reductions are possible.

Emergency Management

FY25 Override Budget:

In the Override Budget, the Emergency Management department is requesting a budget of \$12,344 which is an increase of \$194, or 1.6%, from FY24. The increase is a result of the cost-of-living increases in non-union salaries.

Description Of Changes without a Proposition 2 ½ Override:

There are no changes suggested for this budget.

Animal Control

FY25 Override Budget:

Animal Control is requesting a budget of \$46,645, a decrease of \$284, or -0.61%, from FY24. The overall decrease is due to expenses. Shifting the department staffing to multiple part-time employees has realized positive savings. This will continue to be monitored.

Description Of Changes without a Proposition 2 ½ Override

There are no changes suggested for this budget.

Tree Warden

FY25 Override Budget:

In the Override Budget, the Treen Warden is requesting a budget of \$43,122, an increase of \$62, or 0.14%, from FY24. The increase is due to non-union cost-of-living adjustments.

Description Of Changes without a Proposition 2 ½ Override:

The Tree Warden budget would be reduced by \$10,000 in contracted services. The decrease will impact the ability to complete tree maintenance activities recommended in the Town's Tree and Invasive Species Inventory and Management Plan. The Tree Warden will discontinue the annual subscription to the TreeKeeper resource management software, designed to manage the inventory, species, condition, valuation, and calculated benefit of Town-owned trees.

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.

	FY23	FY24	FY25			FY25		
	Actual	Budget	Override	\$ Increase	% Increase	No Override	\$ Increase	% Increase
Westford Public Schools	64,038,192	65,889,564	69,716,836	3,827,272	5.81%	67,207,355	1,317,791	2.00%
Nashoba Valley Technical High School	1,295,205	1,396,089	1,484,842	88,753	6.36%	1,484,842	88,753	6.36%
Total	65,333,397	67,285,653	71,201,678	3,916,025	5.82%	68,692,197	1,406,544	2.09%

Westford Public Schools

For FY25, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget of \$69,716,836. This is an increase of \$3,827,272, or 5.81%, over the FY24 budget. This includes \$132,870 in additional FY24 Chapter 70 funds from the state.

This year the Superintendent of Schools, in collaboration with district leadership, presented two budget scenarios to the School Committee for consideration. The first budget represented the service reductions that would be required to operate within the constraints of proposition 2 ½. The second budget represented the needs that were identified to maintain the service level the Public Schools offer but would require the support of an override. The School Committee voted to support the second budget of \$70,505,124 (an increase of \$4,615,559 or 7% over FY24). This request included some staff reductions due to enrollment numbers as well as a shift in how the district provides transportation for special education students. Through the Finance Committee Budget hearing process, and at the direction of the Select Board, the initial budget request was reduced by \$788,288 for an updated request of \$69,716,836, which is an increase of \$3,827,272, or 5.82%, over FY24.

There are several budget challenges that have led to the budget request that has been put forward. Included in these are:

- Special Education Tuitions - The Operational Services Division (OSD) approved special education private school tuition rates to increase by 14% in FY24 (historically around 3.3%)
- Employee salaries – WPS is committed to maintaining average pay for all of its staff. Data has shown that pay levels have fallen behind the median levels for communities in its market basket (a combination of State identified communities and neighboring communities)
- Bus Contract – WPS originally expected an increase of 11% based on a survey of surrounding communities.

Budget discussions revealed that some school accounts, such as the Bus Revolving Account, are largely retained and encumbered to cover anticipated future costs. Additionally, the funds in the Food Service account can only be used to support the Federal School Meal Program as much of that revenue is Federal and State funds but have not had all applicable expenses charged against them. However, this examination also revealed that other accounts such as the school choice fund, the music fund and the activity fee account have more discretion and have grown over time. Allocations from these funds are inconsistently applied to offset the general operating budget. The School Committee recognizes the need to review policies about

these accounts going forward. Increases to these offsets have been included in the development of the FY25 budget. Some of the funds are listed in the table below:

Westford School Department Reserve Funds	
Reserve Fund	Estimated Balance as of 7/1/24
School Choice	700,000
Special Education Stabilization	500,000
Preschool and Kindergarten	450,000
Bus Fund	700,000
Food Service; Town Managed	1,000,000
Activity, Athletic, and Parking Fees	900,000

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 FY25 budget reflects additional staffing reductions in administrative staff, as well as reductions across the district. A reduction in transportation employees is included in the Override and No Override Budgets but the reduction will not have an impact on services as all transportation will be outsourced. 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	Actual	4,698	717	67.5	784.5
FY25-Override	Projected	4,649	697.3	62	759.3
FY25-No Override	Projected	4,649	650.5	63.4	713.9

Major Changes in FY25 Override Budget:

Change	Initial Request Amount	Additional Adjustments	Total Impact	Comments
Bus Contract	\$444,000	(\$100,000)	\$344,000	Adjustment made based on updated contract negotiation with transportation company
Ensuring competitive pay	\$3,326,392	(\$114,997)	\$3,211,395	Adjustment was made to the Compensation Reserve Fund which impacts the ability to fund non-union as well as unsettled union contracts.
Staff Reductions for enrollment	(\$548,555)	-	(\$548,555)	Represents 8.8 FTEs across the district
Outsourcing special education transportation	(\$277,170)	-	(\$277,170)	Eliminates van driver positions and maintenance and ownership of most vans in the fleet
Administrative Staff Reductions	(\$63,000)	(\$350,000)	(\$413,000)	Initial request reduced 1.0 FTE Data Specialist Adjustment includes eliminating Director of Equity, Curriculum & Inclusion and restructuring K-5 Curriculum Coordinators Total adjusted reduction of 4.0 FTEs
Addition of a post graduate program	\$277,449	-	\$277,449	Provide special education services to students 18-22 years old. 3.4 FTEs will include a special education teacher, 2 job coaches and administrative support. It is expected that this program will reduce overall budget pressures in the future with a potential to be budget neutral as early as FY25
Additional ESL Teacher	\$66,897	-	\$66,897	Meet increasing ELL demands across grade levels
Adjustment in subscriptions	(\$120,828)	-	(\$120,828)	Elimination of subscriptions
School Choice Offset	(\$20,000)	-	(\$20,000)	Increase in School Choice offsets: from \$440K to \$460K (Transfer the special education tuition payment for one school choice student from General Fund to school choice account.)
Food Service Offset	(\$4,000)	(\$148,291)	(\$152,291)	Additional offset to support Business office salary Addition adjustment to support indirect cost from Head Custodians' support of School Lunch Program which is an allowable usage according to DESE Memo dated 2/1/24
Activities Fees Offset	(\$25,000)	-	(\$25,000)	Increase from activity fees to support activity stipends
Music Fee Offset	(\$15,000)	(\$15,000)	(\$30,000)	Increase from music fee revolving account to support music teachers' salaries

Westford FY25 Finance Committee Report

Change	Initial Request Amount	Additional Adjustments	Total Impact	Comments
Bus Fee Offset	(\$45,000)	-	(\$45,000)	Increase from Bus Fee Revolving Account to cover transportation costs.
Preschool Revolving Fund Offset	-	(\$50,000)	(\$50,000)	For Mid-day run of bus transportation costs
Increase Building Usage	-	(\$10,000)	(\$10,000)	Offset Facility budget

Description Of Changes without a Proposition 2 ½ Override:

The Westford Schools have provided a listing of potential impacts to the current school program if an override is not approved by the voters. Those impacts are presented below.

Program Impacts (No Override Budget)		
Category	Amount	Impact
Elementary School Teachers	\$267,588	Reduction of 4.0 Full Time Employees
Middle Schools Reading Teachers	\$133,794	Eliminate 2.0 Full Time Employees resulting in the removal of the general education reading elective at both Middle school levels
Reading Specialists	\$200,691	Eliminate 3.0 Full Time Literacy Specialists from 6.0 to 3.0 Full Time employees
Westford Academy	\$762,625	Reduce 11.4 Full Time Employees including reductions in Math, ELA, world languages, science, social sciences, visual and performing arts teachers and school counselors. Class size would increase in honors and AP level courses and elective offerings would be reduced.
Reading Interventionists	\$445,198	Eliminate 30 Reading and Math Interventionists at elementary and middle school level and add 6.0 Academic Coaches at the elementary level
Compensation	\$644,187	Reduce 644k in the compensation reserve which were intended to meet targets for competitiveness in pay with comparable school districts.
Education Support Staff	\$55,398	Eliminate the funding contingency for 2.0 Full Time Employees
Total	\$2,509,481	

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 FY23 Actual, FY24 Budget and FY25 Recommended School budgets.

Override Scenario:

	FY23	FY24	FY25- Override	FY24-25- Override	FY24-25- Override
FUNCTION/ DESCRIPTION	Actual	Budget	Budget	\$ Variance	% Variance
1110 SCHOOL COMMITTEE	8,381	8,225	10,675	2,450	29.79%
1210 SUPERINTENDENT OF SCHOOLS	300,742	291,550	298,028	6,478	2.22%
1220 ASSISTANT SUPERINTENDENT	242,691	244,453	244,562	109	0.04%
1410 BUSINESS OFFICE	497,890	492,510	491,961	-549	-0.11%
1420 HUMAN RESOURCES & BENEFITS	137,589	1,444,179	1,145,773	-298,406	-20.66%
1430 LEGAL SERVICES	100,940	82,000	82,000	0	0.00%
1450 INFORMATION MGT/TECHNOLOGY	312,456	228,269	261,841	33,572	14.71%
2110 CURRICULUM DIRECTORS	541,282	499,130	393,092	-106,038	-21.24%
2210 SCHOOL LEADERSHIP - BUILDING	3,434,529	3,552,280	3,606,714	54,434	1.53%
2250 NON-INSTR BUILDING TECHNOLOGY	0	0	0	0	N/A
2305 CLASSROOM TEACHERS	26,251,181	26,582,212	27,120,704	538,493	2.03%
2310 TEACHER SPECIALISTS	6,553,109	6,820,668	7,430,258	609,590	8.94%
2315 INSTRUCTIONL COORD/TEAM LEADERS	294,571	295,007	397,859	102,852	34.86%
2320 MEDICAL/THERAPEUTIC SERVICES	1,525,856	1,631,433	1,728,005	96,572	5.92%
2325 TEACHER SUBSTITUTES	432,580	511,875	513,279	1,404	0.27%
2330 INSTRUCTIONAL ASSISTANTS	3,566,646	3,974,968	4,812,628	837,660	21.07%
2340 LIBRARY/MEDIA CENTER SALARIES	829,443	842,997	925,334	82,337	9.77%
2355 SUBSTITUTES FOR PROF DEVELOPMENT	14,398	17,844	17,844	0	0.00%
2357 PROFESSIONAL DEVELPMT EXPENSES	550,481	578,578	380,342	-198,236	-34.26%
2410 TEXTBOOKS & RELATED MEDIA	46,976	62,500	63,500	1,000	1.60%
2415 LIBRARY INSTRUCTIONAL MATERIAL	31,538	31,500	32,000	500	1.59%
2420 INSTRUCTIONAL EQUIPMENT	13,895	22,000	23,500	1,500	6.82%
2430 GENERAL INSTRUCTIONAL SUPPLIES	398,529	457,279	462,840	5,561	1.22%
2440 OTHER INSTRUCTIONAL SERVICES	14,978	60,700	50,700	-10,000	-16.47%
2451 CLASSROOM INSTRUCT TECH	28,037	44,800	42,800	-2,000	-4.46%
2453 LIBRARY INSTRUCTIONAL HARDWARE	1,098	2,400	2,400	0	0.00%
2455 INSTRUCTIONAL SOFTWARE	276,444	328,601	349,546	20,945	6.37%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,652,631	2,717,193	2,914,357	197,164	7.26%
2720 TESTING & ASSESSMENT	23,321	26,475	24,900	-1,575	-5.95%
2800 PSYCHOLOGICAL SERVICES	399,647	447,176	501,823	54,647	12.22%
3100 PARENT LIAISON SERVICES	13,826	5,000	5,000	0	0.00%
3200 MEDICAL/HEALTH SERVICES	899,789	917,380	989,713	72,333	7.88%
3300 TRANSPORTATION SERVICES	3,791,792	3,699,000	4,256,420	557,420	15.07%

Westford FY25 Finance Committee Report

	FY23	FY24	FY25- Override	FY24-25- Override	FY24-25- Override
FUNCTION/ DESCRIPTION	Actual	Budget	Budget	\$ Variance	% Variance
3400 FOOD SERVICES	950	0	0	0	N/A
3510 ATHLETICS	587,186	442,417	509,560	67,143	15.18%
3520 OTHER STUDENT ACTIVITIES	253,065	104,642	79,639	-25,003	-23.89%
3600 SCHOOL SECURITY	74,000	74,000	81,900	7,900	10.68%
4110 CUSTODIAL SERVICES	2,262,374	2,111,216	2,085,353	-25,863	-1.23%
4120 HEATING OF BUILDINGS	584,950	611,500	809,612	198,112	32.40%
4130 UTILITY SERVICES	753,304	1,013,307	1,107,434	94,127	9.29%
4210 MAINTENANCE OF GROUNDS	64,285	65,000	65,000	0	0.00%
4220 MAINTENANCE OF BUILDINGS	1,151,142	1,045,708	1,106,199	60,491	5.78%
4225 BUILDING SECURITY	103,729	107,750	107,750	0	0.00%
4230 MAINTENANCE OF EQUIPMENT	31,224	26,702	51,463	24,761	92.73%
4400 NETWORKING & TELECOM	628,436	695,222	664,159	-31,063	-4.47%
4450 TECHNOLOGY MAINTENANCE	46,681	56,300	56,300	0	0.00%
5100 EMPLOYER RETIREMENT CONTRIB	52,782	0	0	0	N/A
5150 EMPLOYEE SEPARATION COSTS	44,097	50,000	50,000	0	0.00%
5260 NON-EMPLOYEE INSURANCE	3,710	4,000	4,000	0	0.00%
5300 RENTAL/LEASE OF EQUIPMENT	112,532	144,500	144,500	0	0.00%
6200 CIVIC ACTIVITIES	439	4,000	4,000	0	0.00%
7200-7500 FIXED ASSETS	0	0	0	0	N/A
9100-9400 TUITIONS	2,896,041	2,413,119	3,209,569	796,450	33.01%
FY25 SCHOOL COMMITTEE BUDGET	63,838,192	65,889,564	69,716,836	3,827,271	5.81%

No Override Scenario:

	FY23	FY24	FY25-No Override	FY24-25-No Override	FY24-25-No Override
FUNCTION/ DESCRIPTION	Actual	Budget	Budget	\$ Variance	% Variance
1110 SCHOOL COMMITTEE	8,381	8,225	10,675	2,450	29.79%
1210 SUPERINTENDENT OF SCHOOLS	300,742	291,550	298,028	6,478	2.22%
1220 ASSISTANT SUPERINTENDENT	242,691	244,453	244,562	109	0.04%
1410 BUSINESS OFFICE	497,890	492,510	491,961	-549	-0.11%
1420 HUMAN RESOURCES & BENEFITS	137,589	1,444,179	298,406	-1,145,773	-79.34%
1430 LEGAL SERVICES	100,940	82,000	82,000	0	0.00%
1450 INFORMATION MGT/TECHNOLOGY	312,456	228,269	261,841	33,572	14.71%
2110 CURRICULUM DIRECTORS	541,282	499,130	393,092	-106,038	-21.24%
2210 SCHOOL LEADERSHIP - BUILDING	3,434,529	3,552,280	3,606,714	54,434	1.53%
2250 NON-INSTR BUILDING TECHNOLOGY	0	0	0	0	N/A
2305 CLASSROOM TEACHERS	26,251,181	26,582,212	26,105,490	-476,722	-1.79%
2310 TEACHER SPECIALISTS	6,553,109	6,820,668	7,179,567	358,899	5.26%
2315 INSTRUCTIONL COORD/TEAM LEADERS	294,571	295,007	397,859	102,852	34.86%
2320 MEDICAL/THERAPEUTIC SERVICES	1,525,856	1,631,433	1,728,005	96,572	5.92%
2325 TEACHER SUBSTITUTES	432,580	511,875	513,279	1,404	0.27%
2330 INSTRUCTIONAL ASSISTANTS	3,566,646	3,974,968	4,244,924	269,956	6.79%

Westford FY25 Finance Committee Report

	FY23	FY24	FY25-No Override	FY24-25-No Override	FY24-25-No Override
FUNCTION/ DESCRIPTION	Actual	Budget	Budget	\$ Variance	% Variance
2340 LIBRARY/MEDIA CENTER SALARIES	829,443	842,997	858,437	15,440	1.83%
2355 SUBSTITUTES FOR PROF DEVELOPMENT	14,398	17,844	17,844	0	0.00%
2357 PROFESSIONAL DEVELPMT EXPENSES	550,481	578,578	380,342	-198,236	-34.26%
2410 TEXTBOOKS & RELATED MEDIA	46,976	62,500	63,500	1,000	1.60%
2415 LIBRARY INSTRUCTIONAL MATERIAL	31,538	31,500	32,000	500	1.59%
2420 INSTRUCTIONAL EQUIPMENT	13,895	22,000	23,500	1,500	6.82%
2430 GENERAL INSTRUCTIONAL SUPPLIES	398,529	457,279	462,840	5,561	1.22%
2440 OTHER INSTRUCTIONAL SERVICES	14,978	60,700	50,700	-10,000	-16.47%
2451 CLASSROOM INSTRUCT TECH	28,037	44,800	42,800	-2,000	-4.46%
2453 LIBRARY INSTRUCTIONAL HARDWARE	1,098	2,400	2,400	0	0.00%
2455 INSTRUCTIONAL SOFTWARE	276,444	328,601	349,546	20,945	6.37%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,652,631	2,717,193	2,847,460	130,267	4.79%
2720 TESTING & ASSESSMENT	23,321	26,475	24,900	-1,575	-5.95%
2800 PSYCHOLOGICAL SERVICES	399,647	447,176	501,823	54,647	12.22%
3100 PARENT LIAISON SERVICES	13,826	5,000	5,000	0	0.00%
3200 MEDICAL/HEALTH SERVICES	899,789	917,380	989,713	72,333	7.88%
3300 TRANSPORTATION SERVICES	3,791,792	3,699,000	4,403,420	704,420	19.04%
3400 FOOD SERVICES	950	0	0	0	N/A
3510 ATHLETICS	587,186	442,417	509,560	67,143	15.18%
3520 OTHER STUDENT ACTIVITIES	253,065	104,642	79,639	-25,003	-23.89%
3600 SCHOOL SECURITY	74,000	74,000	81,900	7,900	10.68%
4110 CUSTODIAL SERVICES	2,262,374	2,111,216	2,243,644	132,428	6.27%
4120 HEATING OF BUILDINGS	584,950	611,500	809,612	198,112	32.40%
4130 UTILITY SERVICES	753,304	1,013,307	1,107,434	94,127	9.29%
4210 MAINTENANCE OF GROUNDS	64,285	65,000	65,000	0	0.00%
4220 MAINTENANCE OF BUILDINGS	1,151,142	1,045,708	1,106,199	60,491	5.78%
4225 BUILDING SECURITY	103,729	107,750	107,750	0	0.00%
4230 MAINTENANCE OF EQUIPMENT	31,224	26,702	51,463	24,761	92.73%
4400 NETWORKING & TELECOM	628,436	695,222	664,159	-31,063	-4.47%
4450 TECHNOLOGY MAINTENANCE	46,681	56,300	56,300	0	0.00%
5100 EMPLOYER RETIREMENT CONTRIB	52,782	0	0	0	N/A
5150 EMPLOYEE SEPARATION COSTS	44,097	50,000	50,000	0	0.00%
5260 NON-EMPLOYEE INSURANCE	3,710	4,000	4,000	0	0.00%
5300 RENTAL/LEASE OF EQUIPMENT	112,532	144,500	144,500	0	0.00%
6200 CIVIC ACTIVITIES	439	4,000	4,000	0	0.00%
7200-7500 FIXED ASSETS	0	0	0	0	N/A
9100-9400 TUITIONS	2,896,041	2,413,119	3,209,569	796,450	33.01%
FY25 SCHOOL COMMITTEE BUDGET	63,838,192	65,889,564	67,207,356	1,317,792	2.00%

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:

	FY20-FY21 Actual	FY21-FY22 Actual	FY22-FY23 Actual	FY23-FY24 Actual	FY24-FY25 Projected
Student	64	71	73	79	81
Assessment	\$1,078,168	\$1,184,421	\$1,295,205	\$1,396,089	\$1,484,842

Budget Changes

The total FY25 budget for Nashoba Tech increased by \$1,222,612, or 6.93%, due to increases to administration, instruction, pupil services, operations and maintenance, benefits and fixed charges, and replacement of assets. Also, Nashoba Tech received a projected Chapter 70 state aid increase of \$139,755 or 2.97% 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 FY25 Nashoba Tech budget and an increase to Westford’s overall enrollment, our assessment from FY24 to FY25 has increased \$88,753, or 6.36%, from \$1,396,089 to \$1,484,842.

Nashoba Tech’s FY25 budget presentation can be found at: [FY25 Nashoba Tech Budget Book](#)

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.

	FY23 Actual	FY24 Budget	FY25 Override	\$ Increase	% Increase	FY25 No Override	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,113,519	2,234,150	2,309,542	75,392	3.37%	2,186,749	(47,401)	-2.12%
Expenses	3,536,329	3,594,060	3,924,673	330,613	9.20%	3,919,598	325,538	9.06%
Total	5,649,848	5,828,210	6,234,215	406,005	6.97%	6,106,347	278,137	4.77%

Public Works includes:

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

The budget without an override is \$127,868 less than the budget with an override. This reduction is attributed to a decrease in the personal services budget of \$122,793 to reflect the actual part time salary of an employee that upon retirement would be replaced with a full-time employee and the reduction of a heavy equipment operator, a position that is currently vacant. It also eliminates seasonal employees that help with additional work in the summer season. These reductions in personal services are offset by increases from cost-of-living adjustments. The difference in expenses under the override and no override budget are negligible but both budgets include an increase of approximately \$336,000 from the FY24 budget.

This increase is primarily due to the increase in waste disposal services. Please see below for explanation of each individual department that falls under Public Works.

Department of Public Works

FY25 Override Budget:

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). The Override Budget for FY25 increases \$3,437, or 1.25%, from \$275,385 in FY24 to \$278,824 in FY25. The Override Budget and the budget under the constraints of Proposition 2 ½ both include a cost-of-living adjustment.

Description Of Changes without a Proposition 2 ½ Override:

If the override is not passed, personal services is decreased by approximately \$44,000 to reflect the reality of a part-time employee. As a result, the No Override Budget decreases by \$44,145, or 15.83%, from the Override Budget to \$234,679 in FY25. The full salary of this position has been included in the Override Budget because a full-time employee will likely replace the part-time employee subsequent to that person's retirement.

Engineering Department

FY25 Override Budget:

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 override and the budget under the constraints of Proposition 2 ½ both include a cost-of-living adjustment and an increase in longevity.

Description Of Changes without a Proposition 2 ½ Override:

If the override does not pass, the budget for equipment maintenance and meetings and conferences will decrease by \$500 and \$1,700, respectively, and is based on historical actual spending.

Highway Department

FY25 Override Budget:

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 Override Budget for FY25 increases \$37,035, or 1.51%, from \$2,456,643 in FY24 to \$2,493,678 in FY25. The Highway Department budget with the override includes an increase for cost-of-living and overtime for personal services but without an override there would be a reduction in the budget of one heavy equipment operator and associated stipends. This position is currently vacant.

Description Of Changes without a Proposition 2 ½ Override:

The no override budget also includes a reduction in seasonal summer staff. Under both budgets, expenses would be decreased to reflect current spending and the utilization of Newport Materials asphalt mitigation funds. The no override budget also reflects an \$875 amount for a uniform allowance reflecting the reduced position. As a result, the No Override Budget decreases by \$72,323, or 2.90%, from the override to \$2,421,355 in FY25.

Snow & Ice

FY25 Override Budget:

The Snow and Ice budget is level funded in FY25 at \$400,000. The Town is allowed by State Law to overspend this account and is normally reimbursed through an additional appropriation of Free Cash at the Annual Town Meeting. For FY24, Article 6 includes an additional \$400,000 supplemental appropriation to fund this department. If a state of emergency is declared, the Town can petition the state and federal government for funding.

Description Of Changes without a Proposition 2 ½ Override:

This department is not impacted by the override and Free Cash funds will be used at next year's Annual Town meeting to fund any deficit that occurs.

Street Lights

FY25 Override Budget:

The Street Lights Override Budget is \$30,000, an increase of \$5,000 from the FY24 appropriation. 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, and \$5,000 of the increase is related to service and maintenance of the lights.

Description Of Changes without a Proposition 2 ½ Override:

This department is not impacted by the override.

Waste Collection & Disposal

FY25 Override Budget:

For FY25, the Town will begin collection services with a new vendor, which combines solid waste and recycling under one new contract. Despite the value of combining services, the Town will see an increase of \$335,610, or 14.6%. This large increase is a significant portion of the new funding available to the town.

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 FY24, the Town is currently paying \$97.34 per ton to dispose of our community's residential solid waste. Our disposal rate will increase to \$99.77 per ton in FY25.

Description Of Changes without a Proposition 2 ½ Override:

This department is not impacted by the override.

Wastewater Treatment Management

FY25 Override Budget:

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 \$259,864 for these services in FY25. This represents an increase of \$16,460, or 6.76%, over the FY24 budget in anticipation of increased costs in a new contract.

Description Of Changes without a Proposition 2 ½ Override:

This department is not impacted by the override.

Cemetery

FY25 Override Budget:

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 override and the budget under the constraints of Proposition 2 ½ both include a cost-of-living adjustment and an increase in longevity. In addition, the override budget includes an increase of \$3,200, or 80%, from \$4,000 to \$7,200 for seasonal staff, which are typically used during from May to September to supplement staff during the busy season.

In FY25, expenses in both budgets decrease to reflect actual spending patterns, however, grounds maintenance is decreases by an additional \$2,000 in the No Override Budget.

Description Of Changes without a Proposition 2 ½ Override:

The non override budget, eliminates all seasonal staff expenditures, as described above.

Department Detail – Health and Human Services

	FY23	FY24	FY25	\$ Increase	% Increase	FY25	\$ Increase	% Increase
	Actual	Budget	Override	(Decrease)	(Decrease)	No Override	(Decrease)	(Decrease)
Personal Services	965,463	1,055,613	1,089,146	33,533	3.18%	1,077,046	21,433	2.03%
Expenses	159,079	171,250	150,948	(20,302)	-11.86%	140,148	(31,102)	-18.16%
Total	1,124,542	1,226,863	1,240,094	13,231	1.08%	1,217,194	(9,669)	-0.79%

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veterans Services

Board of Health (BOH)

FY25 Override Budget:

The total FY25 BOH department budget is recommended to increase 6.47%, or \$31,007, from FY24 budget. The Board of Health requested an increase in Personal Services to increase the Public Health Nurse from 30 hours to 37.5 hours. This is 390 hours a year. This is an increased cost of \$20,991 that is being offset by the BOH Clinical Revolving Fund. The addition of annual COVID-19 vaccines, increases in RSV, shingles vaccine requests, state software upgrades and new responsibility has significantly increased the workload of the nurse position. The Select Board voted to fund the additional nursing hours for FY22 to FY24 using ARPA funds. ARPA funding for this position will end on June 30, 2024. The BOH department is proposing to utilize the clinical immunization revolving account to supplement this position’s hours to full time status. This change is proposed in both the override and non-override budget. In addition, meetings and conferences were reduced by 25% or \$1,000.

In addition to the general fund, BOH has been successful in bringing in \$1,098,320 in federal, state, and local grants to support additional health services for the town of Westford.

Description of Changes without a Proposition 2 ½ Override:

The School Dental Program would be eliminated. This public health prevention program has been offered for over 20 years. This program provides annual free dental screenings to students in grades K through 5th. The program also provides annual dental cleanings with fluoride treatment to grades 1, 2, and 4 for a nominal fee of \$20. The budget line item of \$3,900 pays for the screening and cleaning supplies, equipment, and the dental hygienist's time. In FY 23, the program served 93 students for dental cleanings and 206 students for dental screenings.

Meetings and conferences would be reduced by an additional \$1,000 (\$2,000 total), or 50%, of the line item.

Council on Aging (COA)

FY25 Override Budget:

The COA budget is recommended to decrease 1.52%, or \$9,469. COA requests an increase in the part-time outreach workers' hours from eight to nineteen hours per week to provide timely appointments to older adults/family members with various social service and outreach supports. This results in a \$954 increase in the budget. Additional reductions are seen in Personnel Services due to the elimination of evening service hours. The Cameron Senior Center will be open four to five nights per month, not nine or ten nights. This reduces Personnel Services by \$9,435.

The COA budget is transferring \$21,800 in building maintenance funding to the 199 Public Building budget. This is in line with other town departments who have already transitioned building maintenance to the public building budget. All work orders, procurement, contracts, and payment of invoices will be under the Facilities staff's care. Utilities increase by \$10,148. Meetings and Conferences have been reduced by \$600.

Description of Changes without Proposition 2 ½ override:

The Senior Rebate Program would be reduced from \$30,000 to \$21,000, reducing the number of seniors to participate by six people. The program allows seniors to work 100 hours to earn \$1,500 which is used to reduce the homeowner's tax liability.

Other reductions include \$2,000 for vehicle maintenance and an additional \$900 to meetings and conferences.

Veterans Services

FY25 Override Budget:

The Veteran's Services budget is recommended to decrease by \$8,307 or 6.75% from the FY24 budget. Personnel services remain consistent with a 2.05% increase. Reductions are made with a \$100 reduction in office supplies and a \$10,000 reduction in veteran's services. The number of veteran's benefit recipients remained steady at four recipients. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Description of Changes without a Proposition 2 ½ Override:

Veteran's Services is reduced an additional \$12,000 to a total reduction of \$22,000. Veteran benefits are required to be paid by the town even if it is over the budgeted amount. If benefits increase, a supplemental transfer would be needed to cover the additional costs.

The Veteran Tax work program is reduced 40% from \$7,500 to \$4,500. This is a reduction of \$3,000. This would reduce the availability of the program from 5 recipients to 3 recipients.

Department Detail – Culture and Recreation

	FY23	FY24	FY25	\$ Increase	% Increase	FY25	\$ Increase	% Increase
	Actual	Budget	Override	(Decrease)	(Decrease)	No Override	(Decrease)	(Decrease)
Personal Services	1,602,200	1,943,895	2,013,961	70,066	3.60%	1,938,826	(5,069)	-0.26%
Expenses	467,806	526,025	502,450	(23,575)	-4.48%	422,220	(103,805)	-19.73%
Total	2,070,007	2,469,920	2,516,411	46,491	1.88%	2,361,046	(108,874)	-4.41%

Culture & Recreation includes:

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

J.V. Fletcher Library

Open 310 days a year, the JV Fletcher Library supports the Westford community with circulation materials, programs, meeting space and information resources.

FY25 Override Budget:

Exempt and non-union personnel reflect a 2% cost-of-living adjustment (COLA). The respective personnel bargaining units’ contracts have been settled for FY25. The Library Assistants line item reflects the impact of a long-term staffer who resigned 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 increases 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 15% materials 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. The majority of the annual State Aid to Public Libraries payment is used to pay 50% of the Merrimack Valley Library Consortium annual network membership fee.

Description of Changes without a Proposition 2 ½ Override:

Without a Proposition 2 ½ Override, Library hours will decrease, and the Materials budget will be reduced from 15% of the total library budget to 13%. This would result in a corresponding cut in the State Aid payment (Westford would receive \$36,000 instead of \$48,000) assuming the State grants a waiver for not meeting the MAR (Municipal Appropriation Requirement). The waiver is necessary to retain the library’s certification, reciprocity, receipt of State Aid funds, and retention of state and federal grant funds.

Parks and Grounds

The Parks and Grounds budget supports the active and passive recreation areas, including playgrounds, basketball and tennis courts, beaches, boathouses, grass, and synthetic athletic fields. The Department collects user fees from groups and organizations that utilize town fields.

FY25 Override Budget:

While personnel costs increased due to contractual obligations, non-salary expenses decreased to reflect recent spending trends.

Description of Changes without a Proposition 2 ½ Override:

Two seasonal laborer positions will be eliminated, and the Grounds Maintenance budget will be reduced by \$4,000. This may result in less fertilization and seedings of recreation fields and Town properties, as well as deferred maintenance and upkeep.

Land Management

The Land Management department supports the Conservation Commission and maintains the buildings and facilities at the East Boston Camps on the Stony Brook Conservation Area, as well as the farm stand at Hills Orchard and the Day Field for agricultural purposes.

FY25 Override Budget:

The FY25 budget remains comparable to FY24 with slight increases for natural gas and grounds maintenance expenses.

Description of Changes without a Proposition 2 ½ Override:

Contracted services supporting lake management services performed with the Healthy Lakes and Ponds Collaborative will be reduced. Without this funding, management of the Town's publicly accessible water bodies would be diminished.

Historical Commission

The Historical Commission is chartered with preserving, protecting, and developing Westford's historical assets. Maintenance needs of the Historic Cottage next to the Museum are priorities for FY25.

FY25 Override Budget:

The FY25 budget remains comparable to FY24 with an increase for heating fuel expenses.

Description of Changes without a Proposition 2 ½ Override:

The \$14,250 Historical Commission budget is unaffected by the results of the override votes.

Department Detail – Debt Service

	FY23	FY24	FY25	FY25				
	Actual	Budget	Override	\$ Increase	% Increase	No Override	& Increase	% Increase
Exempt	4,330,038	1,486,250	1,579,594	93,344	6.28%	1,579,594.00	93,344	6.28%
Non-Exempt	1,490,213	1,876,625	1,986,618	109,993	5.86%	1,943,230.00	66,605	3.55%
Short Term Interest	0	43,300	43,300	0	0.00%	43,300.00	0	0.00%
Total	5,820,250	3,406,175	3,609,512	203,337	5.97%	3,566,124	159,949	4.70%

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 Proposition 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Proposition 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 by the Town to determine how each capital item will be funded while adhering to the Select Board Budget Policy.

As with all excluded debt, taxes will be raised throughout the life of the loan to pay the annual debt service. The Senior Center excluded loan will mature in FY30 and the Fletcher Fire Station Bonds will mature in 2038. Excluded loans for the Miller, Crisafulli, and Stony Brook schools were paid off in 2023 and the Highway Garage will be paid off in FY24. 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 \$190 on a home valued at \$756,500 in 2027, which is 25 cents on the tax rate. The March 2023 town meeting and May election ballot approved the Blanchard School roof replacement. The Blanchard Roof is expected to cost \$28 per year on a home valued at \$756,500, which is 4 cents on the tax rate. These projects will replace declining, excluded, debt. Excluded debt made up 44 cents of the tax rate in FY23, 22 cents in FY24 and we are estimating that it will make up 24 cents in 2025.

The tables below show the total Principal and Interest payments for FY24 and FY25, 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.

General Fund Excluded	Year of Loan Expiration	FY24	FY25
General Fund Excluded Debt - Permanently Bonded			
Highway Garage Construction - Refunding	2024	127,500	0
Senior Center	2030	237,600	231,600
Fire Station Bond #1 10,000,000	2038	1,055,000	1,031,000
Fire Station Bond #2 800,000	2038	66,150	63,900
Total GF Excluded Debt - Permanently Bonded		1,486,250	1,326,500

General Fund Non-Excluded	Year of Loan Expiration	FY24	FY25
General Fund Non-Excl Debt - Permanently Bonded			
Abbot School Roof	2041	98,400	95,800
Rte. 40 Water Main DW 08-16	2031	13,849	13,827
Town Hall Gen Fund Share-Refunded	2030	82,451	82,023
Contract 1 DWS 09-07 Town Share	2031	47,059	46,997
Fire Truck	2024	51,000	0
Fire Truck 777K	2032	106,750	98,000
WA Bleachers	2024	56,100	0
Dump Truck	2024	15,300	0
Dispatch Center \$1,029,000	2037	65,350	64,100
Day & Robinson Windows #1 \$2M	2037	130,700	128,200
Main Street Reconstruction \$1.895M	2029	239,250	229,750
Fire Truck \$615K	2028	79,050	70,800
Plain Rd Sidewalks	2029	63,000	60,500
WA Waste Water Upgrade	2029	56,700	54,450
Day & Robinson Windows #2 \$435K	2034	40,788	39,287
Roudenbush Renovation Town Share	2039	53,148	53,287
Roadway Bond FY19	2032	65,250	63,000
Roadway Bond #1	2029	94,500	90,750
Total GF Non-Excl Debt - Permanently Bonded		1,358,645	1,190,771
General Fund Non-Excl Authorized Not Yet Issued			
		FY24	FY25
Tower Truck			189,200
Plain Road Phase 1 Sidewalk Construction			47,570
Blanchard Roof HVAC Units			123,375
Access Controls - School Buildings		70,324	69,540
Carlisle Road Sidewalk/Pedestrian Safety		0	53,680
Oak Hill, Plain Rd, Moore Rd Infr Improvements		133,222	269,090
Total GF Non-Excl Authorized Not Yet Issued		203,546	752,455
GF Non-Excl Not Yet Authorized - Estimated			
		FY24	FY25
Plain Rd. Phase 2 Sidewalk Construction		0	43,388
Total GF Non-Excl Not Yet Authorized - Estimated		0	43,388
Estimated Authorized & Unauthorized Non-Excluded GF Debt		1,562,191	1,986,614

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2024, 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, 2024		
		Pincipal O/S	Interest	Total
Long Term Debt - Exempt				
Senior Center Construction	2030	1,150,000	110,425	1,260,425
Boston Road Fire Station #1	2038	8,100,000	1,399,500	9,499,500
Boston Road Fire Station #2	2038	620,000	112,275	732,275
Long Term Debt - Exempt Total		9,870,000	1,622,200	11,492,200
Long Term Debt - Non-Exempt				
Fire Truck Engine 4	2028	240,000	25,800	265,800
Main St. Reconstruction	2029	945,000	109,450	1,054,450
Plain Road Sidewalk	2029	250,000	29,000	279,000
Roadway Bond #1	2029	375,000	42,000	417,000
W.A. Wastewater Upgrade	2029	225,000	26,100	251,100
Town Hall	2030	336,300	41,354	377,654
Rte. 40 Water Main	2031	89,430	6,401	95,831
Contract 1 DWS 09-07 Town Share	2031	304,192	21,779	325,971
Day & Robinson Windows #2	2034	285,000	40,644	325,644
Day & Robinson Windows #1	2037	1,300,000	202,400	1,502,400
Dispatch Center	2037	650,000	101,200	751,200
Roudenbush Renovation GF Share	2039	576,000	138,471	714,471
Roadway Bond FY19	2032	360,000	81,000	441,000
Fire Truck 777K	2032	560,000	126,000	686,000
Abbot School Roof	2041	1,120,000	240,400	1,360,400
Long Term Debt - Non-Exempt Total		7,615,922	1,231,999	8,847,921
Total Long-Term General Fund Debt		17,485,922	2,854,199	20,340,121

Department Detail – Unclassified

	FY23 Actual	FY24 Budget	FY25 Override	\$ Increase (Decrease)	% Increase (Decrease)	FY25 No Override	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance	1,331,894	1,460,061	1,565,000	104,939	7.19%	1,565,000	104,939	7.19%
Retirement	6,263,082	6,522,668	6,931,644	408,976	6.27%	6,931,644	408,976	6.27%
Other Insurance and Benefits	2,309,717	2,368,539	2,484,634	116,095	4.90%	2,510,634	142,095	6.00%
Health Insurance Trust	10,277,400	11,857,528	12,820,693	963,165	8.12%	12,280,173	422,645	3.56%
OPEB Trust	1,275,193	1,000,000	1,375,000	375,000	37.50%	1,000,000	-	0.00%
Subtotal	21,457,286	23,208,796	25,176,971	1,968,175	8.48%	24,287,451	1,078,655	4.65%
Offsets								
Water	(551,796)	(551,796)	(670,168)	(118,372)	21.45%	(670,168)	(118,372)	21.45%
Recreation	(159,575)	(241,048)	(186,412)	54,636	-22.67%	(186,412)	54,636	-22.67%
Ambulance	(315,876)	(304,456)	(460,562)	(156,106)	51.27%	(460,562)	(156,106)	51.27%
Stormwater	(530,840)	(535,535)	(553,159)	(17,624)	3.29%	(553,159)	(17,624)	3.29%
Subtotal	(1,558,087)	(1,632,835)	(1,870,301)	(237,466)	14.54%	(1,870,301)	(237,466)	14.54%
Total	19,899,199	21,575,961	23,306,670	1,730,709	8.02%	22,417,150	841,189	3.90%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 17.08% 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.

The Town of Westford moved the health insurance from fully insured to a partially self-funded arrangement effective March 1, 2022. Soon after this change the number of high-cost claimants increased dramatically, and this trend continued. As of December 2023, the town had 25 confirmed high-cost claimants who exceeded \$100K in claims. Of that, 19 claimants exceeded the \$125,000 stop-loss insurance deductible, with 5 of those claimants exceeding \$500K. A total of 25 claimants are predicted to remain over \$100K in the next 12 months. Additionally, there are currently 6 future high cost claimants that are predicted to incur at least \$100K within the next 12 months.

In September 2023, the Health Insurance Trust Fund Trustees voted to renew with Blue Cross Blue Shield (BCBS) as the health insurance carrier and to increase the premiums by 15%. Although the town’s insurance broker recommended an increase of 22%, the health insurance trustees felt that was too large an increase for our employees.

In February of 2024, the Health Insurance Trust Fund Trustees voted to renew the stop loss insurance that renewed on March 1, 2024 through BCBS that retained the \$125K deductible and to safeguard against a new contract that would include “lasers” that would expose the Town to incurring costs above the \$125K deductible for high cost claimants. The stop loss insurance premium increased by \$775,232, from \$1,353,185 in 2023/2024 to \$2,128,417 in 2024/2025.

The partially self-funded arrangement allows the Town to implement certain prescription drug plans to help reduce prescription drug costs. As of February 2023, the Pillar Drug program has reduced drug costs by \$285,570. An additional voluntary program called CANARx is in the process of being rolled out and should be available to employees later this month.

As of February 2024, there are 584 retirees on Medex (Medicare supplemental insurance) and 657 employees who are actively insured on these plans. The rate for Medex increased by 6.7% starting on January 1, 2024. The Town insures approximately 58% of Town and School employees who were benefit eligible.

The healthcare costs are being monitored closely by the Trustees. In February 2024, the Select Board asked the Health Insurance Fund Trustee to investigate all possibilities available to reduce the costs.

The Town insures approximately 58% of Town and School employees who were benefit eligible.

The Middlesex Retirement System assessment increases by \$408,976, or 6.27%, 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 December 31, 2023, the fund balance is \$14,789,206, consisting of \$13,528,480 in the General Fund share and \$1,260,726 in the Water Enterprise share. The OPEB contribution increased from \$1,354,079 in FY24 to \$1,396,617 in FY25. In the budget without an override, OPEB funding decreases to \$1,021,617. Westford's unfunded OPEB liability for all retired and existing employees is approximately \$107.05 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 \$35,927, the Ambulance Enterprise Fund will receive a \$786,441 subsidy, and the Stormwater Enterprise Fund will receive a net \$600,000 subsidy to cover expenses.

The Finance Department 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 60.6%, or \$15,264,726, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 39.4%, or \$9,937,245, 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), FY25 General Fund subsidy \$786,441.
- Recreation: established in 2008 (FY09), FY25 General Fund subsidy \$35,927.
- Stormwater: established in 2020 (FY20), FY25 General Fund subsidy \$600,000.

Department Detail – Water Enterprise Fund

	FY23	FY24	FY25			FY25		
	Actual	Budget	Override	\$ Increase	% Increase	No Override	\$ Increase	% Increase
Personal Services	1,177,780	1,356,918	1,407,457	50,539	3.72%	1,407,457	50,539.00	3.72%
Expenses	1,616,364	1,944,170	2,053,110	108,940	5.60%	2,053,110	108,940.00	5.60%
Reserve Fund	0	250,000	250,000	0	0.00%	250,000	-	0.00%
Debt Service	1,388,576	1,262,146	1,310,191	48,045	3.81%	1,310,191	48,045.00	3.81%
Total	4,182,719	4,813,234	5,020,758	207,524	4.31%	5,020,758	207,524	4.31%

FY25 Override Budget:

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 FY25 revenue is \$4,820,758 and the town will apply \$200,000 in water enterprise retained earnings to balance the operating budget.

The FY25 Personal Services budget increased by \$50,539, or 3.72%, because of contractual obligations, cost of living and the reclassification of two positions in the department. The FY25 Operating & Maintenance expense budget increased by \$108,940, or 5.60%, from the FY24 budget. The major factor contributing to the increase is to cover the direct and indirect costs to general fund. The water department saw a decrease in chemicals cost.

Debt Service - The FY25 Debt Service budget increased by 3.81%, or \$48,045. There are a number of proposed projects in 2025 including a supplemental appropriation for the Francis Hill water storage tank rehab project and the Forge Village and Nutting Road PFAS remediation plants.

Description of Changes without a Proposition 2 ½ override:

There are no changes suggested for this budget.

Department Detail – Recreation Enterprise Fund

	FY23	FY24	FY25			FY25		
	Actual	Budget	Override	\$ Decrease	% Decrease	No Override	\$ Decrease	% Decrease
Personal Services	848,863	985,370	880,092	(105,278)	-10.68%	880,092	(105,278)	-10.68%
Expenses	254,866	380,157	314,135	(66,022)	-17.37%	314,135	(66,022)	-17.37%
Total	1,103,729	1,365,527	1,194,227	(171,300)	-12.54%	1,194,227	(171,300)	-12.54%

The Recreation Department’s programs continue to adapt to the change in community needs after the COVID-19 pandemic. One significant factor is the shift in work locations (from office to home), EEC regulations, and staffing shortages – particularly prominent in the childcare sector. The Department’s most significant programs are the Westford Partnership for Children (WPC) After School Extension Program, and

the Summer Weekly programs, Kids Club and Destination Exploration. Westford's Budget Task Force has identified work that will be considered to improve operational efficiencies and to ensure that program revenues cover program expenses. The on-going financial subsidies to this department will continue to be analyzed. The Recreation Enterprise budget funds the salaries of the 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. Since program revenue does not cover all costs, particularly when the indirect costs are factored in, a \$35,927 subsidy is needed from the General Fund.

FY25 Override Budget:

Personnel expenses decreased because the WPC Registrar/Coordinator was not filled when the staff member transitioned to another department. Additional direct and indirect expenses also decreased \$54,636 as the number of staff has decreased over the past few years. \$186,412 in indirect costs are assessed to the Recreation Department. The expense for hourly, part-time staff who support the main Recreation Department programs is reduced by \$15,000. An additional \$200,000 of retained earnings will be used to support the department.

Description of Changes without a Proposition 2 ½ override:

There are no changes suggested for this budget.

Department Detail— Ambulance Enterprise Fund

	FY23	FY24	FY25			FY25		
	Actual	Budget	Override	\$ Increase	% Increase	No Override	\$ Increase	% Increase
Personal Services	918,208	971,865	988,357	16,492	1.70%	988,357	16,492	1.70%
Expenses	545,884	533,506	698,084	164,578	30.85%	698,084	164,578	30.85%
Total	1,464,092	1,505,371	1,686,441	181,070	12.03%	1,686,441	181,070	12.03%

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

Anticipated revenue for FY25 is \$850,000. \$50,000 in Ambulance Enterprise Retained Earnings will be applied to offset the FY25 budget.

The Ambulance Enterprise is requesting a budget of \$1,686,441, which is an increase of \$181,070, or 12.03%, in FY24. The increases are due to contractual obligations. It should be noted that there are no cost-of-living increases for paramedics because the collective bargaining agreement expires at the end of FY24 and bargaining for FY25 is not complete. Other increases include the rising price of electricity, natural gas, health/medical supplies, parts and labor for vehicle maintenance and gasoline and diesel fuel. In Fall 2023, at the encouragement of the Budget Task Force, the Ambulance Enterprise conducted an analysis of their Ambulance fees in comparison to surrounding communities. As a result, the fees were increased which is estimated to add approximately \$60,000 per year in additional revenue.

Description of Changes without a Proposition 2 ½ override:

There are no changes suggested for this budget.

Department Detail – Stormwater Enterprise Fund

	FY23 Actual	FY24 Budget	FY25 Override	\$ Increase (Decrease)	% Increase (Decrease)	FY25 No Override	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	43,165	124,332	120,094	(4,238)	-3.41%	120,094	(4,238)	-3.41%
Expenses	844,519	1,035,077	982,620	(52,457)	-5.07%	982,620	(52,457)	-5.07%
Debt Service	19,028	315,800	320,550	4,750	1.50%	320,550	4,750	1.50%
Total	906,712	1,475,209	1,423,264	(51,945)	-3.52%	1,423,264	(51,945)	-3.52%

The proposed budget of \$1,423,264 shows a decrease of \$51,945, or 3.52%, from the FY24 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 \$4,238, or 3.41%, from the prior fiscal year due to the elimination of the stipends through position reclassifications. Expenses decreased by \$52,457 or 5.07% from the FY24 budget primarily as a result of reductions and adjustment to several line items to reflect the actual costs realized over the first four years of the Stormwater Enterprise.

Description of Changes without a Proposition 2 ½ override:

There are no changes suggested for this budget.

Department Detail – Community Preservation Fund

	FY23 Actual	FY24 Budget	FY25 Override	\$ Increase (Decrease)	% Increase (Decrease)	FY25 No Override	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	3,501	9,000	9,000	0	0.00%	9,000	-	0.00%
Expenses	0	6,000	15,000	9,000	150.00%	15,000	9,000.00	150.00%
Debt Service	891,058	1,105,491	1,097,028	(8,463)	-0.77%	1,097,028	(8,463.00)	-0.77%
Total	894,559	1,120,491	1,121,028	537	0.05%	1,121,028	537	0.05%

The FY25 operating budget for Community Preservation remains level-funded at \$15,000. The principal and interest payments decreased by \$8,463. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY25 Recommended Allocations

The Community Preservation Committee makes the following recommendations as shown in Article 10:

\$30,000	From Undesignated Fund Balance for the Westford Museum Handicapped Accessibility Plan located at 2 Boston Rd and any other related costs.	Westford Historic Commission/ Parkerville Schoolhouse Committee
\$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
\$4,208	From the Undesignated Fund Balance for the June Kennedy Oral Histories Digitization project and any other related costs.	Westford Historic Commission
\$60,000	From the Undesignated Fund Balance for the supplemental funding for the O’Brien Farm Public Footbridge project located at 18 Vose Road Lot 2 and any other related costs.	Westford Conservation Commission

Westford FY25 Finance Committee Report

\$163,000	From the Undesignated Fund Balance for the restoration of the Parish Center of the Arts Bell Tower, Bell Cradle, and Window project located at 10 Lincoln Street and any other related costs.	PCA Board of Directors/ Westford Historical Society
\$2,220,000	From the Undesignated Fund Balance for the Stony Brook Track and Athletic Courts Construction project located at 9 Farmer Way and any other related costs.	Westford Public Schools
\$725,000	From the Undesignated Fund Balance for the Nabnasset Playground project located at 99 Plain Rd and any other related costs.	Westford Public Schools
\$89,400	From the Undesignated Fund Balance for a comprehensive conditions assessment of the First Parish Church United project located at 48 Main Street and any other related costs.	First Parish Church United Prudential Committee

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 match of funds, including \$517,403 in FY24, which is a decrease of \$417,174 from \$934,577 in FY23. The match for FY24 is approximately 24% which is down from the 43% match the town received in FY23.

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 FY24 amounts listed below are allocable in FY25.

Estimated FY24 Community Preservation Revenue – Allocable in FY25:

Local 3% surcharge	2,347,000
Investment Income	240,000
Penalties & Interest	6,000
State Match	517,403
Total	\$3,110,403

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 \$364,507. 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 FY24

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/23	\$6,456,010	3,329	677	398	\$6,460,414
Less: FY24 Operating Expense	(15,000)				(15,000)
Less: FY24 Actual Principal & Interest Pyts.	(1,105,491)				(1,105,491)
Fund balance available for FY24 Allocations	5,335,519	3,329	677	698	5,339,923
• October 2023 STM Appropriations	(1,450,000)	0	0	0	(1,450,000)

Westford FY25 Finance Committee Report

• March 2024 ATM Appropriations	(3,481,608)	0	0	0	(3,481,608)
Projected FY24 Ending Fund Balance:	403,911	3,329	677	398	408,315
Estimated New Revenues for FY24	3,110,403				3,110,403
Projected Available Fund Balance as of 6/30/24	3,514,314	3,329	677	398	3,518,718

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. Short term debt represents the pending senior housing project at 35 Town Farm Road.

Project	FY24 Budget			FY25 Budget			FY25 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	49,450	12,750	62,200	51,600	10,277	61,877	(323)
Roudenbush Renovation	306,000	172,328	478,328	319,500	160,088	479,588	1,260
Adams Property	205,000	119,613	324,613	205,000	113,463	318,463	(6,150)
WA Amenities Building	65,000	53,350	118,350	65,000	50,100	115,100	(3,250)
Short Term Debt		122,000	122,000		122,000	122,000	-
Total	625,450	480,041	1,105,491	641,100	455,928	1,097,028	(8,463)

Finance Committee Reserve Fund Transfers – FY24

General Fund Transfers

Date	Transaction	Amount	Balance	Comment
3/23/23	ATM Appropriation	\$125,000	\$125,000	
12/19/23	DPW – Purchase of 2023 F-250	(\$35,000)	\$90,000	To replace a 2015 Chevy Silverado K25 that was totaled in an accident. Insurance paid \$22,747 and the \$35,000 was the additional needed to purchase the new vehicle.
2/1/24	Town Clerk – Purchase of Label Printer and Labels	(\$2,000)	\$88,000	The label printer works with the poll pads and will create an efficiency during the early voting process.
Total as of 3/8/24			\$88,000	

Water Enterprise Transfers

Date	Transaction	Amount	Balance	Comment
3/23/23	ATM Appropriation	\$250,000	\$250,000	
1/11/24	Water PFAS Pilot Study	(\$27,000)	\$223,000	To fund additional sample collection and testing as required by MA DEP.
Total as of 3/8/24			\$223,000	

**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 23, 2024
(voter registration deadline, Wednesday, March 13, 2024 at 5:00 pm)

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

FINANCIAL - FISCAL YEAR 2025

ARTICLE 1:	Approve Fiscal Year 2025 General Operating Budget with Proposition 2 ½ Override	<i>Select Board</i>
-------------------	--	---------------------

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, 2024 through June 30, 2025, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards, and Committees; provided that such appropriation shall be contingent on the passage of a [Proposition 2 and ½ override](#) ballot vote;

Or act in relation thereto.

Finance Committee, Select Board, and Clean Energy & Sustainability Committee recommend

		FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
GENERAL GOVERNMENT						
122	SELECT BOARD					
	Personal Services	0	0	0	0	N/A
	Expenses	42,526	28,559	21,410	(7,149)	-25.0%
	TOTAL	42,526	28,559	21,410	(7,149)	-25.0%
123	TOWN MANAGER					
	Personal Services	439,140	515,137	627,714	112,577	21.9%
	Expenses	25,348	33,465	30,660	(2,805)	-8.4%
	TOTAL	464,488	548,602	658,374	109,772	20.0%
131	FINANCE COMMITTEE					
	Personal Services	0	0	0	0	N/A
	Expenses	7,156	3,671	2,524	(1,147)	-31.2%
	Reserve Fund	0	125,000	100,000	(25,000)	-20.0%
	(Transfers out)	0	0	0	0	N/A
	TOTAL	7,156	128,671	102,524	(26,147)	-20.3%
132	FINANCE DEPARTMENT					
	Personal Services	164,888	173,459	155,700	(17,759)	-10.2%
	Expenses	1,354	895	1,435	540	60.3%
	TOTAL	166,242	174,354	157,135	(17,219)	-9.9%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 % -
135 TOWN ACCOUNTANT					
Personal Services	318,995	334,908	332,326	(2,582)	-0.8%
Expenses	44,780	47,185	51,185	4,000	8.5%
TOTAL	363,774	382,093	383,511	1,418	0.4%
141 BOARD OF ASSESSORS					
Personal Services	257,202	314,177	332,713	18,536	5.9%
Expenses	57,863	49,450	25,750	(23,700)	-47.9%
TOTAL	315,065	363,627	358,463	(5,164)	-1.4%
145 TREASURER/COLLECTOR					
Personal Services	289,912	302,216	291,106	(11,110)	-3.7%
Expenses	41,910	47,925	49,850	1,925	4.0%
TOTAL	331,822	350,141	340,956	(9,185)	-2.6%
151 LEGAL SERVICES					
Personal Services	0	0	0	0	N/A
Expenses	116,754	150,000	140,500	(9,500)	-6.3%
TOTAL	116,754	150,000	140,500	(9,500)	-6.3%
152 HUMAN RESOURCES					
Personal Services	270,159	282,815	289,434	6,619	2.3%
Expenses	27,331	28,625	27,859	(766)	-2.7%
Compensation Reserve	11,168	220,000	350,000	130,000	59.1%
(Transfers out)	0	(133,005)	0	133,005	-100.0%
TOTAL	308,658	398,435	667,293	268,858	67.5%
155 TECHNOLOGY					
Personal Services	356,761	371,071	378,741	7,670	2.1%
Expenses	601,765	615,127	653,968	38,841	6.3%
TOTAL	958,526	986,198	1,032,709	46,511	4.7%
161 TOWN CLERK					
Personal Services	277,141	281,352	304,195	22,843	8.1%
Expenses	36,902	35,813	47,958	12,145	33.9%
TOTAL	314,043	317,165	352,153	34,988	11.0%
170 PERMITTING DEPARTMENT					
Personal Services	276,454	294,667	303,837	9,170	3.1%
Expenses	45,119	46,970	49,332	2,362	5.0%
TOTAL	321,573	341,637	353,169	11,532	3.4%
171 CONSERVATION COMMISSION					
Personal Services	88,075	92,785	104,324	11,539	12.4%
Expenses	6,311	7,610	8,050	440	5.8%
TOTAL	94,386	100,395	112,374	11,979	11.9%
175 PLANNING BOARD					
Personal Services	96,244	98,170	100,132	1,962	2.0%
Expenses	13,983	20,509	25,709	5,200	25.4%
TOTAL	110,227	118,679	125,841	7,162	6.0%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 % -
176 ZONING BOARD OF APPEALS					
Personal Services	0	0	0	0	N/A
Expenses	1,850	2,595	2,595	0	0.0%
TOTAL	1,850	2,595	2,595	0	0.0%
192 TOWN HALL MAINTENANCE					
Personal Services	45,919	49,143	50,226	1,083	2.2%
Expenses	66,984	56,500	65,599	9,099	16.1%
TOTAL	112,903	105,643	115,825	10,182	9.6%
199 PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
Personal Services	84,678	84,889	86,516	1,627	1.9%
Expenses	144,846	154,737	182,128	27,391	17.7%
TOTAL	229,524	239,626	268,644	29,018	12.1%
TOTAL GENERAL GOVERNMENT	4,259,516	4,736,420	5,193,476	457,056	9.6%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
PUBLIC SAFETY					
210 POLICE DEPARTMENT					
Personal Services	5,394,892	5,817,983	6,029,807	211,824	3.6%
Expenses	518,912	605,811	622,303	16,492	2.7%
TOTAL	5,913,805	6,423,794	6,652,110	228,316	3.6%
215 PUBLIC SAFETY COMMUNICATIONS					
Personal Services	788,312	878,984	910,500	31,516	3.6%
Expenses	45,171	53,622	56,455	2,833	5.3%
TOTAL	833,483	932,606	966,955	34,349	3.7%
220 FIRE DEPARTMENT					
Personal Services	3,996,773	4,003,669	4,108,261	104,592	2.6%
Expenses	443,746	388,075	398,006	9,931	2.6%
TOTAL	4,440,520	4,391,744	4,506,267	114,523	2.6%
241 BUILDING DEPARTMENT					
Personal Services	395,990	420,145	430,859	10,714	2.6%
Expenses	10,218	12,400	14,595	2,195	17.7%
TOTAL	406,208	432,545	445,454	12,909	3.0%
244 SEALER WEIGHTS/MEASURES					
Personal Services	0	0	0	0	N/A
Expenses	10,762	15,524	16,500	976	6.3%
TOTAL	10,762	15,524	16,500	976	6.3%
291 EMERGENCY MANAGEMENT					
Personal Services	9,510	9,700	9,894	194	2.0%
Expenses	2,339	2,450	2,450	0	0.0%
TOTAL	11,849	12,150	12,344	194	1.6%

Westford FY25 Finance Committee Report

		FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
292	ANIMAL CONTROL					
	Personal Services	36,866	42,894	42,670	(224)	-0.5%
	Expenses	4,469	4,035	3,975	(60)	-1.5%
	TOTAL	41,335	46,929	46,645	(284)	-0.6%
294	TREE WARDEN					
	Personal Services	2,357	3,060	3,122	62	2.0%
	Expenses	20,304	40,000	40,000	0	0.0%
	TOTAL	22,661	43,060	43,122	62	0.1%
TOTAL PUBLIC SAFETY		11,680,622	12,298,352	12,689,397	391,045	3.2%
		FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
EDUCATION						
300	WESTFORD PUBLIC SCHOOLS	64,038,192	65,889,564	69,716,836	3,827,272	5.8%
310	NASHOBA TECH	1,295,205	1,396,089	1,484,842	88,753	6.4%
TOTAL EDUCATION		65,333,397	67,285,653	71,201,678	3,916,025	5.8%
		FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
PUBLIC WORKS						
405	DEPARTMENT OF PUBLIC WORKS					
	Personal Services	221,302	274,885	278,424	3,539	1.3%
	Expenses	0	500	400	(100)	-20.0%
	TOTAL	221,302	275,385	278,824	3,439	1.2%
410	ENGINEERING DEPARTMENT					
	Personal Services	323,749	334,926	342,313	7,387	2.2%
	Expenses	8,342	13,470	13,470	0	0.0%
	TOTAL	332,091	348,396	355,783	7,387	2.1%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,482,811	1,464,843	1,521,378	56,535	3.9%
	Expenses	1,159,873	991,800	972,300	(19,500)	-2.0%
	TOTAL	2,642,684	2,456,643	2,493,678	37,035	1.5%
430	WASTE DISPOSAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	2,093,497	2,306,179	2,641,789	335,610	14.6%
	TOTAL	2,093,497	2,306,179	2,641,789	335,610	14.6%
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	237,857	243,404	259,864	16,460	6.8%
	TOTAL	237,857	243,404	259,864	16,460	6.8%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
491 CEMETERY DEPARTMENT					
Personal Services	85,658	159,496	167,427	7,931	5.0%
Expenses	36,760	38,707	36,850	(1,857)	-4.8%
TOTAL	122,418	198,203	204,277	6,074	3.1%
TOTAL PUBLIC WORKS	5,649,848	5,828,210	6,234,215	406,005	7.0%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
HEALTH & HUMAN SERVICES					
510 BOARD OF HEALTH					
Personal Services	417,199	453,413	483,420	30,007	6.6%
Expenses	23,917	25,800	26,800	1,000	3.9%
TOTAL	441,116	479,213	510,220	31,007	6.5%
541 COUNCIL ON AGING					
Personal Services	471,073	517,196	518,979	1,783	0.3%
Expenses	114,755	107,350	96,098	(11,252)	-10.5%
TOTAL	585,828	624,546	615,077	(9,469)	-1.5%
543 VETERANS SERVICES					
Personal Services	77,191	85,004	86,747	1,743	2.1%
Expenses	20,407	38,100	28,050	(10,050)	-26.4%
TOTAL	97,598	123,104	114,797	(8,307)	-6.7%
TOTAL HEALTH & HUMAN SERVICES	1,124,542	1,226,863	1,240,094	13,231	1.1%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
CULTURE & RECREATION					
610 LIBRARY					
Personal Services	1,413,222	1,491,437	1,549,443	58,006	3.9%
Expenses	362,148	358,694	337,344	(21,350)	-6.0%
TOTAL	1,775,370	1,850,131	1,886,787	36,656	2.0%
650 PARKS & GROUNDS					
Personal Services	188,978	452,458	464,518	12,060	2.7%
Expenses	48,328	55,525	51,556	(3,969)	-7.1%
TOTAL	237,306	507,983	516,074	8,091	1.6%
660 LAND MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	45,474	98,356	99,300	944	1.0%
TOTAL	45,474	98,356	99,300	944	1.0%
670 HISTORICAL COMMISSION					
Personal Services	0	0	0	0	N/A
Expenses	11,856	13,450	14,250	800	5.9%
TOTAL	11,856	13,450	14,250	800	5.9%
TOTAL CULTURE & RECREATION	2,070,007	2,469,920	2,516,411	46,491	1.9%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
DEBT SERVICE					
710 Debt Service					
Principal & Interest	5,820,250	3,406,175	3,609,512	203,337	6.0%
TOTAL	5,820,250	3,406,175	3,609,512	203,337	6.0%
TOTAL DEBT SERVICE	5,820,250	3,406,175	3,609,512	203,337	6.0%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Expenses	(1,558,087)	(1,632,835)	(1,870,301)	(237,466)	14.5%
TOTAL	(1,558,087)	(1,632,835)	(1,870,301)	(237,466)	14.5%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Expenses	9,904,693	10,351,268	10,981,278	630,010	6.1%
TOTAL	9,904,693	10,351,268	10,981,278	630,010	6.1%
990 TRANSFERS TO/FROM TRUSTS					
Expenses	11,552,593	12,857,528	14,195,693	1,338,165	10.4%
TOTAL	11,552,593	12,857,528	14,195,693	1,338,165	10.4%
TOTAL UNCLASSIFIED	19,899,199	21,575,961	23,306,670	1,730,709	8.0%
TOTAL GENERAL FUND	115,837,381	118,827,554	125,991,453	7,163,899	6.0%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION FUND					
Personal Services	3,501	9,000	9,000	0	0.0%
Expenses	0	6,000	15,000	9,000	150.0%
Principal & Interest	891,058	1,105,491	1,097,028	(8,463)	-0.8%
TOTAL	894,559	1,120,491	1,121,028	537	0.0%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	1,177,780	1,356,918	1,407,457	50,539	3.7%
Expenses	1,616,364	1,944,170	2,053,110	108,940	5.6%
Reserve Fund	0	250,000	250,000	0	0.0%
Principal & Interest	1,388,576	1,262,146	1,310,191	48,045	3.8%
TOTAL	4,182,719	4,813,234	5,020,758	207,524	4.3%
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	848,863	985,370	880,092	(105,278)	-10.7%
Expenses	254,866	380,157	314,135	(66,022)	-17.4%
TOTAL	1,103,729	1,365,527	1,194,227	(171,300)	-12.5%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
AMBULANCE ENTERPRISE FUND						
640	AMBULANCE ENTERPRISE					
	Personal Services	918,208	971,865	988,357	16,492	1.7%
	Expenses	545,884	533,506	698,084	164,578	30.8%
	TOTAL	1,464,092	1,505,371	1,686,441	181,070	12.0%
STORMWATER ENTERPRISE FUND						
650	STORMWATER MANAGEMENT					
	Personal Services	43,165	124,332	120,094	(4,238)	-3.4%
	Expenses	844,519	1,035,077	982,620	(52,457)	-5.1%
	Principal & Interest	19,028	315,800	320,550	4,750	1.5%
	TOTAL	906,712	1,475,209	1,423,264	(51,945)	-3.5%
TOTAL OPERATING BUDGET		124,389,192	129,107,386	136,437,171	7,329,785	5.7%

ARTICLE 2: Establish an Override Stabilization Fund *Select Board*

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 40 Section 5B in order to establish an Override Stabilization Fund for the benefit of the General Fund Operating Budget; such fund to be used for the future payment of any expenses of the General Fund;

Or act in relation thereto

Finance Committee and Select Board recommend

ARTICLE 3: Fund Override Stabilization Fund *Select Board*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a sum of money to the Override Stabilization Fund; provided that such appropriation shall be contingent on the passage of a Proposition 2 and ½ override ballot vote;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 4: Approve Fiscal Year 2025 Operating Budget without Proposition 2 ½ Override *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, 2024 through June 30, 2025, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards, and Committees; provided that this vote shall be deemed null and void if the vote taken pursuant to Article 1 on the warrant for this Annual Town Meeting and the associated override ballot question vote are both approved;

Or act in relation thereto.

Finance Committee and Select Board recommendation at Town Meeting

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
GENERAL GOVERNMENT						
122	SELECT BOARD					
	Personal Services	0	0	0	N/A	
	Expenses	42,526	28,559	21,410	(7,149)	-25.0%
	TOTAL	42,526	28,559	21,410	(7,149)	-25.0%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
123	TOWN MANAGER					
	Personal Services	439,140	515,137	517,429	2,292	0.4%
	Expenses	25,348	33,465	17,560	(15,905)	-47.5%
	TOTAL	464,488	548,602	534,989	(13,613)	-2.5%
131	FINANCE COMMITTEE					
	Personal Services	0	0	0	0	N/A
	Expenses	7,156	3,671	2,524	(1,147)	-31.2%
	Reserve Fund	0	125,000	100,000	(25,000)	-20.0%
	(Transfers out)	0	0	0	0	N/A
	TOTAL	7,156	128,671	102,524	(26,147)	-20.3%
132	FINANCE DEPARTMENT					
	Personal Services	164,888	173,459	155,700	(17,759)	-10.2%
	Expenses	1,354	895	1,435	540	60.3%
	TOTAL	166,242	174,354	157,135	(17,219)	-9.9%
135	TOWN ACCOUNTANT					
	Personal Services	318,995	334,908	332,326	(2,582)	-0.8%
	Expenses	44,780	47,185	51,185	4,000	8.5%
	TOTAL	363,774	382,093	383,511	1,418	0.4%
141	BOARD OF ASSESSORS					
	Personal Services	257,202	314,177	332,713	18,536	5.9%
	Expenses	57,863	49,450	25,750	(23,700)	-47.9%
	TOTAL	315,065	363,627	358,463	(5,164)	-1.4%
145	TREASURER/COLLECTOR					
	Personal Services	289,912	302,216	287,862	(14,354)	-4.7%
	Expenses	41,910	47,925	49,850	1,925	4.0%
	TOTAL	331,822	350,141	337,712	(12,429)	-3.5%
151	LEGAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	116,754	150,000	140,500	(9,500)	-6.3%
	TOTAL	116,754	150,000	140,500	(9,500)	-6.3%
152	HUMAN RESOURCES					
	Personal Services	270,159	282,815	289,434	6,619	2.3%
	Expenses	27,331	28,625	16,859	(11,766)	-41.1%
	Compensation Reserve	11,168	220,000	325,000	105,000	47.7%
	(Transfers out)	0	(133,005)	0	133,005	-100.0%
	TOTAL	308,658	398,435	631,293	232,858	58.4%
155	TECHNOLOGY					
	Personal Services	356,761	371,071	378,741	7,670	2.1%
	Expenses	601,765	615,127	631,268	16,141	2.6%
	TOTAL	958,526	986,198	1,010,009	23,811	2.4%
161	TOWN CLERK					
	Personal Services	277,141	281,352	302,098	20,746	7.4%
	Expenses	36,902	35,813	47,958	12,145	33.9%
	TOTAL	314,043	317,165	350,056	32,891	10.4%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
170	PERMITTING DEPARTMENT				
	Personal Services	276,454	294,667	300,837	6,170 2.1%
	Expenses	45,119	46,970	49,332	2,362 5.0%
	TOTAL	321,573	341,637	350,169	8,532 2.5%
171	CONSERVATION COMMISSION				
	Personal Services	88,075	92,785	104,324	11,539 12.4%
	Expenses	6,311	7,610	7,650	40 0.5%
	TOTAL	94,386	100,395	111,974	11,579 11.5%
175	PLANNING BOARD				
	Personal Services	96,244	98,170	100,132	1,962 2.0%
	Expenses	13,983	20,509	10,709	(9,800) -47.8%
	TOTAL	110,227	118,679	110,841	(7,838) -6.6%
176	ZONING BOARD OF APPEALS				
	Personal Services	0	0	0	0 N/A
	Expenses	1,850	2,595	2,405	(190) -7.3%
	TOTAL	1,850	2,595	2,405	(190) -7.3%
192	TOWN HALL MAINTENANCE				
	Personal Services	45,919	49,143	50,226	1,083 2.2%
	Expenses	66,984	56,500	65,599	9,099 16.1%
	TOTAL	112,903	105,643	115,825	10,182 9.6%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE				
	Personal Services	84,678	84,889	86,516	1,627 1.9%
	Expenses	144,846	154,737	167,057	12,320 8.0%
	TOTAL	229,524	239,626	253,573	13,947 5.8%
TOTAL GENERAL GOVERNMENT		4,259,516	4,736,420	4,972,389	235,969 5.0%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
PUBLIC SAFETY					
210	POLICE DEPARTMENT				
	Personal Services	5,394,892	5,817,983	5,875,594	57,611 1.0%
	Expenses	518,912	605,811	617,903	12,092 2.0%
	TOTAL	5,913,805	6,423,794	6,493,497	69,703 1.1%
215	PUBLIC SAFETY COMMUNICATIONS				
	Personal Services	788,312	878,984	879,361	377 0.0%
	Expenses	45,171	53,622	55,225	1,603 3.0%
	TOTAL	833,483	932,606	934,586	1,980 0.2%
220	FIRE DEPARTMENT				
	Personal Services	3,996,773	4,003,669	3,953,379	(50,290) -1.3%
	Expenses	443,746	388,075	388,606	531 0.1%
	TOTAL	4,440,520	4,391,744	4,341,985	(49,759) -1.1%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
241	BUILDING DEPARTMENT					
	Personal Services	395,990	420,145	409,966	(10,179)	-2.4%
	Expenses	10,218	12,400	14,095	1,695	13.7%
	TOTAL	406,208	432,545	424,061	(8,484)	-2.0%
244	SEALER WEIGHTS/MEASURES					
	Personal Services	0	0	0	0	N/A
	Expenses	10,762	15,524	16,500	976	6.3%
	TOTAL	10,762	15,524	16,500	976	6.3%
291	EMERGENCY MANAGEMENT					
	Personal Services	9,510	9,700	9,894	194	2.0%
	Expenses	2,339	2,450	2,450	0	0.0%
	TOTAL	11,849	12,150	12,344	194	1.6%
292	ANIMAL CONTROL					
	Personal Services	36,866	42,894	42,670	(224)	-0.5%
	Expenses	4,469	4,035	3,975	(60)	-1.5%
	TOTAL	41,335	46,929	46,645	(284)	-0.6%
294	TREE WARDEN					
	Personal Services	2,357	3,060	3,122	62	2.0%
	Expenses	20,304	40,000	30,000	(10,000)	-25.0%
	TOTAL	22,661	43,060	33,122	(9,938)	-23.1%
TOTAL PUBLIC SAFETY		11,680,622	12,298,352	12,302,740	4,388	0.0%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
EDUCATION						
300	WESTFORD PUBLIC SCHOOLS					
	64,038,192	65,889,564	67,207,355	1,317,791	2.0%	
310	NASHOBA TECH					
	1,295,205	1,396,089	1,484,842	88,753	6.4%	
TOTAL EDUCATION		65,333,397	67,285,653	68,692,197	1,406,544	2.1%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
PUBLIC WORKS						
405	DEPARTMENT OF PUBLIC WORKS					
	Personal Services	221,302	274,885	234,279	(40,606)	-14.8%
	Expenses	0	500	400	(100)	-20.0%
	TOTAL	221,302	275,385	234,679	(40,706)	-14.8%
410	ENGINEERING DEPARTMENT					
	Personal Services	323,749	334,926	342,313	7,387	2.2%
	Expenses	8,342	13,470	11,270	(2,200)	-16.3%
	TOTAL	332,091	348,396	353,583	5,187	1.5%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
421 HIGHWAY DEPARTMENT					
Personal Services	1,482,811	1,464,843	1,449,930	(14,913)	-1.0%
Expenses	1,159,873	991,800	971,425	(20,375)	-2.1%
TOTAL	2,642,684	2,456,643	2,421,355	(35,288)	-1.4%
430 WASTE DISPOSAL SERVICES					
Personal Services	0	0	0	0	N/A
Expenses	2,093,497	2,306,179	2,641,789	335,610	14.6%
TOTAL	2,093,497	2,306,179	2,641,789	335,610	14.6%
442 WASTEWATER TREATMENT MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	237,857	243,404	259,864	16,460	6.8%
TOTAL	237,857	243,404	259,864	16,460	6.8%
491 CEMETERY DEPARTMENT					
Personal Services	85,658	159,496	160,227	731	0.5%
Expenses	36,760	38,707	34,850	(3,857)	-10.0%
TOTAL	122,418	198,203	195,077	(3,126)	-1.6%
TOTAL PUBLIC WORKS	5,649,848	5,828,210	6,106,347	278,137	4.8%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
HEALTH & HUMAN SERVICES					
510 BOARD OF HEALTH					
Personal Services	417,199	453,413	483,420	30,007	6.6%
Expenses	23,917	25,800	20,900	(4,900)	-19.0%
TOTAL	441,116	479,213	504,320	25,107	5.2%
541 COUNCIL ON AGING					
Personal Services	471,073	517,196	509,879	(7,317)	-1.4%
Expenses	114,755	107,350	93,198	(14,152)	-13.2%
TOTAL	585,828	624,546	603,077	(21,469)	-3.4%
543 VETERANS SERVICES					
Personal Services	77,191	85,004	83,747	(1,257)	-1.5%
Expenses	20,407	38,100	26,050	(12,050)	-31.6%
TOTAL	97,598	123,104	109,797	(13,307)	-10.8%
TOTAL HEALTH & HUMAN SERVICES	1,124,542	1,226,863	1,217,194	-9,669	-0.8%

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %
CULTURE & RECREATION					
610 LIBRARY					
Personal Services	1,413,222	1,491,437	1,481,588	(9,849)	-0.7%
Expenses	362,148	358,694	307,214	(51,480)	-14.4%
TOTAL	1,775,370	1,850,131	1,788,802	(61,329)	-3.3%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
650	PARKS & GROUNDS					
	Personal Services	188,978	452,458	457,238	4,780	1.1%
	Expenses	48,328	55,525	46,456	(9,069)	-16.3%
	TOTAL	237,306	507,983	503,694	(4,289)	-0.8%
660	LAND MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	45,474	98,356	54,300	(44,056)	-44.8%
	TOTAL	45,474	98,356	54,300	(44,056)	-44.8%
	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
670	HISTORICAL COMMISSION					
	Personal Services	0	0	0	0	N/A
	Expenses	11,856	13,450	14,250	800	5.9%
	TOTAL	11,856	13,450	14,250	800	5.9%
TOTAL CULTURE & RECREATION		2,070,007	2,469,920	2,361,046	-108,874	-4.4%
	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
	DEBT SERVICE					
710	Debt Service					
	Principal & Interest	5,820,250	3,406,175	3,566,124	159,949	4.7%
	TOTAL	5,820,250	3,406,175	3,566,124	159,949	4.7%
TOTAL DEBT SERVICE		5,820,250	3,406,175	3,566,124	159,949	4.7%
	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
	UNCLASSIFIED					
940	OTHERWISE UNCLASSIFIED					
	Expenses	(1,558,087)	(1,632,835)	(1,870,301)	(237,466)	14.5%
	TOTAL	(1,558,087)	(1,632,835)	(1,870,301)	(237,466)	14.5%
945	EMPLOYEE BENEFITS & MISCELLANEOUS					
	Expenses	9,904,693	10,351,268	11,007,278	656,010	6.3%
	TOTAL	9,904,693	10,351,268	11,007,278	656,010	6.3%
990	TRANSFERS TO/FROM TRUSTS					
	Expenses	11,552,593	12,857,528	13,280,173	422,645	3.3%
	TOTAL	11,552,593	12,857,528	13,280,173	422,645	3.3%
TOTAL UNCLASSIFIED		19,899,199	21,575,961	22,417,150	841,189	3.9%
TOTAL GENERAL FUND		115,837,381	118,827,554	121,635,187	2,807,633	2.4%

Westford FY25 Finance Committee Report

	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2025 NO OVERRIDE	FY24/FY25 VARIANCE	FY24/FY25 %	
COMMUNITY PRESERVATION FUND						
240	COMMUNITY PRESERVATION FUND					
	Personal Services	3,501	9,000	9,000	0	0.0%
	Expenses	0	6,000	15,000	9,000	150.0%
	Principal & Interest	891,058	1,105,491	1,097,028	(8,463)	-0.8%
	TOTAL	894,559	1,120,491	1,121,028	537	0.0%
WATER ENTERPRISE FUND						
600	WATER ENTERPRISE					
	Personal Services	1,177,780	1,356,918	1,407,457	50,539	3.7%
	Expenses	1,616,364	1,944,170	2,053,110	108,940	5.6%
	Reserve Fund	0	250,000	250,000	0	0.0%
	Principal & Interest	1,388,576	1,262,146	1,310,191	48,045	3.8%
	TOTAL	4,182,719	4,813,234	5,020,758	48,045	1.0%
RECREATION ENTERPRISE FUND						
630	RECREATION ENTERPRISE					
	Personal Services	848,863	985,370	880,092	(105,278)	-10.7%
	Expenses	254,866	380,157	314,135	(66,022)	-17.4%
	TOTAL	1,103,729	1,365,527	1,194,227	(171,300)	-12.5%
AMBULANCE ENTERPRISE FUND						
640	AMBULANCE ENTERPRISE					
	Personal Services	918,208	971,865	988,357	16,492	1.7%
	Expenses	545,884	533,506	698,084	164,578	30.8%
	TOTAL	1,464,092	1,505,371	1,686,441	181,070	12.0%
STORMWATER ENTERPRISE FUND						
650	STORMWATER MANAGEMENT					
	Personal Services	43,165	124,332	120,094	(4,238)	-3.4%
	Expenses	844,519	1,035,077	982,620	(52,457)	-5.1%
	Principal & Interest	19,028	315,800	320,550	4,750	1.5%
	TOTAL	906,712	1,475,209	1,423,264	(47,707)	-3.2%
TOTAL OPERATING BUDGET		124,389,192	129,107,386	132,080,905	2,818,278	2.2%

REPORTS

ARTICLE 5: Accept Town Reports	<i>Town Manager</i>
---------------------------------------	---------------------

To see if the Town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2023;

Or act in relation thereto.

Finance Committee and Select Board recommend

FINANCIAL - FISCAL YEAR 2024

ARTICLE 6: Approve Fiscal Year 2024 Budget Supplemental Appropriations	<i>Town Manager</i>
---	---------------------

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 2024 Operating Budgets;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 7: Appropriate for Perchlorate Expenses	<i>Town Manager</i>
--	---------------------

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

Or act in relation thereto.

Finance Committee and Select Board recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2024

ARTICLE 8: Approve Capital Appropriations	<i>Capital Planning Committee</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 \$3,674,522 (THREE MILLION SIX HUNDRED SEVENTY FOUR THOUSAND FIVE HUNDRED TWENTY TWO 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	\$50,000	Town computer replacements
Technology	\$397,972	School computer replacements
Technology	\$150,000	Surveillance camera replacements
Public Buildings	\$20,000	Replace or repair the data air unit in Town Hall
Public Buildings	\$40,000	Replace HVAC compressor at the Rogers Fire Station
Public Buildings	\$110,000	DPW Highway Garage surveillance camera replacement
Fire	\$100,000	Vehicle Replacement - Service/Plow truck, purchase and equip
Schools	\$125,000	Special Education EV Van, purchase and equip
DPW - Engineering	\$15,000	Hartford Road traffic calming measures
DPW - Engineering	\$30,000	Design - West Street at North Main Street pedestrian safety improvements
DPW - Engineering	\$25,000	Design and construction - Groton Road pedestrian safety improvements
DPW - Engineering	\$600,000	Construction - Plain Road Phase II pedestrian safety improvements between the Grassy Pond Conservation Area parking lot and the Stony Brook Conservation Area
DPW - Highway	\$140,000	Vehicle replacement - 2 (two) ¾ ton 4x4 pickup trucks with plow, purchase and equip
DPW - Highway	\$65,000	Vehicle replacement - SUV, mid-size, or EV pickup truck, purchase and equip
DPW - Highway	\$300,000	Vehicle replacement - 6-wheel dump trucks with plow (swap loader), purchase and equip
DPW – Wastewater Management	\$700,000	Stony Brook Middle School wastewater treatment plant -tank rehabilitation
DPW – Wastewater Management	\$35,000	Blanchard Middle School wastewater treatment plant repairs
DPW – Cemetery	\$80,000	Vehicle replacement - 1 ton dump truck with plow, purchase and equip

Westford FY25 Finance Committee Report

DPW - Parks & Grounds	\$67,500	Supplemental appropriation for the Jack Walsh tennis and basketball court improvements construction project
Water Enterprise	\$50,000	Town Farm water tank supplemental appropriation
Ambulance Enterprise	\$532,050	Vehicle replacement - Ambulance and power cot, purchase and equip
Ambulance Enterprise	\$22,000	Radios and technology equipment for the new ambulance
Stormwater Enterprise	\$20,000	Equipment replacement - Pole camera

Or act in relation thereto.

Finance Committee and the Capital Planning Committee recommends with the exception of the DPW – Highway 6-wheel dump truck with plow, and the Select Board recommends all purposes

ARTICLE 9: Approve Construction of the PFAS Treatment Plants	<i>Capital Planning Committee</i>
---	-----------------------------------

To see if the Town will vote to appropriate the sum of \$24,500,000 (TWENTY FOUR MILLION FIVE HUNDRED THOUSAND DOLLARS), or any other sum, to pay the costs of designing, constructing and equipping two PFAS water treatment plants to be connected to the Town’s public water supply system, one on property located on Nutting Road and one on property located on Forge Village Road, and all costs incidental or related thereto, including without limitation all costs defined in Massachusetts General Laws, Chapter 29C, Section 1; and to determine whether this amount shall be raised by borrowing in accordance with Chapter 44 and/or Chapter 29C of the Massachusetts General Laws or any other enabling authority, including the borrowing of all or any portion of this amount through the Massachusetts Clean Water Trust (the “Trust”); to authorize the Select Board and any other appropriate official of the Town to expend all funds available for the project, to execute all documents and to take any other action necessary to effectuate the purposes of this article, including entering into a loan agreement and/or security agreement with the Trust and the Department of Environmental Protection, and/or for applying for and accepting any federal or state grants or aid for the project;

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning recommend

ARTICLE 10: 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 2024 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the Fiscal Year 2024 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2024; 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 2025

ARTICLE 11: Authorize Revolving Funds	<i>Town Manager</i>
--	---------------------

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:

Westford FY25 Finance Committee Report

Revolving Account	FY 2025 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

ARTICLE 12: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [MGL c. 90 for the purposes set forth in said Chapter](#);

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 13: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund to the Water Enterprise Budget	<i>Water Commissioners</i>
---	----------------------------

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 2025 retiree benefits;

Or act in relation thereto.

Finance Committee and Select Board recommend

ADMINISTRATIVE

ARTICLE 14: Accept Local Option to Reduce Residency/Domicile Requirements for Disabled Veteran Qualification for Real Property Exemptions	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to accept the provisions of fifth paragraph of Massachusetts General Laws, Chapter 59, Section 22F, which will reduce the residency requirement for veterans who qualify for certain real estate tax advantages from two years to one year;

Or act in relation thereto.

Finance Committee and Select Board recommends

ARTICLE 15: Authorize the Select Board to Accept Easements

Select Board

To see if the Town will vote authorize the Select Board, during Fiscal Year 2025, 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 16: Authorize the Select Board to Accept Easements – Plain Road Sidewalk

Select Board

To see if the Town will vote to authorize the Select Board to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Select Board shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled "Transportation Improvement Project Plan of Plain Road Sidewalk Phase 2" dated May 8, 2023, as said plans may be amended, said Plan is on file with the Town Clerk and on the Town’s website at www.westfordma.gov/engineering, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks, and for drainage, utility and slope work, traffic improvements, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Select Board to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein, or take any other action relative thereto;

Or act in relation thereto.

Select Board recommends

Moderator’s Note: The moderator currently plans to begin discussion on the zoning bylaw amendments as the first order of business immediately following the lunch break, at approximately 12:45 pm.

ZONING BYLAW AMENDMENTS

ARTICLE 17: Update Floodplain Zoning Bylaw

Planning Board

To see if the Town will vote to amend Section 8.2 of the Zoning Bylaw to update the Town’s Floodplain Overlay District bylaw language by adopting the minimum FEMA-approved standards so that the Town may continue to participate in the National Flood Insurance Program by deleting said Section 8.2 in its entirety and replacing it with the text shown on the document titled “2024 Floodplain Bylaw”, a copy of which is on file at the office of the Town Clerk, the Planning Department, the J.V. Fletcher Library, and on the Town’s website at <https://www.westfordma.gov/1627/Floodplain-Overlay-District-Bylaw---Draft>;

Or act in relation thereto.

Select Board recommendation on 3/12/24 or at Town Meeting and Planning Board recommends

ARTICLE 18: Authorize the MBTA Communities Multi-family Housing Overlay District Zoning Bylaw

Planning Board

To see if the Town will vote to amend Sections 2.1, 8, Appendix A (Districts, Special Districts, Table of Principal Use Regulations) and Map of the Zoning Bylaw to establish a MBTA Communities Multi-family Overlay District in accordance with M.G.L. c. 40A, Section 3A, to allow multi-family housing as of right through Site Plan Review by the Planning Board, and related changes as shown on the document titled “MBTA Zoning Bylaw”, a copy of which is on file at the office of the Town Clerk, the Planning Department, the J.V. Fletcher Library, and on the Town’s website at <https://www.westfordma.gov/1623/14454/MBTA-Communities-Multi-Family-Housing-By>;

Or act in relation thereto.

Select Board recommendation on 3/12/24 or at Town Meeting and Planning Board , MBTA Communities Multi-Family Advisory Committee (MCMAC), Clean Energy & Sustainability, Economic Development Committee, Westford Housing Authority, and Zoning Board of Appeals recommend

GENERAL BYLAW AMENDMENTS

ARTICLE 19: Solicitation and Canvassing Door-to-Door Bylaw

Town Manager

To see if the Town will vote to adopt the following bylaw in regards to canvassing and door to door solicitation, and further to authorize the Town Clerk to assign such numbering and to make nonsubstantive changes to the format of this bylaw in order that it be in compliance with the numbering format of the version of the Bylaws currently in effect;

Or act in relation thereto.

1.1 Purpose

This article, adopted pursuant to G.L. c. 43B, § 13 and Article 89 of the Amendments to the Constitution of the Commonwealth of Massachusetts, establishes registration requirements and specific operation requirements for persons intending to engage in canvassing or solicitation door-to-door in the Town of Westford in order to protect its citizens from disruption of the peaceful enjoyment of their residences, from the perpetration of fraud or other crimes; and to allow for reasonable access to residents in their homes by persons or organizations who wish to communicate either commercial or non-commercial messages.

1.2 Definitions

For the purpose of this By-law, the following definitions shall apply:

1.2.1 “Soliciting” shall mean and include any one or more of the following activities conducted door-to-door:

- (a) selling, or seeking to obtain orders for the purchase of goods or services, including advertising in any type of publication, for any kind of consideration whatsoever;
- (b) selling, or seeking to obtain prospective customers for application for purchase of insurance of any kind;
- (c) selling, or seeking to sell subscriptions to books, magazines, periodicals, newspapers or any other type of publication;
- (d) seeking to obtain gifts or contributions of money, or any valuable thing for the support or benefit of any association, organization, corporation or project wholly or in part for commercial purposes or by a professional solicitor or commercial co-venturer for a charitable or other non-commercial organization;
- (e) seeking to obtain information on the background, occupation, economic status, political affiliation, attitudes, viewpoints, or the like of the occupants of a residence for the purpose of selling or using such data, wholly, or in part, for commercial purposes.

1.2.2 “Canvassing” shall mean and include any one or more of the following activities door-to-door or on a public way:

- (a) person-to-person distribution of literature, periodicals, or other printed materials for commercial purposes, but shall not include placing or dropping off printed materials on the premises;
- (b) seeking to enlist membership in any organization for commercial purposes;
- (c) seeking to present, in person, organizational information for commercial purposes.

1.2.3 “Residence” shall mean and include every individual dwelling unit occupied for residential purposes by one or more persons.

1.2.4 “Registered solicitor” shall mean any person who has obtained a valid certificate of registration from the Town as required by this By-law.

1.2.5 “Charitable organization,” “Professional solicitor” and “commercial co-venturer” shall be defined as set forth in G.L. c. 68, § 18.

1.3 Registration

Every person or organization intending to engage in soliciting or canvassing door-to-door in the Town of Westford must apply for a permit with the Chief of Police at least fourteen (14) business days in advance by filing a registration application form with the Chief of Police.

1.3.1 Organization application forms shall include the following information:

- (a) The name and address of the organization applying for registration, and the names and addresses of the organizations’ principal officers. If the organization is a charitable organization, a copy of the Annual Registration Statement filed with the Attorney General’s Division of Public Charities must be provided with this application. Failure to include a copy of the Annual Registration Statement under such circumstances will render the application incomplete and no action will be taken thereon.

If the organization is a professional solicitor or a commercial co-venturer for a charitable organization, a copy of the contract with the charitable organization must be provided with this application. Failure to include a copy of the contract with the charitable organization under such circumstances will render the application incomplete and no action will be taken thereon.

- (b) The name, title and phone number, as well as a photo identification of the persons filing the application form.
- (c) The names and addresses of the person(s), if any, who will be directly supervising the solicitation or canvassing operation in the Town of Westford.
- (d) A list of the names, addresses, dates of birth of all individuals who will be employed in solicitation or canvassing by the applicant.
- (e) Period of time for which certificate of registration is needed
- (f) Names of the last three communities (if any) in which the organization has conducted a solicitation or canvassing operation, complete with the date issued and date expired.
- (g) Insurance information and license, if applicable.

1.3.2 Individual registration forms shall be required for all individuals, including those who are affiliated with an organization registered under Section 1.3.1 hereof. Individual registration forms shall contain the following information:

- (a) Name and address of the present place of residence and length of residence at that address; if less than three years residence at present address, the address of residence(s) during the past three years.
- (b) Date of birth.

Westford FY25 Finance Committee Report

- (c) Name, address and telephone number of the person or organization whom the applicant represents and the length of time the applicant has been associated with or employed by that person or organization. If the individual is a professional solicitor or a commercial co-venturer for a charitable organization, a copy of the contract, if any, with the charitable organization must be provided with this application. Failure to include a copy of the contract with the charitable organization under such circumstances will render the application incomplete and no action will be taken thereon.
- (d) Name and address of employer during the past three years if other than listed in Section 1.3.1 hereof.
- (e) Period of time for which certificate of registration is needed (*note*: no certificate may be granted for longer than a 180 day period).
- (f) Name of the last three communities (if any) in which the applicant has solicited or canvassed door-to-door, complete with the date of issue and expiration date.
- (g) Make, model and registration number and owner of any vehicle to be used by the applicant while soliciting or canvassing.

1.4 Registration Fee

Each applicant for registration or re-registration shall pay to the Town an application fee of \$25 for the cost of a registration card.

1.5 Registration Cards

1.5.1 The Police Chief, after a review, but in no event more than fourteen (14) business days after receipt of a fully-completed application, shall furnish each person with a registration card which shall contain the following information:

- (a) The name of the person.
- (b) A recent photograph of the person.
- (c) The name of the organization (if any) which the person represents.
- (d) A statement that the individual has been registered with the Town of Westford Police Department but that registration is not an endorsement of any individual or organization.
- (e) Specific dates or period of time covered by the registration.

1.5.2 Persons engaged in solicitation or canvassing as defined in this Bylaw must display their Town issued registration card on the outermost portion of their clothing at all times while soliciting or canvassing and show such card to any person solicited or upon the request of any police officer.

1.5.3 Registration cards are non-transferable and valid only for the specific dates or time period specified thereon and in no case for longer than 180 days.

1.5.4 The Police Chief shall refuse to register an organization or individual whose registration has been revoked for violation of this by-law within the previous two year period, or who has been convicted of murder/manslaughter,

rape, robbery, arson, burglary/breaking and entering, assault, larceny, as such persons pose a substantial degree of dangerousness to minors and other persons vulnerable to becoming victims of the violent crimes so listed. The Police Chief shall also refuse to register a person who is a sex offender required to register with the Sex Offenders Registry Board and who is finally classified as Level 2 or Level 3 Sex Offender, as such persons have been found to have a moderate to high risk of re-offense and pose a substantial degree of dangerousness to minors and other persons vulnerable to becoming victims of sex crimes.

1.5.5 With respect to criminal history not otherwise listed in 1.5.4, factors that the Police Chief may include may consider in making a determination regarding fitness for the license include, but are not limited to:

- (1) whether the individual has been convicted of, or is under pending indictment for a crime that bears upon said individual's ability or fitness to serve in that capacity, including any felony or misdemeanor that involved force, possession of a controlled substance or a sex-related offense;
- (2) relevance of the records to the license sought;
- (3) time since the conviction;
- (4) age of the individual at the time of the offense;
- (5) the number of offenses;
- (6) the seriousness and specific circumstances of the offense;
- (7) any relevant evidence of rehabilitation or lack thereof; and
- (8) any other relevant information, including information submitted by the individual or requested by the Chief.

1.6 Exceptions

1.6.1 Registration shall not be required for officers or employees of the Town, County, State or Federal governments when on official business.

1.6.2 Individual registration shall not be required for minors under the age of 18 except in connection with canvassing or soliciting on behalf of a profit organization, newspaper carriers excepted.

1.7 Duties of Persons Going Door-to-Door

1.7.1 Upon going into any residential premises in the Town of Westford, every solicitor, canvasser or other person must first examine any notice that may be posted prohibiting solicitation or other activities. If such a notice is posted, the solicitor, canvasser or other person shall immediately and peacefully depart from the premises.

1.7.2 Any solicitor, canvasser or other person who has gained entrance to any residence, whether invited or not, shall immediately and peacefully depart from the premises when requested to do so by the occupant.

1.7.3 Immediately upon gaining entrance to any residence, each solicitor or canvasser as defined in this by-law must do the following:

- (a) Present his registration card for inspection by the occupant.
- (b) Request that the occupant read the registration card.
- (c) Inform the occupant of the nature and purpose of his or her business and, if he/she is representing an organization, the name and nature of that organization.

- (d) It shall be the duty of every organization employing solicitors or canvassers within the definition of this by-law to notify the Police Department daily as to what area(s) of the Town they will be operating in.

1.8 Restrictions on Methods of Solicitation or Canvassing Activities

It shall be unlawful for a solicitor, canvasser or other person to do any of the following:

- (a) Falsely represent, directly or by implication, that the solicitation, canvassing or other activity is being done on behalf of a governmental organization, or on behalf of any municipal employee or elected official.
- (b) Solicit, canvass or conduct any other activity at any residence where there is a posted sign prohibiting the same, without express prior permission of an occupant.
- (c) Solicit, canvass or conduct any other activity at any residence without express prior permission of an occupant, before 9:00 a.m. or after 9:00 p.m. where there is no sign posted otherwise limiting solicitation or the hours of solicitation or such other activities.
- (d) To utilize any form of endorsement from any department head currently employed or serving the Town of Westford.
- (e) Solicit, canvass or conduct any other activity at any residence or on any public way in a threatening, abusive, or illegal fashion.

1.9 Penalty

1.9.1 Any person or organization who shall violate any of the provisions of this by-law or any applicable state or federal laws governing soliciting or canvassing shall be subject to a fine not to exceed \$300.00 for each offense. Each day that a person solicits or canvasses without a license shall constitute a separate offense.

1.9.2 Any person or organization who for himself, itself, or through its agents, servants or employees shall violate any provision of Sections 1.7 or 1.8 of this by-law, or any applicable state or federal laws governing soliciting or canvassing, or who knowingly provides false information on the registration application, or who is found, after investigation by a police officer, to have conducted themselves in a threatening, abusive or illegal fashion, shall have their registration revoked by the Chief of Police by written notice delivered to the holder of the registration in person, or sent to the holder by certified mail at the address set forth in the application.

1.9.3 Nothing in this bylaw shall preclude the Police Department from separately enforcing any applicable state or federal law, including, but not limited to, G.L. c. 101.

1.10 Appeals

Any person or organization who is denied registration or whose registration has been revoked may appeal by filing a written notice of appeal with the Select Board. Such appeal must be filed within five (5) days after receipt of the notice of denial or revocation. The Select Board shall hear the appeal at its next scheduled meeting after the filing of the written notice of appeal, provided, however, that if the Select Board fails to make a determination within thirty (30) days after the filing of the appeal, the registration shall be deemed granted or reinstated as the case may be.

1.11 Severability

Invalidity of any individual provision of this section shall not affect the validity of the by-law as a whole.

Select Board recommends

ARTICLE 20: Civil Fingerprinting Bylaw

Town Manager

To see if the Town will vote to adopt the following Civil Fingerprinting bylaw, as authorized by Massachusetts General Laws Chapter 6, Section 172B½, and further to authorize the Town Clerk to assign such numbering and to make nonsubstantive changes to the format of this bylaw in order that it be in compliance with the numbering format of the version of the Bylaws currently in effect;

Or act in relation thereto.

CIVIL FINGERPRINTING BYLAW

SECTION ONE: Purpose and Scope

This Bylaw authorizes the Town to conduct state and national fingerprint based criminal history checks for individuals applying for specific licenses in Town to enhance public safety, as authorized by Massachusetts General Laws Chapter 6, Section 172B½. To carry out the criminal history checks authorized by this Bylaw, the Police Department shall be authorized to use state and Federal Bureau of Investigation (“FBI”) records, provided, however, that such records shall not be disseminated to unauthorized entities and shall be maintained and disclosed in accordance with all applicable law.

The Bylaw further authorizes the Select Board, in consultation with the Chief of Police, to promulgate regulations to implement this Bylaw, which may include, but shall not be limited to, establishment of submission deadlines, procedures for making recommendations to the licensing authority or making a licensing as a result of the criminal history check, procedures for assessing, correcting or amending any such record, criteria for fitness determinations, security of information obtained and penalties for failure to comply with this Bylaw.

SECTION TWO: Criminal History Check Authorization

The Police Department shall, as authorized by Massachusetts General Laws Chapter 6, Section 172B½, conduct State and Federal Fingerprint Based Criminal History checks for individuals and entities for the following licenses:

- Hawking and Peddling or Door to Door Solicitors
- Owner or Operator of Public Conveyance
- Hackney Drivers, and
- Ice Cream Truck Vendors

At the time of fingerprinting, the Police Department shall notify the individual being fingerprinted that the fingerprints will be used to check the individual's criminal history records and obtain the individual's consent. After the applicant completes a written consent form, provides his/her fingerprints and the appropriate fee, the Police Department shall transmit the fingerprints it has obtained pursuant to this Bylaw to the Identification Section of the Massachusetts State Police, the Massachusetts Department of Criminal Justice Information Services (“DCJIS”), and/or the FBI or the successors of such agencies as may be necessary for the purpose of conducting fingerprint-based state and national criminal records background checks for the license applicants specified in this Bylaw.

The Town authorizes the Massachusetts State Police, the DCIS and the FBI and their successors, as may be applicable, to conduct fingerprint-based state and national criminal record background checks, including of FBI records, consistent with this Bylaw. The Town authorizes the Police Department to receive and utilize State and FBI records in connection with

such background checks, consistent with this Bylaw and its implementing regulations. In accordance with its implementing regulations, the Police Department shall communicate the results of fingerprint-based criminal record background checks to the appropriate governmental licensing authority within the Town.

SECTION THREE: Use of Criminal Record by Licensing Authorities

Licensing authorities of the Town shall utilize the results of fingerprint-based criminal record background checks for the sole purpose of determining the suitability of the subjects of the checks in connection with the license applications specified in this Bylaw. A Town licensing authority may deny an application for a license on the basis of the results of a fingerprint-based criminal record background check if it determines that the results of the check render the subject unsuitable for the proposed licensed activity. The licensing authority shall consider all applicable laws, regulations and Town policies bearing on an applicant's suitability in making this determination.

Licensing authorities of the Town are hereby authorized to deny an application for any license specified herein and in the implementing regulations, including renewals and transfers of said licenses, from any person who is determined unfit for the license due to information obtained pursuant to this by-law. Factors that shall be considered in making a determination of fitness shall include, but not be limited to, whether the record subject has been convicted of, or is under pending indictment for a crime, that bears upon the subject's ability or fitness to serve in that capacity, including any felony or a misdemeanor that involved force or threat of force, possession of a controlled substance, or sex-related offense.

SECTION FOUR: Fees

The fee charged by the Police Department for the purpose of conducting fingerprint-based criminal record background checks shall be one hundred dollars (\$100) for each fingerprinting and criminal history check. A portion of the fee, as specified in Massachusetts General Laws Chapter 6, Section 172B½, shall be deposited into the Firearms Fingerprint Identity Verification Trust Fund, and the remainder of the fee may be retained by the Town for costs associated with the administration of the fingerprinting system.

Select Board recommends

ARTICLE 21: Authorize the Cemetery Commission and Select Board to Adopt and Amend Policies and Regulations	<i>Board of Cemetery Commissioners</i>
---	--

To see if the Town will vote pursuant to G.L. c. 114, §23 to authorize the Cemetery Commission to adopt policies and regulations concerning the operations and use of Town cemeteries, and to amend, revise and/or delete all such policies and regulations, subject to the approval of the Select Board, without further approval at Town Meeting;

Or act in relation thereto.

Select Board and Board of Cemetery Commissioners recommend

ARTICLE 22: Columbus Day / Indigenous People's Day	<i>Citizens' Petition</i>
---	---------------------------

Shall the Westford Select Board declare the second Monday in October as both Columbus Day and Indigenous Peoples Day, superseding the previous declaration that eliminated Columbus Day with appropriate exercises in the schools and throughout the town to recognize the positive contributions of each group?

Select Board recommends and the DEI Committee does not recommend

Westford FY25 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 2024.

G. Thomas Clay (Chair)

J. Scott Hazelton (Vice-Chair)

John H. Cunningham (Clerk)

Chris Barrett

Andrea Peraner-Sweet

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

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

<p>Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2024</p>
--

Salary Ranges per Band

BAND	MIN	MID	MAX
10	150,917	164,683	178,449
9	130,509	146,823	163,137
8	120,885	135,995	151,104
7	110,384	125,055	139,725
6	96,029	114,065	132,101
5	84,221	99,016	113,810
4	75,684	88,981	102,277
3	65,718	77,895	90,071
2	57,591	68,241	78,890
1	48,405	56,908	65,411

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 FY25 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	N/A	15.00
Library Page	15.00	16.32
Transportation Dispatcher	15.00	24.97
COA Van Driver	21.00	21.85
Evening Supervisor/Senior Center	17.00	21.04
Senior Volunteer Worker	15.00	17.90
Student Intern	15.00	16.32
Receptionist	15.00	16.54
Registrar	15.00	17.90

Projected salary range adjustment of 2.0% for FY25

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).

Override Stabilization Fund: A special purpose stabilization fund to be used as a reserve to have available funds to offset a portion of the forecasted budget deficits in future fiscal years.

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.

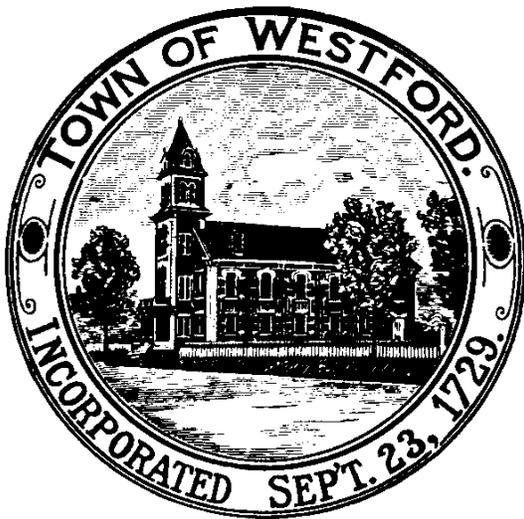
Special Education Reserve Fund: A reserve fund established in 2018 that allows the Westford Public Schools to appropriate any remaining balance in their general fund budget to pay for future unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation. Funds may be

expended from the reserve fund by a majority vote of the School Committee and Select Board. 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.

Town of Westford
55 Main Street
Westford, MA 01886



COME TO
TOWN MEETING
AND MAKE YOUR VOICE
HEARD

SATURDAY, March 23,
2024
9:00 AM
Westford Academy
30 Patten Road