

\$147,762,589

Westford Finance Committee

Report and Recommendations

**2025
Annual Town Meeting
Warrant**

**Westford Academy
30 Patten Road
Saturday, March 22, 2025
9:00 a.m.**

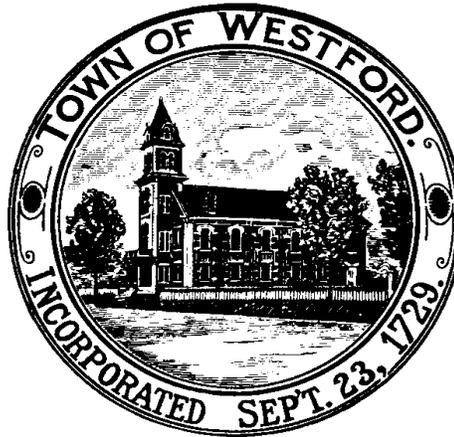


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Town Meeting Information
SATURDAY, March 22, 2025
9:00 AM

WESTFORD ACADEMY
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. We come together as neighbors to perform this task because citizenship calls for active participation and representative democracy requires it.

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 12, 2025, 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 12 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 19th 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 or mobility issues.

Arrival and check-in:

Check in will begin at 8 am, one 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. Two-way audio/visual communication between the gym and any other rooms we need to use has been installed. Each voter will receive a voting clicker at check in. The clickers will only work in the room to which you have been assigned by the tellers so you must stay in that room. Microphones will be set up for speakers in all rooms.

Food:

Coffee (8 am to 10 am) and lunch will be available for purchase in the cafeteria when we break around noontime.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be continued to Monday, March 24, 2025, 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 call (978)692-5501 or email accessibility@westfordma.gov no later than Wednesday, March 12.

Voting:

At check-in, you will be given an electronic vote tabulator or "clicker" which will be used for the entirety of the meeting. You should check the operation of your clicker when you enter the voting room. The Moderator will provide instructions for the testing and use of these devices. Your tabulator will be programmed to work in the room to which you have been assigned. 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:

"Town Meeting Time: A Handbook of Parliamentary Law" contains the rules by which the Meeting is conducted can be found at the J. V. Fletcher Library. Online copies of the Warrant Articles and Motions can be found here: <https://westfordma.gov/DocumentCenter/Index/1725>. 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. Your clicker will only work in the room to which you have been assigned.

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, if they are under 12 years of age they may sit with you in the audience as long as they don't disturb the proceedings. Free childcare is provided on site for younger children (advance sign up required) and older children may watch the proceedings from the non-voter room.

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 meeting 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 the non-voter room 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.

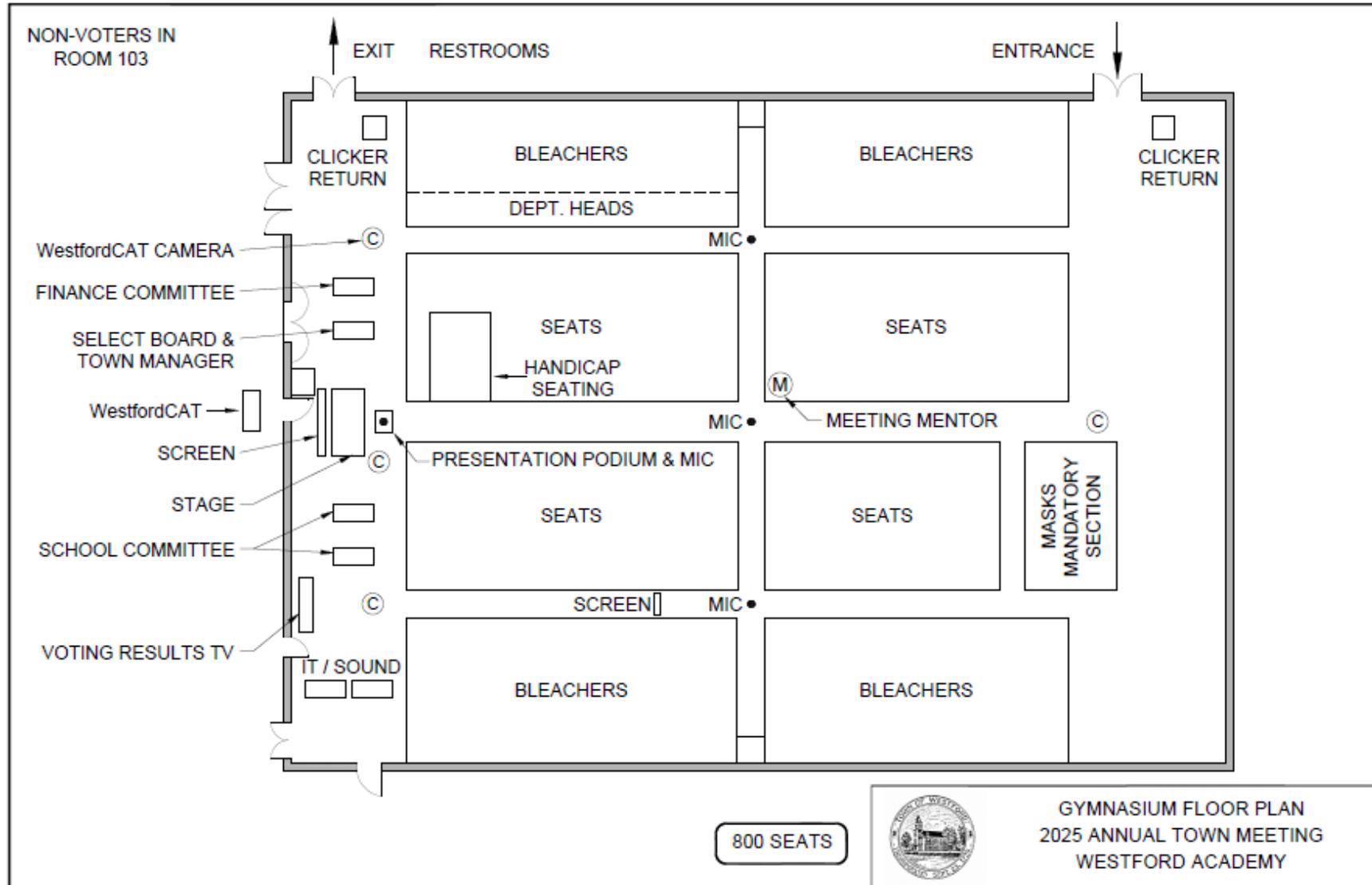
Westford FY26 Finance Committee Report

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

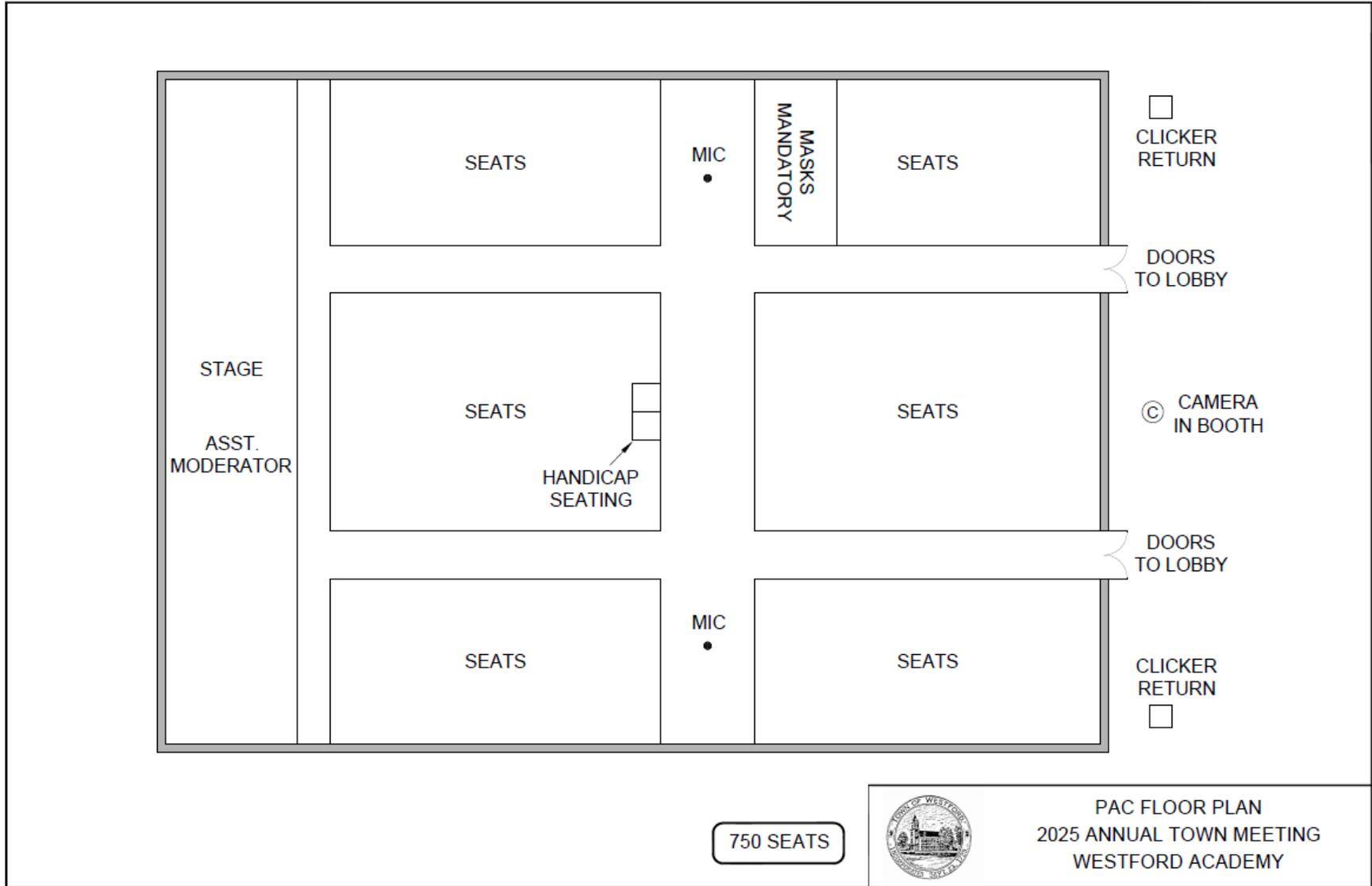
The Moderator may rule an amendment out of order if it is beyond the scope of the warrant article.

Thank you again for participating in our legislative process!

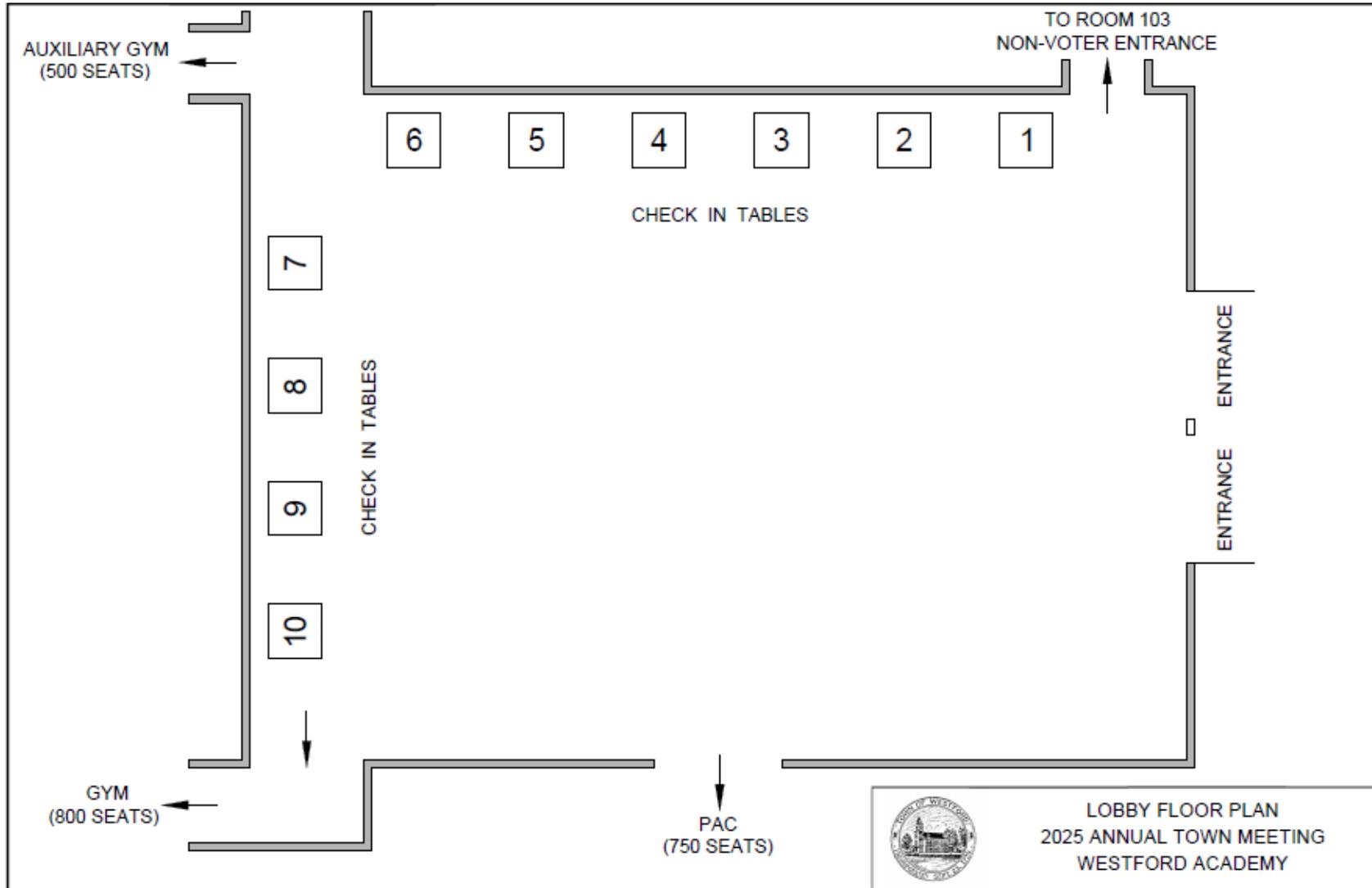
Westford Academy Gymnasium



Westford Academy Performing Arts Center



Westford Academy Lobby



Finance Committee FY26 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 FY26 budget. The FY26 budget presented is balanced without the need for a Proposition 2 ½ override or significant reduction in service. However, budget challenges persist, and one-time funding was used to balance the FY26 budget. These funds will not be available in the future. The Town Manager has stated that the budget challenges are structural, meaning that the Town’s expenses are increasing faster than revenue increases.

During the FY25 budget hearings, it was stated that if the override did not pass in the Spring of 2024, there would be several more reductions in FY26. The Town Manger together with the Finance Director and department heads worked diligently to fill the gap originally forecasted, avoiding further reductions. The chart below lists a high-level summary of the changes to the original forecasted revenue and expenses that provides some budgetary relief in FY26. For a detailed explanation, please watch the [Select Board meeting from December 10, 2024](#) and the [FY2026 Forecast Changes document](#).

Revenue Description	Amount (\$)	Comment
Local Revenue	561,111	Better than forecasted
State Aid	525,275	Better than forecasted
Other funds	7,415	Combination of available funds and forecast changes
Total Increase in Revenue	1,093,801	
Expense Description	Amount (\$)	Comment
Debt Service	232,123	Transfer funds to avoid borrowing (Article 2 at ATM)
Risk Management	118,353	Changes in Forecast and decrease in OPEB contribution
School Expense Reductions	1,287,751	Applied one time fund to reduce reductions to school expenses
School One-time Funds	806,179	Not sustainable
Town Expense Reductions	548,181	Efficiency gains and service reductions offset increase to NVTHS and other amts to be raised
Total Expense Reductions	2,992,587	

The revenue increases noted in the table above are extraordinary. For local revenue, the estimates made last year did not include new permitting for the MBTA zoning as it was too early at that time to rely on this increase. The increase in state aid is unprecedented and should not be counted on in the future. Several of the reductions in expenses are smart financial moves – such as paying off debt early to save interest payments (Debt Service) to free up operating budget, reducing the Recreation Enterprise subsidy to zero and the School Departments analysis of excess cash in their non-general funds. However, the one-time funds being used and the decrease to the Other Post-Employment Benefits (OPEB) contributions are concerning. We will not be able to continue this practice. Other funding or reductions will need to be found in future years. Although there was an overall reduction in expenses under risk management, this category includes Health Insurance, which has historically increased greatly from year to year. In addition, many of the budget challenges noted in last year’s budget are still present. Utilities (electric and natural gas), staff salaries keeping pace with comparable communities, and special education costs are among the biggest

concerns. While in FY25 we are seeing reductions in solid waste disposal expenses compared to previous years, the solid waste contract needs to be watched as expenses may increase in the future.

Independent of the operating budgets described above, the FY26 Capital Budget totaling \$13,091,414 continues the Town's investment in infrastructure. These Capital requests are funded through the use of multiple one-time funding sources, including Free Cash, Enterprise Retained Earnings, Community Preservation, Chapter 90, the Cemetery Expendable Trust, and the issuance of non-excluded bonds. Articles 5, 7, and 8 details these capital projects and include investments in the replacement of several vehicles, Pleasant Street and Patten Road sidewalk design, and annual computer replacements. The Town is asking to issue bonds for larger more expensive projects such as the Fire Engine Rescue Pumper vehicle, Robinson School MSBA feasibility study, and the Nutting Rd Community field replacement. It is worth noting that these bonds will be paid for within the levy limit (non-excluded debt).

As in the past, several factors which could impact the Town's budget moving forward are being watched. First is a consistently stagnant state local aid allocation. Although we saw a significant increase this year, this allocation may not keep pace with increasing costs in the future. 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 Health Insurance Trust continues to investigate ways to control/reduce these costs. Third is fluctuating new growth. Revenue from new growth has been increasingly relied upon to meet the challenge of increasing costs in the Town's budget. It is tied to the rate of real estate development, so as new development slows, revenue diminishes. Conversely, increases in real estate growth drive additional demands for services, and thus increases expenses. The Town is hopeful that the MBTA zoning bylaw will stimulate new growth, as we see in the FY26 estimates, but not strain the budget. Fourth is the decreasing commercial base. Over the past few years, the percentage of the tax levy paid by residents has increased, decreasing the contribution from the commercial sector. This puts more of the burden on residents. In an effort to increase the commercial sector, the Economic Development Committee has been working with a consultant to retain existing businesses and attract new businesses to Westford.

As we have done in the past, 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 and/or expand the Senior tax rebate program.
- Speak to our State representatives regarding the decrease in state aid and the increase of unfunded state mandates.
- Review contract lengths and investigate multi-year contracts to lock in reasonable, predictable increases from year to year.
- Create a plan for non-general funds and their use, similar the Schools Non-general fund guidebook created this year.
- Continue to monitor the School Food Service offset to ensure it keeps pace with inflation and attempt to recover employee benefit costs.

The Westford Finance Committee will continue to exercise its oversight responsibilities in a conscientious 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 FY26 budget challenges.

Town of Westford Finance Committee (FY25)

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	John Fryer	Beth Morrison
Shelby MacLeod, Vice-Chair	Jonathan Leffers	Hari Vetsa
Dennis Galvin, Clerk	Nate MacKinnon	Shinji Yue

FY26 Budget Policy Direction

The Town Manager will prepare the FY26 operating budget and a three-year projection of expenses and revenue. The FY26 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Make every attempt to fund 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 FY26 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. FY26 will continue to be extraordinarily challenging and will require steady communication among the 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, including but not limited to looking at solid waste collection and health care.
- 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 FY25, 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.
- 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 FY26 health insurance budget that is in line with the trustees’ recommendations.
- In the event that the above conditions are fully 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.

FY26 Budget Guidelines

The following were utilized to develop the FY26 recommended budget:

- Support a budget for FY26 which attempts to maintain similar levels of service to residents as in FY25, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision-making process regarding the affordability of our current service levels.
- Continue to fund our OPEB, which is primarily health care benefits for our retired teachers and Town workers. The Town Manager is recommending funding OPEB at \$1,000,000 in the FY26 operating budget (Article 10), which is level funded from last year. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY26 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$25,822 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 12).
- Continue to monitor the health insurance trust account with the goal of maintaining the trust fund balance at a minimum of \$3,700,000. The February 2025 balance is \$3,723,511 before accounting for investment income.
- Fund contractual salary increases for union employees. For the Town, the IAFF (fire fighters) contract expired 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 expiring on June 30, 2025. For Westford Public Schools, contracts for school custodians and Unit C (Educational Office Professionals) as well as Unit E (Educational Support Professionals) are settled through FY25. The School Committee signed the Memorandum of Agreement for Unit C and Unit E for FY26 to FY28 at their March 2, 2025 School Committee meeting. Agreements for Unit A (teachers and nurses), Unit B (curriculum coordinators/student support leaders), and Unit G (math and reading interventionists) are all settled through FY26. The food service workers' contract is settled through June 30, 2027.
- Fund \$2,639,048 in capital appropriations in "Pay-as-You-Go" funded with Free Cash. Another \$818,968 in retained earnings is being appropriated from the Water Enterprise, \$1,600,000 from the Stormwater Enterprise, and \$170,757 from the Ambulance Enterprise to fund their respective capital requests. There is currently \$573,396 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 FY25 estimated snow & ice deficit of \$400,000 with Free Cash (Article 2) rather than raising the deficit during the Fall Special Town Meeting as has been done in previous years.
- Use the Governor's initial state aid budget as a projection for FY26.
- Plan for \$850,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY26.

FY26 Recommended Budget

Description	Amount	Page
Operating Budget	\$137,649,144	54
Capital Appropriations	2,639,048	21
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	5,656,893	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	575,297	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	717,207	

Allowance for Abatements	525,000	
Total FY26 Budget	\$147,762,589	

Operating Budget

The Town’s operating budget is **\$137,649,144** for FY26. This year's operating budget increased by \$5,190,239, or 3.92%, over the FY25 operating budget of \$132,458,905.

Our budget is comprised of the personnel and expenses needed to provide the services provided by our Town. 51.71% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.13% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 17.50%, Enterprise Funds at 6.97%, Debt Service at 2.90%, and Community Preservation at 0.79% 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 132.38% over sixteen years, from \$6,455,000 in FY10 to a projected \$15,000,380 in FY26. In FY10, the Town had 729 employees and early retirees enrolled in the active plans and 183 retirees enrolled in the Medex plan. In FY25, the Town has 602 employees and early retirees enrolled in the active plans and 610 retirees enrolled in the Medex plan. The Middlesex retirement assessment for FY26 increased by 4.85% to \$7,267,921 from \$6,931,644 the previous year. Since FY10, this assessment has increased from \$2,562,317 by 183.64% 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 968.4 full-time equivalents (FTE) or people. Of those 732.9 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. The General Fund supports 669.5 of the school employees and 63.4 employees are funded from grants and revolving funds. The remaining 235.5 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 we receive are a direct result of the excellent people we employ in Westford.

Currently, Westford holds \$17,824,607 in debt obligations, including \$15,504,092 in outstanding principal and \$2,320,515 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$10,165,700, 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 the authorized debt has not been borrowed at this time. Debt obligations in the non-exempt category total \$7,658,907.

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 \$2,639,048 from Free Cash represents an increase of \$488,576 from the \$2,150,472 appropriated for capital in April of 2024. The town is also requesting to bond \$5,785,000 for four different projects. In addition, the Water Enterprise is requesting authorization to use retained earnings of \$818,968 for capital improvements. The Stormwater Enterprise is requesting to use retained earnings of \$1,600,000 to replace two culverts and the Ambulance Enterprise is requesting \$170,757 in retained earnings to replace cardiac monitors. 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 \$700,000 and other authorizations from available funds of \$2,077,641, is \$13,091,414 for FY26.

Other Articles

These funds represent \$629,000 in appropriations from Free Cash to supplement the FY25 budgets, including \$400,000 for the snow and ice deficit, \$9,000 to fund the Veterans Services expenses, and \$220,000 to fund health insurance for our retirees. The Recreation Enterprise is requesting \$55,000 from their retained earnings to continue funding their youth programming. The Water Enterprise is requesting authorization to use retained earnings of \$25,822 to fund OPEB for Water retirees. Lastly, we recommend authorizing \$110,000 from Free Cash for perchlorate-related expenses and \$200,000 to fund energy efficiency projects.

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 FY26 projections.

State & County Cherry Sheet Charges

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

Allowance for Abatements

Based on recent history, the allowance for abatements is increasing by approximately \$9,917, or 1.9% from \$515,083 in FY25 to \$525,000 in FY26. 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 and was recently reauthorized by the State Legislature. The maximum the Town can grant in exemptions is approximately \$239,277.

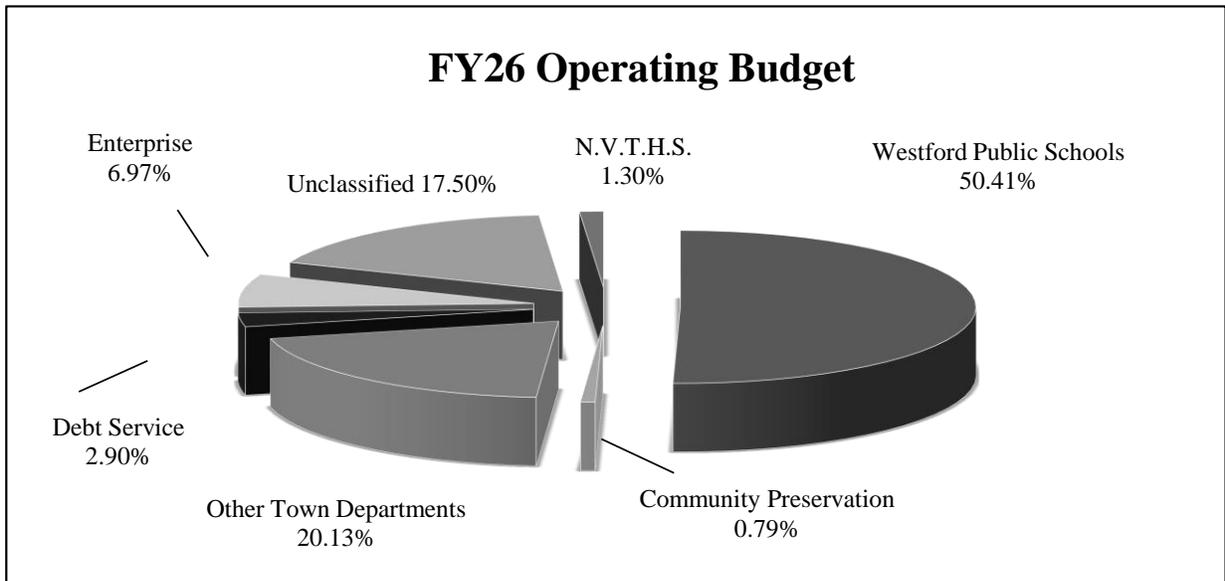
Westford FY26 Finance Committee Report

Allocation of FY26 Funding by Department

	DEPARTMENT	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET	FY25-FY26 \$ CHANGE	FY25-FY26 % CHANGE	% OF TOTAL INCREASE
122	Select Board	26,761	21,410	21,675	265	1.24%	0.0%
123	Town Manager	541,558	538,307	572,400	34,093	6.33%	0.7%
131	Finance Committee	2,515	95,524	102,533	7,009	7.34%	0.1%
132	Finance Director	163,713	160,215	163,657	3,442	2.15%	0.1%
135	Town Accountant	340,737	391,579	397,195	5,616	1.43%	0.1%
141	Board of Assessors	348,557	363,695	370,328	6,633	1.82%	0.1%
145	Treasurer/Collector	337,651	340,354	349,514	9,160	2.69%	0.2%
151	Legal Services	169,359	140,500	153,000	12,500	8.90%	0.2%
152	Human Resources	337,430	540,735	1,023,060	482,325	89.20%	9.3%
155	Technology	985,879	1,012,936	1,078,019	65,083	6.43%	1.3%
161	Town Clerk	304,363	352,096	336,612	(15,484)	-4.40%	-0.3%
170	Permitting Department	303,826	364,160	369,790	5,630	1.55%	0.1%
171	Conservation Commission	98,582	111,974	116,019	4,045	3.61%	0.1%
175	Planning Board	115,972	110,841	115,891	5,050	4.56%	0.1%
176	Zoning Board of Appeals	1,665	2,405	2,700	295	12.27%	0.0%
192	Town Hall	104,652	115,825	115,825	0	0.00%	0.0%
199	Public Buildings & Properties Maint.	250,744	263,731	298,066	34,335	13.02%	0.7%
210	Police Department	6,018,681	6,501,913	6,407,002	(94,911)	-1.46%	-1.8%
215	Public Safety Communications	833,361	934,586	936,084	1,498	0.16%	0.0%
220	Fire Department	4,382,843	4,349,250	4,426,783	77,533	1.78%	1.5%
241	Building Department	403,066	424,061	439,204	15,143	3.57%	0.3%
244	Sealer Weights & Measures	16,500	16,500	25,000	8,500	51.52%	0.2%
291	Emergency Management	12,150	12,344	12,542	198	1.60%	0.0%
292	Animal Control	50,763	46,645	55,134	8,489	18.20%	0.2%
294	Tree Warden	30,076	33,122	33,184	62	0.19%	0.0%
300	Westford Public Schools	65,889,564	67,585,355	69,388,572	1,803,217	2.67%	34.7%
310	Nashoba Tech	1,396,089	1,484,842	1,792,307	307,465	20.71%	5.9%
405	Departement of Public Works	2,913,022	3,017,243	3,011,084	(6,159)	-0.20%	-0.1%
430	Waste Disposal Services	2,146,508	2,641,789	2,612,442	(29,347)	-1.11%	-0.6%
442	Wastewater Treatment Management	242,650	259,864	281,845	21,981	8.46%	0.4%
491	Cemetery Department	191,012	195,077	204,792	9,715	4.98%	0.2%
510	Board of Health	447,558	510,403	524,848	14,445	2.83%	0.3%
541	Council on Aging	594,973	610,942	627,557	16,615	2.72%	0.3%
543	Veterans Services	105,514	116,797	111,996	(4,801)	-4.11%	-0.1%
610	Library	1,787,272	1,788,802	1,826,621	37,819	2.11%	0.7%
650	Parks	453,614	505,541	511,945	6,404	1.27%	0.1%
660	Land Management	94,461	54,300	54,800	500	0.92%	0.0%
670	Historical Commission	13,054	14,250	15,950	1,700	11.93%	0.0%
710	Debt Service	3,220,449	3,566,124	3,988,916	422,792	11.86%	8.1%
940	Otherwise Unclassified	(1,632,835)	(1,870,301)	(1,712,890)	157,411	-8.42%	3.0%
945	Employee Benefits & Miscellaneous	10,345,566	11,007,278	11,613,148	605,870	5.50%	11.7%
990	Transfers to/from Other Trusts	12,857,528	13,280,173	14,187,292	907,119	6.83%	17.5%
	Total General Fund	117,247,399	122,013,187	126,962,442	4,949,255	4.06%	95.4%
240	Community Preservation Fund	994,701	1,121,028	1,089,168	(31,860)	-2.84%	-0.6%
600	Water Enterprise	4,049,878	5,020,758	5,214,665	193,907	3.86%	3.7%
630	Recreation Enterprise	1,186,409	1,194,227	1,223,281	29,054	2.43%	0.6%
640	Ambulance Enterprise	1,498,663	1,686,441	1,580,337	(106,104)	-6.29%	-2.0%
650	Stormwater Enterprise	1,117,503	1,423,264	1,579,251	155,987	10.96%	3.0%
	Total Operating Budget	126,094,554	132,458,905	137,649,144	5,190,239	3.92%	100.0%

Westford FY26 Finance Committee Report

Allocation of Budget by Function				
	FY25 BUDGET	FY26 TMR	FY25 to FY26 \$ Increase	FY25 to FY26 % Increase
General Government	4,926,287	5,586,284	659,997	13.40%
Public Safety	12,318,421	12,334,933	16,512	0.13%
Education	69,070,197	71,180,879	2,110,682	3.06%
Public Works	6,113,973	6,110,163	(3,810)	-0.06%
Health & Human Svcs	1,238,142	1,264,401	26,259	2.12%
Culture & Recreation	2,362,893	2,409,316	46,423	1.96%
Debt Service	3,566,124	3,988,916	422,792	11.86%
Unclassified	22,417,150	24,087,550	1,670,400	7.45%
Community Preservation	1,121,028	1,089,168	(31,860)	-2.84%
Water Enterprise	5,020,758	5,214,665	193,907	3.86%
Recreation Enterprise	1,194,227	1,223,281	29,054	2.43%
Ambulance Enterprise	1,686,441	1,580,337	(106,104)	-6.29%
Stormwater Enterprise	1,423,264	1,579,251	155,987	10.96%
TOTAL OPERATING BUDGET	132,458,905	137,649,144	5,190,239	3.92%



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 FY10 actuals to the FY26 budget, expenses are growing at a compounded annual growth rate (CAGR) of 2.9% before "adjustments" (items that materially affect comparisons) and remains at 2.8% after "adjustments." Revenues are growing at a CAGR of 3.0%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to \$16.6 million of new growth that Westford has experienced since FY10. 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 2.0% after adjustments. Public Safety growth of 3.4% 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 3.0% and 7.3%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.2%. Health and Human Services is growing at 3.2% as the Board of Health, Council on Aging, and Veterans Services continue to adapt to meet our population's 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 (+0.7% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue (+1.5% increase, +2.7% excluding Massachusetts School Building Authority 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 FY26)

	<i>DOLLARS IN 000'S</i>				Adjustment	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2026</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$5,586	\$2,006	2.8%	-\$652	\$1,354	2.0%
Public Safety	\$7,007	\$12,335	\$5,328	3.6%	-\$444	\$4,884	3.4%
Westford Public Schools	\$43,489	\$69,389	\$25,900	3.0%		\$25,900	3.0%
Nashoba Tech	\$582	\$1,792	\$1,210	7.3%		\$1,210	7.3%
Public Works	\$4,292	\$6,110	\$1,818	2.2%		\$1,818	2.2%
Health & Human Services	\$760	\$1,264	\$504	3.2%		\$504	3.2%
Culture and Recreation	\$1,681	\$2,409	\$728	2.3%		\$728	2.3%
Debt Service	\$9,713	\$3,989	(\$5,724)	-5.4%		-\$5,724	-5.4%
General Liability and Employee Benefits	\$9,591	\$24,088	\$14,497	5.9%		\$14,497	5.9%
Total General Fund	\$80,695	\$126,962	\$46,267	2.9%	-\$1,096	\$45,171	2.8%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$1,205	\$606	4.5%		\$606	4.5%
Other	\$1,723	\$1,812	\$89	0.3%		\$89	0.3%
Total	\$83,012	\$129,979	46,962	2.8%	-\$1,096	\$45,866	2.8%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$99,419	\$43,972	3.7%		\$43,972	3.7%
State Aid	\$19,882	\$22,117	\$2,235	0.7%		\$2,235	0.7%
Local Revenue	\$6,467	\$8,271	\$1,804	1.5%	\$1,615	\$3,419	2.7%
Other	\$84	\$178	\$94	4.8%		\$94	4.8%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$129,985	\$48,105	2.9%	\$1,615	\$49,720	3.0%

Note: Adjustments for General Government are Compensation Reserves in the Personnel Budget and Finance Committee Reserves; Public Safety are police cruisers and firefighter protective clothing moving from Capital to Operating Expenses and the elimination of the fire SAFER Grant. Adjustments to Local Revenue are the Massachusetts School Building Authority payments for the construction of the Stony Brook, Crisafulli, and Miller Schools.

Revenue and Available Funds

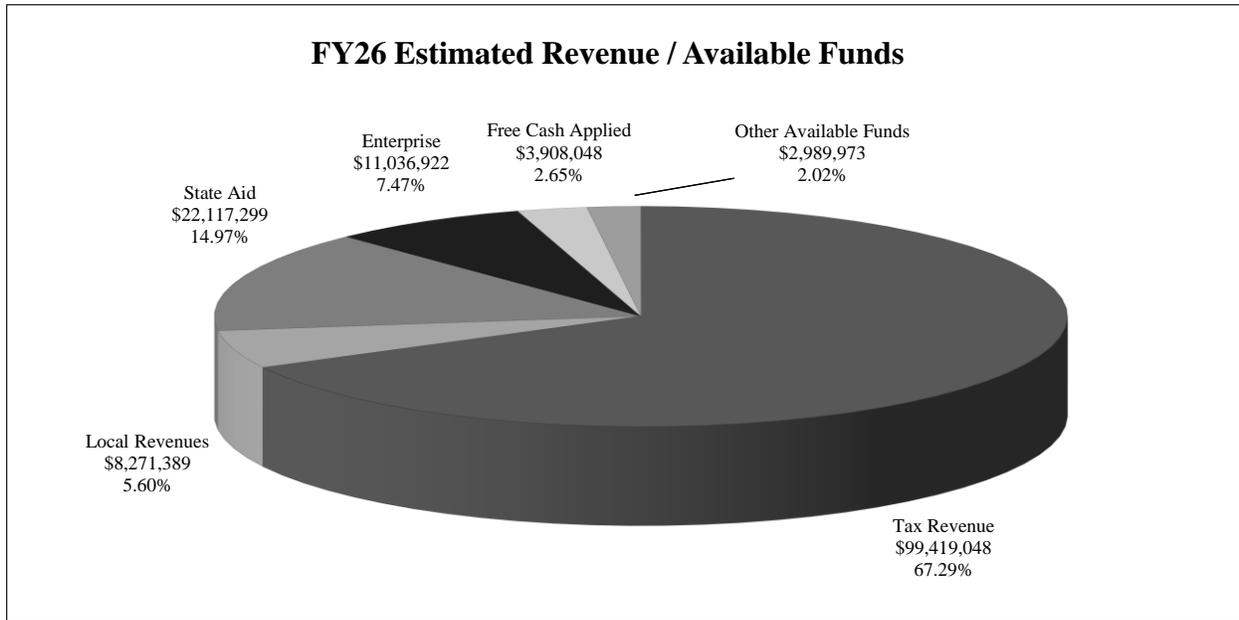
FY26 Projected Revenue

	FY25 Budgeted Revenue	% of Total Revenue	FY26 Budgeted Revenue	% of Total Revenue	% Change from FY25
Property Tax Revenue (residential & commercial) - Base*	95,026,800		98,569,048		3.73%
New Growth	684,063		850,000		24.26%
Subtotal: Property Tax	95,710,863	68.11%	99,419,048	67.28%	3.87%
State Aid	21,675,207	15.42%	22,117,299	14.97%	2.04%
Local Revenue	7,717,769	5.49%	8,271,389	5.60%	7.17%
Enterprise Revenue / Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	7,944,322	5.65%	11,036,922	7.47%	38.93%
Available Funds (Overlay Surplus, Community Preservation funds, Revolving funds, etc.)	4,813,566	3.43%	3,339,883	2.26%	-30.62%
Appropriations From Free Cash (estimated)	2,661,448	1.89%	3,578,048	2.42%	34.44%
Total Revenue	140,523,175	100.00%	147,762,589	100.00%	5.15%

**Note: The Tax Revenue Base increase of 3.87% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.99% (\$99,419,048/\$95,710,863) 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 Westford were completed, there are several projects that are either in the permitting process or currently under construction. Examples of development include: 16 single-family homes at Wendell Place (off Nutting Road); a 530-unit multi-family redevelopment located on Powers Road (the first project seeking permitting under the Town’s MBTA Communities Multi-family Overlay District bylaw); a 56,458 square foot tenant improvement in the existing building at 10 Lyberty Way; a new approximately 16,760 SF building at 400 Littleton Road (Kimball Farm); construction of two commercial buildings totaling 11,240 SF at 478 Groton Road; a 1,748 SF restaurant at 73 Brookside Road (former Willows location); a 14,400 SF daycare facility at 208 Littleton Road (former Very Fine location); two new single family homes at 409 – 415 Groton Road; an additional two single-family homes to be issued for Colonel Rolls Drive; an additional 11 single-family homes in Spalding Hills Estates; and the seven-unit community workforce housing development at the Drew Farmhouse at 70 Boston Road. The Town anticipates approximately \$850,000 in new growth for FY26.



The data above concerning the state aid represents the governor’s initial budget proposal from the end of January 2025. The Chapter 70 funding (for education) is proposed to increase by 1.85% or \$75 per student, and Unrestricted Government Aid is increasing by 2.20%.

Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase by 7.17%. We are budgeting increases to several accounts, including motor vehicle excise as the cars are assessed based on their Kelly Blue Book value. 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 \$594,000 we are projecting in the FY26 budget.

The enterprise revenue/retained earnings appropriation is increasing by \$3,092,600, or 38.93%. The Recreation Enterprise final revenue projection, as approved by the Department of Revenue in FY25, was \$958,300 with \$200,000 in retained earnings to offset the general fund contribution. The FY26 projection for Recreation Enterprise revenue is \$1,043,281, with \$235,000 in retained earnings being applied. Of the \$235,000, \$55,000 is being used to supplement the FY25 Recreation expense budget. The Water Enterprise is increasing from \$5,020,758 in FY25 to \$6,033,633 in FY26 as they are spending more from retained earnings in FY26 (\$818,968) for capital than they did in FY25 (\$50,000). The Stormwater Enterprise is also increasing by \$1,735,987 primarily due to a decrease in retained earnings to use for capital projects, with \$20,000 appropriated in FY25 versus \$1,600,000 in FY26. The Ambulance Enterprise is also increasing slightly from \$922,000 in FY25 to \$1,145,757 in FY26.

The amount of available funds used has decreased by \$1,473,683, or 30.62%, from \$4,813,566 in FY25 to \$3,339,883 in FY26. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY26 Council on Aging budget, \$25,000 from the Opioid Settlement Fund to offset the Community Wellness Coordinator’s salary, \$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 FY26 Cemetery Budget \$25,822 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$100,000 from overlay surplus, and \$3,136,514 in Community Preservation funding.

Westford FY26 Finance Committee Report

The appropriation from Free Cash is increasing by \$916,600, or 34.44%, from \$2,661,448 in FY25 to \$3,578,048 in FY26. This year, the Town is recommending using \$2,639,048 in Free Cash to fund capital items, \$400,000 to fund the snow & ice deficit, \$9,000 to supplement the FY25 Veterans Expense budget, \$220,000 to fund health insurance for retirees, \$110,000 to fund ongoing perchlorate remediation expenses, and \$200,000 for time-sensitive energy efficient projects.

The chart below displays the additional FY26 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 FY26 General Fund Revenue		
New Revenue	FY26	Subtotal
Tax Revenue: Prop. 2 ½ Increase	2,354,798	
Tax Revenue: New Growth	850,000	
Tax Revenue: PY Excess Capacity	34,044	
Tax Revenue: Debt Exclusions	469,343	
Local Revenue	553,620	
State Aid	442,092	
Total New G/F Revenue		4,703,897
Allocation of New Revenue	FY26	Subtotal
Employee Benefits and General Insurance	1,670,400	
Net Debt Service	422,792	
NVTHS Assessment	307,465	
Other Amounts to be Raised	9,133	
Allowance for Abatements	9,917	
State Assessments	(22,377)	
Subtotal		2,397,330
Funds Remaining for Departmental Expenses		2,306,567
WPS Budget	FY26	Subtotal
Westford Public School Budget – 78%	1,803,217	
Net Town Operating Budgets – 22%	503,350	
Subtotal		2,306,567
Net Remaining		0

A Balanced Budget

For the eleventh consecutive year, the Town Manager is presenting a balanced budget to Town Meeting without planning to use Free Cash to balance the budget at the Fall Special Town Meeting. Free Cash is our Town’s savings. Westford uses the 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 6.67% of the general fund operating budget, or \$2,064,821 over the 5% minimum recommended reserves as of June 30, 2025.

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 planning process for the funds used for capital purchases. We also rely 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 (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. Below is a list of five-year prioritized list of projects from all departments, which continues to be updated each year:

Department	FY26	FY27	FY28	FY29	FY30
Technology	\$605,000	\$1,014,000	\$414,000	\$414,000	\$414,000
Permitting	-	100,000	-	-	-
Public Buildings	98,000	-	-	-	-
Police	40,396	-	-	-	-
Fire	1,385,000	-	150,000	-	-
Ambulance Ent.	170,757	-	557,050	-	-
Schools	2,750,460	275,000	1,835,000	-	-
DPW - Engineering	1,530,000	5,500,000	2,240,000	2,350,000	3,000,000
DPW - Highway	2,393,293	4,195,000	2,095,000	1,095,000	295,000
Stormwater Ent.	1,600,000	2,800,000	-	-	-
Wastewater Trtmt.	-	-	-	-	-
Water Ent.	818,968	4,989,140	305,280	1,170,000	-
DPW - Cemetery	90,000	15,000	180,000	15,000	45,000
DPW - Parks and Grounds	2,350,000	872,000	6,365,000	500,000	70,000
Total	\$13,831,874	\$19,760,141	\$14,141,330	\$5,544,000	\$3,824,000

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

- o 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
- o any construction or rehabilitation costs resulting from the Westford Public Schools’ MSBA (Massachusetts School Building Authority) program. Robinson Elementary School has been accepted into the MSBA program to be evaluated. Article 7 asks for a feasibility study, a requirement of the MSBA process, to evaluate the direction to proceed. The Millennium building has exceeded its expected life.

Westford FY26 Finance Committee Report

- a solution to the old fire station at 51 Main Street 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 as the Town continues to develop its Facilities Assessment and plans to issue that final report in April 2026.

For FY26, the Capital Planning Committee initially recommended \$13,091,414 for capital purchases as shown in the table below. It is not the Capital Planning 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 it may still be included in the Capital Planning 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	380,000				IT	Scheduled Replacement
Server/Storage Replacements	25,000				IT	Scheduled Replacement
Replace Town Copier	150,000				IT	Replace Obsolete
DPW Synchro Flow Pump System Replacement	70,000				Public Buildings	Facility Repair
Replacement of 2nd Floor AC at IT Building	28,000				Public Buildings	Facility Repair
Taser Replacement	40,396				Police Dept.	Replace Obsolete Equipment
Nabnasset Library Rooftop HVAC Replacement	180,000				Schools	Facility Improvement
Robinson Schl Replace Crumbling Curbing	40,000				Schools	Replace Obsolete Equipment
Blanchard Schl Replace Stand-by Generator	90,000				Schools	Facility Repair
Abbot WWTP Ext. Wood Siding, Roof, and Trim	50,000				Schools	Facility Repair
Blanchard WWTP Roof and HVAC Replacement	400,000				Schools	Facility Repair
Dam Improvements - Engineering Design	530,000				DPW - Engineering	Facility Improvement
Pleasant Street - Patten Road Sidewalk Design	150,000				DPW - Engineering	Facility Improvement
Bucket Truck	250,000				DPW - Highway	Replace Obsolete Equipment
Plows for Various Vehicles	205,652				DPW - Highway	Replace Obsolete Equipment
4x4 Utility Truck w/Plow		86,939			Water	Scheduled Replacement
Leak Detection Equipment		27,621			Water	Expanded Service
New Source Investigation		100,000			Water	Expanded Service
Forge Village #1 & #2 Pump Station Upgrades		546,000			Water	Facility Improvement
Security Cameras		58,408			Water	Facility Improvement
Reed Brook and Acton Road Culverts Const.		1,600,000			Stormwater	Facility Repair

Westford FY26 Finance Committee Report

Description	Free Cash	Enterprise Funds	Non-excluded Debt	Revolving Accounts / Other	Department	Category
Three Cardiac Monitors		170,757			Ambulance	Replace Obsolete Equipment
Fire Engine Rescue Pumper			1,385,000		Fire Dept.	Scheduled Replacement
Robinson School MSBA Feasibility Study			1,600,000		Schools	Facility Improvement
West St. at N. Main Pedestrian Improvements			800,000		DPW - Engineering	Facility Improvement
Nutting Rd. Community Field Synthetic Turf Replacement			2,000,000		DPW - Parks & Grounds	Replace Obsolete Equipment
FY26 Pavement Management Program				1,430,000	DPW - Highway	Scheduled Replacement
FY26 Pavement Management Reevaluation				50,000	DPW - Highway	Facility Repair
6-Wheel Dump Truck with Plow (Swaploader)				248,943	DPW - Highway	Scheduled Replacement
6-Wheel Dump Truck with Plow				258,698	DPW - Highway	Scheduled Replacement
1-Ton Dump Truck w/plow				90,000	DPW - Cemetery	Scheduled Replacement
Total	2,639,048	2,589,725	5,785,000	2,077,641		

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 5 and 7.

American Rescue Plan Act (ARPA) Funding

On June 16, 2021, Westford received the first ARPA fund payment of \$3,708,985. The second and final payment was deposited on September 29, 2022, in the amount of \$3,708,986 resulting in a total of \$7,417,971 of funding. The purpose of ARPA funding was to 1.) Support public health expenditures; 2.) Address the negative economic impacts caused by the public health emergency; 3.) Replace lost public sector revenue; 4.) Provide premium pay for essential workers; and 5.) Invest in water, sewer, and broadband infrastructure.

Governments that received less than \$10,000,000 in ARPA funding have streamlined reporting requirements and can use ARPA funding for any government purpose except for paying for debt service, settlements, offsetting tax revenues, contributing 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. The Select Board has approved 122 projects totaling the full \$7,417,971.

The Town has until December 31, 2026, to spend the remaining funds. Any unspent funds from the active projects are mandated to be returned to the U.S. Treasury. More information can be found on the [town’s website](#).

Westford FY26 Finance Committee Report

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	(99,962)	
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	(3,645)	
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	(17,254)	
Community Wellness Coordinator (1.5 Years)	1/11/2022	(150,000)	
Mobile Mental Health / Wellness Clinician	1/11/2022	(37,300)	
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	(64,997)	
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 & Other Building Projects	4/26/2022	(172,108)	
51 Main Street Sustainability and Energy Efficiency Proposal	4/26/2022	(82,800)	
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)	
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	(22,859)	
Phone System Upgrades to Comply with 911 Requirements	8/9/2022	(51,832)	

Westford FY26 Finance Committee Report

	Date of Appropriation	Total Appropriated	Balance Remaining
WestfordCAT Millennium School Meeting Room Equipment Upgrades to Improve Sound Quality of Recordings	8/9/2022	(2,014)	
WestfordCAT Studios (Groton Road, Town Hall, and Millennium School) Network Video Production Storage Upgrades	8/9/2022	(8,834)	
WestfordCAT Audio Equipment Upgrades for School Sports Coverage	8/9/2022	(1,316)	
Diesel Fuel Supplemental Appropriation for School Buses	8/9/2022	(23,528)	
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	(2,761)	
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	(10,210)	
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	(88,937)	
Gasoline / Diesel Fuel Supplemental Appropriation (for all Town Fleet)	12/13/2022	(11,115)	
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	(10,764)	
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	(48,415)	
Public Safety Radio Upgrade	1/10/2023	(859,083)	
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	(18,431)	
Sigma Tactical Wellness Checks	4/11/2023	(51,311)	
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)	
Active Assailant Training - Community Safety - 2024	6/6/2023	(15,968)	
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)	

Westford FY26 Finance Committee Report

	Date of Appropriation	Total Appropriated	Balance Remaining
WCAT's Storage for Media Programs, Meetings, Projects and Archiving	6/6/2023	(3,990)	
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	(11,650)	
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	(3,209)	
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	(46,960)	
Townwide Strategic Plan	7/25/2023	(64,923)	
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	(24,000)	
Two-way Audio Visual Equipment for WCAT	11/28/2023	(3,540)	
Additional 6 Poll Pads	11/28/2023	(9,500)	
Shuttle Service for Annual Town Meeting	2/13/2024	(1,344)	
Equipment to hold Annual Town Meeting in Multiple Locations	5/28/2024	(22,407)	
Cash counting machine for the Treasurer/Collector's Office	7/30/2024	(478)	
Survey Services at 12 North Main Street	8/13/2024	(14,900)	
Sustainability Support Services through NMCOG	8/13/2024	(50,000)	
ATV for Public Safety	8/27/2024	(13,796)	
Additional Expenses for the 10/21/24 Special Town Meeting	8/27/2024	(12,592)	
Optic Fiber Repair	9/24/2024	(14,260)	
Microsoft Office Subscriptions	9/24/2024	(177,000)	
Assistance and/or remediation with PFAS Testing	10/21/2024	(20,000)	
Communications Consultant	10/29/2024	(65,000)	
Town Hall Meeting Rooms Hybrid Meeting Upgrades	11/12/2024	(87,691)	
Town Building Weatherization Match	11/12/2024	(26,066)	
WFD - Overtime to Maintain Staffing Levels	11/12/2024	(75,000)	
WPD- Additional Hybrid Cruiser	11/12/2024	(58,483)	
Technology - Wireless Network for Town Meeting	11/12/2024	(29,214)	
Communications Consultant	12/17/2024	(80,000)	
WPD- Additional Hybrid Cruiser	12/17/2024	(6,625)	
Health Insurance Expenses	12/17/2024	(403,263)	
Total Appropriation / Available Balance	3/8/2024	(7,417,971)	-

FY24-FY26 Financial Summary and Reserves

Financial Summary of Expenses and Receipts

	FY24 Budget	FY25 Budget	FY26 Projected
Operating Budget	127,882,386	132,458,905	137,649,144
Capital Plan - "Pay as You Go"	2,768,859	2,150,472	2,989,048
Total Other Articles	7,696,145	4,092,967	5,306,893
Total Other Amounts to be Raised	934,598	566,164	575,297
Stat and City Cherry Sheet Charges	599,598	739,584	717,207
Allow Abate & Exempt (Overlay)	485,908	515,083	525,000
Total Amount to be Raised	140,367,495	140,523,175	147,762,589
Tax Revenue	92,711,637	95,710,863	99,419,048
Local Revenue	7,463,398	7,717,769	8,271,389
State Aid	21,087,696	21,675,207	22,117,299
Free Cash - Appropriations From	5,133,955	2,661,448	3,928,048
Other Available Funds	4,910,447	4,813,566	2,989,883
Enterprise Revenue	9,060,362	7,944,322	11,036,922
Total Revenue	140,367,495	140,523,175	147,762,589

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY24 Actual	FY25 Projected	FY26 Projected
Free Cash - Beginning Balance	5,791,559	4,581,763	5,653,000
Free Cash Applied	(5,133,955)	(2,661,448)	(3,578,048)
Est. Free Cash Generated	3,924,159	3,732,685	2,000,000
Free Cash - Ending Balance	4,581,763	5,653,000	4,074,952
Stabilization Cash Fund Balance	5,939,046	6,181,570	6,226,570
Total Cash Reserves - Ending Balance	10,520,809	11,834,570	10,301,522
Minimum Recommended Reserves - 5% of Operating Budget	5,984,133	6,191,701	6,438,997
Above Minimum Recommended Reserves	4,536,676	5,642,869	3,862,525

Department Detail – General Government

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase	% Increase
Personal Services	3,053,093	3,297,216	3,360,447	63,231	1.92%
Expenses	1,345,824	1,309,051	1,425,837	116,786	8.92%
Subtotal	4,398,917	4,606,267	4,786,284	180,017	3.91%
Other*	35,045	320,020	800,000	479,980	149.98%
Total	4,433,962	4,926,287	5,586,284	659,997	13.40%

* 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 General Government FY26 Budget reflects the regular operating budget of all General Government departments and reflects an increase of \$659,997, or 13.40% over the FY25 budget of \$4,926,287.

The Compensation Reserve in Human Resources is budgeted at \$700,000. This reflects an increase of \$375,000, or 115.38% and has been adjusted in consideration of one expired contract for IAFF as of June 30, 2024 and five collective bargaining agreements which are up for negotiation in FY26.

The Town Manager budget for Personal Services increased by 6.16%. This is due to funding the Community Wellness Coordinator, which is funded partially out of the general fund and partially out of the Opioid Settlement funds. The Town Manager Expense budget in FY26 was increased by 11.33% to provide for dues and memberships. This includes reinstatement of some dues that were eliminated in FY25 due to our budgetary challenges. The overall budget in FY26 increased by \$34,093, or 6.33%.

The Town Technology Budget is increasing by \$65,083 or 6.43% as a result of the town’s transition from mostly self-hosted Microsoft services to the recommended Microsoft Government Cloud services which will allow for security improvements and CJIS compliance for the Police Department.

The Town Clerk budget for FY26 is \$336,612 or a reduction of 4.40% due to the combining of two part-time positions within the Town Clerk's office into one full-time position.

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 \$375,000, or 115.38%, from \$325,000 in FY25.

- **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 and 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. For FY26, the Finance Committee Reserve will remain at \$100,000.

Department Detail - Public Safety

	FY24	FY25	FY26		
	Actual	Budget	TMR	\$ Increase	% Increase
Personal Services	10,701,430	11,189,667	11,190,089	422	0.00%
Expenses	1,046,010	1,128,754	1,144,844	16,090	1.43%
Total	11,747,440	12,318,421	12,334,933	16,512	0.13%

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

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

Police Department

The Police Department budget is recommended to decrease by \$94,911, or 1.46%, from \$6,501,913 in FY25 to \$6,407,002 in FY26. There is a recommended budget decrease in **Personal Services** of \$82,372 or 1.40% from \$5,884,010 in FY25 to \$5,801,638 in FY26 due to the retirement of several senior officers and significant reductions in court time resulting from policy changes at the courts. A decrease in **Expenses** of 12,539 or 2.03% from \$617,903 in FY25 to \$605,364 in FY26. This is the result of increased fuel efficiency due to hybrid cruiser use.

Public Safety Communications

The Public Safety Communications budget is recommended to increase by \$1,498, or 0.16%, from \$934,586 in FY25 to \$936,084 in FY26. All public safety calls (9-1-1, emergency, routine and business) are now received and processed at this central location. The department operates on a 24/7 basis. **Personal Services** are budgeted for a recommended increase of \$2,163, or 0.25%, from \$879,361 in FY25 to \$881,524 in FY26. The increase is due to contractual step increases and training costs. **Expenses** are budgeted to decrease by \$665, or 1.20%, from \$55,225 in FY25 to \$54,560 in FY26.

Fire Department

The Fire Department budget is recommended to increase by \$77,533, or 1.78%, from \$4,349,250 in FY25 to \$4,426,783 in FY26. **Personal Services** have increased by \$57,639 or 1.46% from \$3,960,644 in FY25 to \$4,018,283 in FY26. These costs are related to salary step increases. There is a recommended increase in **Expenses** of \$19,894, or 5.12%, from \$388,606 in FY25 to \$408,500 in FY26 due to the increased cost of vehicle maintenance, repairs, and fuel.

Building Department

The Building Department Budget is recommended to increase \$15,143 or, 3.57%, from \$424,061 in FY25 to \$439,204 in FY26. **Personal Services** are budgeted to increase by \$14,643, or 3.57%, from \$409,966

in FY25 to \$424,609 in FY26. This is due to an increase in costs related to on-call inspectional coverage. **Expenses** will increase by \$500, or 3.55%, from \$14,095 in FY25 to \$14,595 in FY26.

Sealer of Weights and Measures

The Sealer of Weights and Measures budget will increase from \$16,500 in FY25 to \$25,000 in FY26. The Northern Middlesex Council of Governments (NMCOG) notified the Town that they will not be providing Sealer of Weights and Measures services after December 31, 2024. The Town of Chelmsford has proposed an Inter Municipal Agreement between the Town's of Chelmsford, Tewksbury and Westford to hire a full-time position for their Sealer of Weights and Measures. This includes paying for their salary, benefits, travel, training, and equipment. Westford would contribute \$25,000 and Tewksbury and Chelmsford would contribute \$30,000 each for FY26. This is based off the estimated workload and number of devices in each town.

Emergency Management

The Emergency Management budget recommends an increase of \$198, or 1.60%, from \$12,344 in FY25 to \$12,542 in FY26. **Personal Services** are budgeted to increase from \$9,894 in FY25 to \$10,092 in FY26 to fund two co-directors. **Expenses** will remain stable from FY25 to FY26 at \$2,450.

Animal Control

The Animal Control budget is recommended to be increase by \$8,489, or 18.20%, from \$46,645 in FY25 to \$55,134 in FY26 to align with actual costs on a year to year basis. **Personal Services** is recommended to increase by \$8,089, or 18.96%, from \$42,670 in FY25 to \$50,759 in FY26. This is the result of an increase in sick leave, vacation, and overtime costs. **Expenses** are expected to increase by \$400, or 10.86%, from \$3,975 in FY25 to \$4,375 in FY26. The expenses are related to vehicle maintenance.

Tree Warden

The Tree Warden is responsible for the care of public shade trees along the Town's ways and public areas. This work is managed by the Highway Department but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. There is a \$62 increase, or 0.19%, from \$33,122 in FY25 to 33,184 in FY26. **Personal Services** are recommended to increase by \$62, or 1.99%, from \$3,122 in FY25 to \$3,184 in FY26. **Expenses** will remain stable at \$30,000.

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.

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase	% Increase
Westford Public Schools	65,889,564	67,585,355	69,388,572	1,803,217	2.67%
Nashoba Valley Technical High School	1,396,089	1,484,842	1,792,307	307,465	20.71%
Total	67,285,653	69,070,197	71,180,879	2,110,682	3.06%

Westford Public Schools

For FY26, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget of \$69,388,572. This is an increase of \$1,803,2157 or 2.67%, over the FY25 budget. This includes \$338,325 in additional FY26 Chapter 70 funds from the state.

This year, the Superintendent of Schools, in collaboration with district leadership, prepared the FY26 preliminary budget following a thorough analysis of the FY25 budget, current student enrollment, and projected enrollment for FY26. The process included participation in Efficiency meetings with the Town of Westford Tri-Boards, a line-by-line budget analysis comparing actuals to historical data, and frequent meetings with the School Committee Finance Subcommittee to develop the Non-General Fund Guidebook. Additional factors informing budget development included impending contract negotiations with multiple bargaining units, as well as increases in Special Education tuition costs, transportation, and contracted services.

The \$307,465, or 20.71% increase in the funding for Nashoba Valley Technical High School (NVTHS) is primarily due to increased enrollment by Westford students.

Major Changes Reflected in the FY26 Budget

Enhanced Utilization of Revolving Accounts (Total: \$406,179)

1. **Optimizing Account Usage:** The School Committee’s Finance Subcommittee conducted a comprehensive review of non-General Fund balances, including revolving accounts and special revenue funds. This resulted in the establishment of a Non-General Fund Guidebook to guide the annual budget process.
2. **Sustainability Goals:** Our goal is to develop a sustainable plan over the next 3–4 years to achieve target balances for revolving accounts and special revenue funds. Once the target balances are reached, new funding will need to be identified in order to support the General Fund as the increased offsets will no longer be available. The combined total offset increase across various areas is \$406,179. Recommended changes include:

- School Building Usage: \$50,000 (+\$20,000)
- Integrated Preschool: \$282,000 (+\$25,000)
- Early Arrival Program: \$10,000 (+\$7,500)
- Extracurricular Fees: \$178,485 (+\$31,000)
- Music Fees: \$185,000 (+\$35,000)
- Lost Books: \$2,000 (+\$2,000)
- Parking Fees: \$70,000 (+\$20,000)
- School Choice: \$789,000 (+\$260,000)
- Food Service: \$162,970 (+\$5,679)

Increased Circuit Breaker Offset (Total: \$400,000)

The proposed Circuit Breaker offset increase is \$400,000, reflecting FY25's Circuit Breaker reimbursement, which is \$400,000 higher than FY24. The full FY25 reimbursement of \$3,040,472 will be used in FY26 to offset Out-of-District tuition costs.

Expense Reductions (Total: \$583,261)

1. Enrollment Adjustments: (-\$140,002)
 - Reduce 2.0 FTE elementary teachers (absorbed through retirements)
 - 1.0 FTE Kindergarten teacher at Miller.
 - 1.0 FTE Kindergarten teacher at Nabnasset.
2. Elementary MTSS Model Adjustments: (-\$292,509)
 - Reduce interventionists from 24.2 FTEs to 15.0 FTEs across six elementary schools due to decreased student needs.
3. Energy Efficiency Savings: (-\$42,000)
 - \$42k in cost savings from lighting upgrades at Westford Academy and Miller.
4. Administrative Support Adjustment: (-32,560)
 - Reduce 0.2 FTE Post-Graduate admin support; combine responsibilities with 0.6 Out-of-District Coordinator to create a 1.0 FTE Assistant Director of Special Education.
5. Elementary Music Position Adjustment: (-14,000)
 - Reduce 0.2 FTE Elementary music teaching position by consolidating two 0.6 FTE positions into one 1.0 FTE position.
6. Westford Academy AV Technician: (-62,190)
 - Reduce 1.0 FTE Audio-Video Technician specialist position; redistribute responsibilities following retirement.

Service Additions (Total: \$267,063)

1. Medically Fragile Program for Grades 3–5: (+\$70,001)
 - Extend the current program (PreK–2) by adding a 3–5 program at Day Elementary:
 - Add 1.0 FTE Special Education Teacher
2. REACH Program at Nabnasset: (+\$98,531)
 - Establish a REACH program to reduce the numbers at Miller:
 - Add 1.0 FTE Special Education Teacher and 1.0 FTE ESP
3. SAIL Program for Grades 6–8: (+\$98,531)
 - Expand the existing program for Grades 3–5 by creating a 6–8 program at one of the middle schools:
 - Add 1.0 FTE Special Education Teacher and 1.0 FTE ESP

The combination of enhanced revenue utilization, strategic expense reductions, and critical service additions has enabled us to craft a balanced budget for FY26.

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 FY25 Budget and FY26 Recommended School budgets.

Budget Category	FY25 Budget	FY26 Budget	FY26 vs 25 - \$ Diff	FY26 vs 25 % Diff
<u>1110 SCHOOL COMMITTEE</u>	\$10,675	\$10,675	-	0.00%
<u>1210 SUPERINTENDENT OF SCHOOLS</u>	\$298,028	\$315,334	\$17,306	5.81%
<u>1220 ASSISTANT SUPERINTENDENT</u>	\$244,562	\$250,191	\$5,629	2.30%
<u>1410 BUSINESS OFFICE</u>	\$491,961	\$507,598	\$15,637	3.18%
<u>1420 HUMAN RESOURCES & BENEFITS</u>	\$369,695	\$734,120	\$364,425	98.57%
<u>1430 LEGAL SERVICES</u>	\$82,000	\$ 82,000	-	0.00%
<u>1450 INFORMATION MGT/TECHNOLOGY</u>	\$261,841	\$94,944	(\$166,897)	-63.74%
<u>2110 CURRICULUM DIRECTORS</u>	\$393,092	\$394,355	\$1,263	0.32%
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>	\$3,606,714	\$3,661,707	\$54,993	1.52%
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>	-	-	-	
<u>2305 CLASSROOM TEACHERS</u>	\$26,224,284	\$27,125,029	\$900,745	3.43%
<u>2310 TEACHER SPECIALISTS</u>	\$7,179,567	\$7,746,562	\$566,995	7.90%
<u>2315 INSTRUCTIONL COORD/TEAM LEADERS</u>	\$397,859	\$370,124	(\$27,735)	-6.97%
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>	\$1,728,005	\$1,759,828	\$31,823	1.84%
<u>2325 TEACHER SUBSTITUTES</u>	513,279	\$513,279	-	0.00%
<u>2330 INSTRUCTIONAL ASSISTANTS</u>	\$4,591,132	\$4,719,127	\$127,995	2.79%
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>	\$858,437	\$790,707	(\$67,730)	-7.89%
<u>2355 SUBSTITUTES FOR PROF DEVELOPMENT</u>	\$17,844	\$17,844	-	0.00%
<u>2357 PROFESSIONAL DEVELPMT EXPENSES</u>	\$380,342	\$404,882	\$24,540	6.45%
<u>2410 TEXTBOOKS & RELATED MEDIA</u>	\$63,500	\$54,800	(\$8,700)	-13.70%
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>	\$32,000	\$30,871	(\$1,129)	-3.53%
<u>2420 INSTRUCTIONAL EQUIPMENT</u>	\$23,500	\$31,900	\$8,400	35.74%
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>	\$462,840	\$448,821	(\$14,019)	-3.03%
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>	\$50,700	\$50,800	\$100	0.20%
<u>2451 CLASSROOM INSTRUCT TECH</u>	\$42,800	\$26,550	(\$16,250)	-37.97%
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>	\$2,400	\$2,250	(\$150)	-6.25%
<u>2455 INSTRUCTIONAL SOFTWARE</u>	\$349,546	\$262,096	(\$87,450)	-25.02%
<u>2710 GUIDANCE & ADJUSTMT COUNSELORS</u>	\$2,847,460	\$3,075,208	\$227,748	8.00%
<u>2720 TESTING & ASSESSMENT</u>	\$24,900	\$27,885	\$2,985	11.99%
<u>2800 PSYCHOLOGICAL SERVICES</u>	\$501,823	\$534,311	\$32,488	6.47%
<u>3100 PARENT LIAISON SERVICES</u>	\$5,000	\$5,000	-	0.00%
<u>3200 MEDICAL/HEALTH SERVICES</u>	\$989,713	\$1,048,968	\$59,255	5.99%

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Budget Category	FY25 Budget	FY26 Budget	FY26 vs 25 - \$ Diff	FY26 vs 25 % Diff
3300 TRANSPORTATION SERVICES	\$4,403,420	\$4,618,543	\$215,123	4.89%
3400 FOOD SERVICES	-	-	-	
3510 ATHLETICS	\$509,560	\$516,582	\$7,022	1.38%
3520 OTHER STUDENT ACTIVITIES	\$79,639	\$48,639	(\$31,000)	-38.93%
3600 SCHOOL SECURITY	\$81,900	\$81,900	-	0.00%
4110 CUSTODIAL SERVICES	\$2,085,353	\$1,982,441	(\$102,913)	-4.94%
4120 HEATING OF BUILDINGS	\$809,612	\$809,612	-	0.00%
4130 UTILITY SERVICES	\$1,107,434	\$1,159,062	\$51,628	4.66%
4210 MAINTENANCE OF GROUNDS	\$65,000	\$45,000	\$20,000)	-30.77%
4220 MAINTENANCE OF BUILDINGS	\$1,106,199	\$1,105,240	(\$959)	-0.09%
4225 BUILDING SECURITY	\$107,750	\$107,750	-	0.00%
4230 MAINTENANCE OF EQUIPMENT	\$51,463	\$53,861	\$2,398	4.66%
4400 NETWORKING & TELECOM	\$664,159	\$657,875	(\$6,284)	-0.95%
4450 TECHNOLOGY MAINTENANCE	\$56,300	\$56,300	-	0.00%
5100 EMPLOYER RETIREMENT CONTRIB	-	-	-	
5150 EMPLOYEE SEPARATION COSTS	\$50,000	\$50,000	-	0.00%
5260 NON-EMPLOYEE INSURANCE	\$4,000	\$4,000	-	0.00%
5300 RENTAL/LEASE OF EQUIPMENT	\$144,500	\$144,500	-	0.00%
6200 CIVIC ACTIVITIES	\$4,000	\$4,000	-	0.00%
7200-7500 FIXED ASSETS	-	-	-	
9100-9400 TUITIONS	\$3,209,569	\$2,845,501	(\$364,068)	-11.34%
Total	\$67,585,356	\$69,388,572	\$1,803,215	2.67%

System-wide Enrollment & Staffing

Over the past few years, system-wide enrollment has been declining. The FY26 budget reflects additional reductions, including those in the MTSS model, elementary staffing, and other areas. Staffing decisions continue to be guided by the School Committee’s pupil/teacher ratio guidelines (Grades K-5: average 22:1; Grades 6-12: average 25:1).

School Year		Total Enrollment	Total Staffing FTE		
			General Fund	Grant/Other Funds	Total
FY19	Actual	5,095	696.0	96.0	792.0
FY20	Actual	4,971	698.4	93.2	791.6
FY21	Actual	4,714	687.4	93.2	780.6
FY22	Actual	4,668	683.8	81.6	765.4
FY23	Actual	4,716	704.8	80.6	785.4
FY24	Actual	4,698	717	67.5	784.5
FY25-No Override	Actual	4,693	669.5	63.4	732.9
FY26	Projected	4,693	663.5	63.9	727.4

Nashoba Valley Technical High School

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

Enrollments

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

	FY21-FY22 Actual	FY22-FY23 Actual	FY23-FY24 Actual	FY24-FY25 Projected	FY25-FY26 Projected
Student	71	73	79	81	95
Assessment	\$1,184,421	\$1,295,205	\$1,396,089	\$1,484,842	\$1,792,307

Budget Changes

The total FY26 budget for Nashoba Tech increased by \$862,680, or 4.66%, due to increases to instruction, pupil services, operations and maintenance, benefits and fixed charges, capital improvement projects. Also, Nashoba Tech received a projected Chapter 70 state aid increase of \$102,675 or 2.12% 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 FY26 Nashoba Tech budget and an increase to Westford’s overall enrollment, our assessment from FY25 to FY26 has increased \$307,465, or 20.71%, from \$1,484,842 to \$1,792,307.

Nashoba Tech’s FY26 budget presentation can be found at: [FY26 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.

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase	% Increase
Personal Services	2,038,098	2,194,375	2,137,361	(57,014)	-2.60%
Expenses	3,455,094	3,919,598	3,972,802	53,204	1.36%
Total	5,493,193	6,113,973	6,110,163	(3,810)	-0.06%

Public Works includes:

- Department of Public Works
- Snow & Ice
- Wastewater Treatment Management
- Solid Waste Disposal Services
- Street Lights
- Cemetery

Department of Public Works

The Public Works Department (DPW) provides executive and administrative support and oversight to the Highway Department, Engineering Department, Water Enterprise (WE) and Stormwater Enterprise (SM).

For FY26, the DPW budget is a consolidation of the DPW, Engineering Department, and Highway Department aimed at driving efficiencies across these functions. The budget number above reflects this change for FY24 and FY25 to achieve an appropriate comparison.

The proposed DPW budget is virtually unchanged from FY25 to FY26 at \$3,011,084 and shows a slight decrease of 0.20%. Personal services have seen a decrease due to moving the DPW business manager position to part-time and consolidating the position into the Water and Stormwater enterprise accounts. Additionally, there are new hires at lower salary ranges, replacing retiring higher salaried personnel. Expenses have continued to rise notably in the areas of utilities, equipment maintenance, and traffic lines/crosswalk maintenance, where paint cost has increased significantly. Special detail costs have also risen but this is somewhat offset as projects are now being brought in house vs. outsourced to contractors.

Engineering Department

The Engineering Department provides engineering and design services to other Town Departments including the Highway Department, Planning Department, Conservation Commission, Parks and Grounds Department, Water and Stormwater Enterprises.

Highway Department

The Highway Department provides maintenance and improvements to approximately 153 miles of Town roads. Other responsibilities include maintenance of Town equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and stormwater drainage cleaning, drainage systems, snow and ice control, maintaining nine Town owned bridges and three dams. Some of these responsibilities are shared with the Stormwater Enterprise Fund. The Highway Department also works as an agent of the Tree Warden, maintaining all shade trees within the Town's right of ways.

Snow & Ice

The Snow and Ice budget is level funded in FY26 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 FY26, an additional \$400,000 is earmarked in Free Cash to fund any deficit that occurs. If a state of emergency is declared, the Town can petition the state and federal government for funding.

Street Lights

The Street Lights Budget for FY26 is \$45,000, an increase of \$15,000 from the FY25 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 increase this year is due to maintenance requirements as the town's street lighting network ages. This includes direct buried electrical wire replacement for colonial style lamps and replacement of LED lights from damage incurred by trees.

Waste Collection & Disposal

Beginning on July 1, 2024, collection of solid waste and recycling began under a new consolidated hauler, E.L. Harvey & Sons. Previously, separate contracts were maintained for each service. As the Town had contracted with the same local solid waste hauler (a small family-owned business) for many years, there was a substantial cost increase as the contract settled closer to regional market rates. This cost increase was a significant driver for the FY25 Budget.

The proposed budget for FY26 is \$2,612,422. This represents a \$29,347, or 1.11% decrease from FY25. Trash tonnage, the largest single variable in the town's costs, has continued a downwards trend of 15% over the same 6-month period from the prior fiscal year. While it is too early to tell if this trend will continue, the forecasted costs represent a more conservative decrease of 13% and allows for increases in the cost per ton.

Wastewater Treatment Management

Wastewater Treatment Management was consolidated in FY14 to provide centralized management and responsibility for the school wastewater treatment plants. These wastewater treatment plants also service other Town facilities.

Personal expenses for wastewater treatment management are included in the DPW budget. Expenses for FY26 are proposed to increase by \$21,981, or 8.46%, to \$281,845. This is due to increased costs from a new contract with the contract operations firm that began in FY23 and additional wastewater sampling, testing, and residual pumping requirements required by MassDEP in recent facility permit renewals.

Cemetery

The Cemetery Department operates, maintains, and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright, and the Pioneer burial ground.

Administrative management and oversight of the Cemetery Department is now accomplished by the Department of Public Works.

The \$204,792 FY26 budget request represents an overall 4.98% increase of \$9,715 from FY25, primarily due to union contract adjustments and the addition of one seasonal labor position, which is split with the Parks and Grounds budget. Expenses also increased in line with recent trends.

Department Detail – Health and Human Services

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,003,553	1,090,994	1,114,901	23,907	2.19%
Expenses	144,491	147,148	149,500	2,352	1.60%
Total	1,148,044	1,238,142	1,264,401	26,259	2.12%

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veterans Services

Board of Health (BOH)

The total FY26 BOH department budget is recommended to increase 2.83%, or \$14,445, from the FY25 budget. The BOH personal services see a 2.48% increase with no new positions added. The BOH asked for additional funding to reinstate the school dental program for K-5th grade students. The program was eliminated with the failed override attempt in FY25, and the funding was not reinstated in FY26. The Biohazardous Waste line of \$1,400 has been eliminated because it will be funded under the Opioid Settlement funds. The Vehicle Maintenance line was increased by \$1,600 to replace tires, perform alignments, and for oil changes for department vehicles. The Meetings and Conferences line item was increased by \$2,000 to fund certificates, credentials, continuing education, and contact hours for staff.

In addition to the general fund, the BOH has been successful in bringing in many federal, state, and local grants to support additional health services for the Town of Westford.

Council on Aging (COA)

The COA budget is recommended to increase by 2.72%, or \$16,615. The COA requests an increase in the overall personal services by 1.85%. The Senior Rebate Program is increasing by \$4,500 to allow 17 residents to work for the town to provide property tax relief. The Administrative Assistant was decreased by \$8,993

due to the reduction in senior center hours. The Van Drivers line is increased by \$8,092 to reflect increased ridership. Utility bills and postage were also increased to reflect increased rates.

Veterans Services

The Veteran’s Services budget is recommended to decrease by 4.11%, or \$4,801. The Veteran Tax Work Program was increased by \$3,000 to allow five recipients the ability to participate in the program. This was previously reduced to three recipients in the FY25 budget. The number of veteran’s benefit recipients had remained steady at four residents for a long time. However, an additional recipient was added and was eligible to receive the maximum benefit of almost \$2,000 per month. The Finance Committee supplemented the Veteran’s Services budget with a reserve fund transfer of \$7,000 in January of 2025. We are seeking an additional transfer of \$9,000 under Article 2 at the Annual Town Meeting so that the Town is able to pay the benefits through the end of the fiscal year. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans. Veteran benefits are required to be paid by the town even if it is over the budgeted amount. If benefits increase, a supplemental transfer is needed to cover the cost.

Department Detail – Culture and Recreation

	FY24	FY25	FY26	\$ Increase	% Increase
	Actual	Budget	TMR	(Decrease)	(Decrease)
Personal Services	1,861,339	1,940,673	1,939,716	(957)	-0.05%
Expenses	487,062	422,220	469,600	47,380	11.22%
Total	2,348,400	2,362,893	2,409,316	46,423	1.96%

Culture & Recreation includes:

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

J.V. Fletcher Library

Since 2023, Westford residents borrowed an average of 1,400-1,439 circulating items per day, for an average 2,740 HOUR service year. Foot traffic has held steady at 84 patrons per hour open. The Library Building Project is nearing completion of Construction Documents, with plans to go out to bid approximately January 29, 2025. The temporary location Lease spans all of calendar years 2025 and most of 2026 with construction ending in late 2026.

FY26 presents unique opportunities and funding choices as the library department will be off-site in a temporary location, without the typical facility expenses associated with a building. The FY26 Budget Submittal meets most of the Certification Requirements set forth by the Massachusetts Board of Library Commissioners (MBLC); it does not meet the Municipal Appropriation Requirement (MAR) but demonstrates funding support towards that requirement.

Library expenses have been reallocated to Books & Subscription for when the department moves offsite during building construction reflecting an increase in the line item from \$229,000 to \$270,000. The money from utilities is assumed to be covered in the lease of an off-site temporary library location and is removed from the line items.

Increases are attributed to the Merrimack Valley Library Consortium (MVLC) Network Maintenance increase by 77.78%, from \$36,000 in FY25 to \$64,000 in FY26. The MVLC Network Maintenance is an annual membership cost to receive regionalized automated services. Postage is increasing from \$3,000 to \$4,500.

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.

Personal services increased by 1.35% or \$6,210 due to union contract step adjustments and the addition of one seasonal laborer position. The seasonal labor position is a split position to be funded through this budget and the 491 Cemetery budget. Expenses increased by 0.42% or \$194 to reflect recent spending trends. Overall, the Parks & Grounds budget increased by 1.27% or \$6,404.

Overall increases in expenses are attributed to a 75% increase in Equipment Maintenance from \$2,000 in FY25 to \$3,500, and a 40% increase in Town Common expenses from \$2,500 in FY25 to \$3,500 in FY26.

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.

The FY26 Budget changes consist of a \$500 increase to level service the Building Maintenance line item. This covers the cost of upkeep of the buildings and structures on the properties under the care and custody of the Conservation Commission.

Historical Commission

The Historical Commission is chartered with preserving, protecting, and developing Westford’s historical assets.

The FY26 Historical Commission budget reflects an 11.93% overall increase, with the heating fuel line increasing by \$1,600 to reflect the FY24 actual expense. One of the goals is to address the building maintenance needs of the cottage located at 4 Boston Rd. with the help of the Facilities Director.

Department Detail – Debt Service

	FY24	FY25	FY26		
	Actual	Budget	TMR	\$ Increase	% Increase
Exempt	1,486,250	1,579,594	2,022,344	442,750	28.03%
Non-Exempt	1,731,949	1,943,230	1,923,272	(19,958)	-1.03%
Short Term Interest	2,250	43,300	43,300	0	0.00%
Total	3,220,449	3,566,124	3,988,916	422,792	11.86%

The Town often 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 FY38. Excluded loans for the Miller, Crisafulli, and Stony Brook schools were paid off in FY23 and the Highway Garage was 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 FY27. Debt service for the bonds is estimated to cost \$190 on a home valued at \$796,600 in FY27, which is 24 cents on the tax rate. The March 2023 town meeting and May election ballot approved \$6.4 million for the Blanchard School roof replacement. The cost of the project is expected to come in lower than the amount authorized, so the town will not need to borrow as much as originally estimated. The Blanchard Roof is expected to cost \$24 per year on a home valued at \$796,600, which is 3.6 cents on the tax rate. These projects will replace declining, excluded, debt. Excluded debt made up 22 cents of the tax rate in FY24, 22 cents in FY25 and we are estimating that it will make up 29 cents in 2026.

Under Article 2 of the Annual Town Meeting, we are recommending a budget transfer to pay off the capital project balances for three previously authorized borrowings. The Plain Road Phase 1 sidewalk construction (2020) was mostly funded with mitigation settlement funds from Newport Materials. The Town and School Safety Task Force (TSSTF) (2020) article to implement exterior access controls has had several pay downs over the years and will finish with a minimal balance. Lastly, the Blanchard Roof chiller units and ventilation fans (2023) bid was under budget, and we recommend paying off the project. We are proposing using funding from the FY25 Debt Service budget to pay off these projects. By doing so, we were able to free up \$242,148 in FY26 budget capacity.

The tables below show the total Principal and Interest payments for FY25 and FY26, 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.

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General Fund Excluded - Annual Debt Payments	Year of Loan Expiration	2025	2026
General Fund Excluded Debt - Permanently Bonded			
Senior Center	2030	231,600	220,600
Fire Station Bond #1 10,000,000	2038	1,031,000	1,007,000
Fire Station Bond #2 800,000	2038	63,900	61,650
Total GF Excluded Debt - Permanently Bonded		1,326,500	1,289,250
General Fund Excluded Authorized Not Yet Issued -Estimated			
		2025	2026
J.V. Fletcher Library Expansion		0	480,000
Blanchard Roof Replacement (MSBA)		253,094	253,094
Total GF Excluded Authorized Not Yet Issued - Estimated		253,094	733,094
Estimated Authorized & Unauthorized Excluded GF Debt		1,579,594	2,022,344

General Fund Non-Excluded	Year of Loan Expiration	2025	2026
General Fund Non-Excl Debt - Permanently Bonded			
Abbot School Roof	2041	95,800	93,200
Rte. 40 Water Main DW 08-16	2031	13,827	13,804
Town Hall Gen Fund Share-Refunded	2030	82,023	64,353
Contract 1 DWS 09-07 Town Share	2031	46,997	46,934
Fire Truck 777K	2032	98,000	94,500
Dispatch Center \$1,029,000	2037	64,100	62,850
Day & Robinson Windows #1 \$2M	2037	128,200	125,700
Main Street Reconstruction \$1.895M	2029	229,750	220,250
Fire Truck \$615 auth	2028	70,800	67,800
Plain Rd Sidewalks	2029	60,500	58,000
WA Waste Water Upgrade	2029	54,450	52,200
Day & Robinson Windows #2 \$435K	2034	39,288	37,788
Roudenbush Renovation Town Share	2039	53,288	53,868
Roadway Bond FY19	2032	63,000	60,750
Roadway Bond #1	2029	90,750	87,000
Total GF Non-Excl Debt - Permanently Bonded		1,190,772	1,138,997
General Fund Non-Excl Authorized Not Yet Issued -Estimated			
		2025	2026
Tower Truck		189,200	192,067
Plain Road Phase 1 Sidewalk Construction		47,570	0
Plain Rd. Phase 2 Sidewalk Construction		0	43,388
Blanchard Roof HVAC Units		123,375	0
Access Controls - School Buildings		69,540	0
Carlisle Road Sidewalk/Pedestrian Safety		53,680	54,285
Oak Hill, Plain Rd, Moore Rd Infr Improvements		269,090	274,064
Total GF Non-Excl Authorized Not Yet Issued		752,455	563,804
GF Non-Excl Not Yet Authorized - Estimated			
		2025	2026
DAM Construction			
Nutting Road Artificial Turf		0	108,469
Robinson School Feasibility Study		0	80,000
West St at No. Main Pedestrian Improvements		0	32,000
Total GF Non-Excl Not Yet Authorized - Estimated		0	220,469
Estimated Authorized & Unauthorized Non-Excluded GF Debt		752,455	784,273

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2025, 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, 2025		
		Pincipal O/S	Interest	Total
Long Term Debt - Exempt				
Senior Center Construction	2030	950,000	78,825	1,028,825
Boston Road Fire Station #1	2038	7,300,000	1,168,500	8,468,500
Boston Road Fire Station #2	2038	575,000	93,375	668,375
Long Term Debt - Exempt Total		8,825,000	1,340,700	10,165,700
Long Term Debt - Non-Exempt				
Fire Truck Engine 4	2028	180,000	15,000	195,000
Main St. Reconstruction	2029	755,000	69,700	824,700
Plain Road Sidewalk	2029	200,000	18,500	218,500
Roadway Bond #1	2029	315,000	63,000	378,000
W.A. Wastewater Upgrade	2029	180,000	16,650	196,650
Town Hall	2030	267,900	27,731	295,631
Rte. 40 Water Main	2031	77,396	4,733	82,129
Contract 1 DWS 09-07 Town Share	2031	263,296	17,312	280,608
Day & Robinson Windows #2	2034	255,000	31,356	286,356
Day & Robinson Windows #1	2037	1,200,000	174,200	1,374,200
Dispatch Center	2037	600,000	87,100	687,100
Roudenbush Renovation GF Share	2039	540,500	120,683	661,183
Roadway Bond FY19	2032	300,000	26,250	326,250
Fire Truck 777K	2032	490,000	98,000	588,000
Abbot School Roof	2041	1,055,000	209,600	1,264,600
Long Term Debt - Non-Exempt Total		6,679,092	979,815	7,658,907
Total Long-Term General Fund Debt		15,504,092	2,320,515	17,824,607

Department Detail – Unclassified

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Retiree Health Insurance	1,478,228	1,565,000	1,813,088	248,088	15.85%
Middlesex Retirement Assessment	6,522,668	6,931,644	7,267,921	336,277	4.85%
Other Insurance and Benefits	2,344,670	2,510,634	2,532,139	21,505	0.86%
Health Insurance Trust	11,857,528	12,280,173	13,187,292	907,119	7.39%
OPEB Trust	1,000,000	1,000,000	1,000,000	0	0.00%
Subtotal	23,203,094	24,287,451	25,800,440	1,512,989	6.23%
Offsets					
Water	(551,796)	(670,168)	(594,518)	75,650	-11.29%
Recreation	(241,048)	(186,412)	(154,850)	31,562	-16.93%
Ambulance	(304,456)	(460,562)	(370,483)	90,079	-19.56%
Stormwater	(535,535)	(553,159)	(593,039)	(39,880)	7.21%
Subtotal	(1,632,835)	(1,870,301)	(1,712,890)	157,411	-8.42%
Total	21,570,259	22,417,150	24,087,550	1,670,400	7.45%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 17.50% 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 2024, the town had 11 confirmed high-cost claimants who exceeded the \$125,000 stop-loss insurance deductible, with several having extremely high cost claims. This made renewal of the stop-loss insurance challenging. However, our insurer was able to work with at least one high cost claimant to seek a less-expensive care option. There are currently an additional eight (8) predicted future high-cost claimants that are anticipated to incur claims totaling at least \$100K within the next twelve (12) months, including two (2) that are expected to exceed \$500K. The Stop Loss insurance takes over the claim payment from the Town once it reaches the \$150K deductible.

In fall 2025, 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 8.3%.

In February of 2025, the Health Insurance Trust Fund Trustees voted to renew the stop loss insurance that renewed on March 1, 2025 through BCBS. The renewal increases the deductible from \$125,000 to \$150,000 and to safeguard against a new contract that would include "lasers" that would expose the Town to incurring costs above the \$150,000 deductible for high cost claimants. The stop loss insurance premium increased by \$370,550, from \$2,588,591 in 2024/2025 to \$3,015,997 in 2025/2026. However, by increasing the stop loss amount by \$25,000, this is anticipated to have an increased claims exposure of approximately \$300,000. When combined with the increase in premium, the net cost increase is 28.10%.

As of February 2025, there are 602 retirees on Medex (Medicare supplemental insurance) and 610 employees who are actively insured on these plans. The rate for Medex increased by 13.8% starting on January 1, 2024. The Town insures approximately 58% of Town and School employees who are benefit eligible.

The healthcare costs are being monitored closely by the Trustees. In June 2024, the Select Board asked the Health Insurance Fund Trustees to investigate alternatives to the current model. In the summer of 2025, the Trustees heard presentations from the Group Insurance Commission (GIC) and Massachusetts Interlocal Insurance Association (MIIA). While no decision was made to switch at this time, the Trustees committed to continuing the exploration of alternative options for health insurance.

The Middlesex Retirement System assessment increases by \$336,277, or 4.85%, continuing an annual upwards trend. As of January 1, 2024, the Middlesex Retirement System's funded ratio is 57.50%. Westford is scheduled to fully fund its pension obligation by 2036, at which time there will be a dramatic decrease in the annual assessment and the town will only be responsible for paying the normal costs. 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 October 31, 2024, the fund balance is \$17,207,357, consisting of \$15,810,974 in the General Fund share and \$1,396,383 in the Water Enterprise share. The OPEB contribution decreased from \$1,354,079 in FY24 to \$1,000,000 in FY25 due to the failed override. While the Budget Policy recommends an OPEB contribution of \$1,681,707 for FY26, the recommendation is to level fund at \$1,000,000. 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, the Water Enterprise Fund and Recreation Enterprise Fund are both self-sufficient and require no subsidy from the General Fund. It should be noted that this is the first year the Recreation Enterprise is self-sufficient. This year, the Ambulance Enterprise Fund will receive a \$605,337 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 61.6%, or \$15,904,535, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 38.4%, or \$9,895,905, 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), FY26 General Fund subsidy \$605,337.
- Recreation: established in 2008 (FY09), all expenses are covered by user fees.
- Stormwater: established in 2020 (FY20), FY26 General Fund subsidy \$600,000.

Department Detail – Water Enterprise Fund

	FY24	FY25	FY26		
	Actual	Budget	TMR	\$ Increase	% Increase
Personal Services	1,245,754	1,407,457	1,516,547	109,090	7.75%
Expenses	1,795,219	2,053,110	2,043,221	(9,889)	-0.48%
Reserve Fund	0	250,000	250,000	0	0.00%
Debt Service	1,008,905	1,310,191	1,404,897	94,706	7.23%
Total	4,049,878	5,020,758	5,214,665	193,907	3.86%

FY26 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 FY26 revenue is \$4,914,665 and the town will apply \$300,000 in water enterprise retained earnings to balance the operating budget.

The FY26 Personal Services budget increased by \$109,090, or 7.75%, due to annual wage adjustments for non-unionized personnel and anticipated increases to a new union contract. The FY26 Operating & Maintenance expense budget decreased by \$9,889, or 0.48%, from the FY25 budget. The major factor contributing to the decrease is the direct and indirect costs calculation along with a decrease in the cost of chemicals.

Debt Service - The FY26 Debt Service budget increased by 7.23%, or \$94,706. There are a number of projects beginning construction in 2026, including two PFAS treatment plants and the Boston Road water main improvement project.

Department Detail – Recreation Enterprise Fund

	FY24	FY25	FY26		
	Actual	Budget	TMR	\$ (Decrease)	\$ Decrease
Personal Services	817,727	880,092	917,136	37,044	4.21%
Expenses	368,683	314,135	306,145	(7,990)	-2.54%
Total	1,186,409	1,194,227	1,223,281	29,054	2.43%

The mission of the Recreation Enterprise is to enhance the quality of life through enriching experiences that support the Westford community. The department provides high quality, safe services designed to meet the

year-round interests of the community. Programs and activities are provided in an efficient, cost-effective, affordable, and inclusive manner.

For FY26, the total Recreation Enterprise budget is \$1,223,281.

The Recreation Enterprise budget for FY26 is funded 100% with recreation program fees and retained earnings. There is no general fund subsidy supporting the operations in FY26 as enrollment in programming continues to increase from year to year. This is the first time the Recreation Enterprise will not have a general fund subsidy. In FY25, the subsidy was \$35,927.

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

The policy for direct and indirect costs requires the town to calculate the actual expenses incurred by each enterprise for the most recently completed fiscal year. That credit or additional charge is then applied to the following years’ direct and indirect expense calculation. This figure will continue to fluctuate from year to year.

The direct and indirect costs decreased by \$31,562 partly due to a decrease in the number of Recreation Enterprise enrolling on the town’s health insurance plan. Also, a credit of \$47,339 was applied to this year’s assessment based on the actual costs incurred by the enterprise during FY24.

Department Detail— Ambulance Enterprise Fund

	FY24	FY25	FY26		
	Actual	Budget	TMR	\$ Increase	% Increase
Personal Services	965,372	988,357	947,179	(41,178)	-4.17%
Expenses	533,292	698,084	633,158	(64,926)	-9.30%
Total	1,498,663	1,686,441	1,580,337	(106,104)	-6.29%

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 FY26 is \$925,000. \$50,000 in Ambulance Enterprise Retained Earnings will be applied to offset the FY26 budget.

The Ambulance Enterprise budget will decrease by \$106,104 (-6.29%) from \$1,686,441 in FY25 to \$1,580,337 in FY26. **Personal Services** will decrease by \$41,178, or 4.17%, from \$988,357 in FY25 to \$947,179 in FY26. This is due to improved management of ambulance related overtime. **Expenses** will decrease by \$64,926, 9.30%, from \$698,084 in FY25 to \$633,158 in FY26.

Department Detail – Stormwater Enterprise Fund

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	33,913	120,094	119,201	(893)	-0.74%
Expenses	883,021	982,620	1,007,039	24,419	2.49%
Debt Service	200,570	320,550	453,011	132,461	41.32%
Total	1,117,503	1,423,264	1,579,251	155,987	10.96%

The proposed FY26 budget of \$1,579,251 shows an increase of \$155,987, or 10.96%, from the FY25 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 \$893, or 0.74%, from the prior fiscal year. Expenses increased by \$24,419 or 2.49% from the FY25 budget primarily as a result of reductions and adjustments to several line items to reflect the actual costs realized over the first five years of the Stormwater Enterprise.

Department Detail – Community Preservation Fund

	FY24 Actual	FY25 Budget	FY26 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	5,211	9,000	9,000	0	0.00%
Expenses	6,000	15,000	15,000	0	0.00%
Debt Service	983,490	1,097,028	1,065,168	(31,860)	-2.90%
Total	994,701	1,121,028	1,089,168	(31,860)	-2.84%

The FY26 operating budget for Community Preservation remains level-funded at \$24,000. The principal and interest payments decreased by \$31,860. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY26 Recommended Allocations

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

\$341,746	From Undesignated Fund Balance to the Community Housing Reserve. This allocation more than covers the required 10% for Community Housing.	Community Housing Reserve
\$350,000	From Undesignated Fund Balance for the Forge/VFW Softball Field Lighting Improvement project located at 52 West Prescott Street and any other related costs.	Westford Parks & Recreation Commission
\$350,000	From Undesignated Fund Balance for the Westford Academy Trustee Field Lighting Improvement project located at 30 Patten Rd and any other related costs.	Westford Public Schools
\$890,000	Transfer From Undesignated Fund Balance to the Conservation Trust Fund for future open space land purchases and any other related costs.	Westford Conservation Commission
\$50,000	Transfer from the Community Housing Fund Balance to the Affordable Housing Trust Fund for the Westford Rental Assistance Program (WERAP) and any other related costs.	Westford Affordable Housing Trust
\$50,000	Transfer from the Community Housing Fund Balance to the Affordable Housing Trust Fund for a Multi-Family Detailed Needs Assessment, Targeting Specific Affordable and Senior Housing Needs and any other related costs.	Westford Affordable Housing Trust

Westford FY26 Finance Committee Report

\$15,600	From Undesignated Fund Balance for the Meadowbrook Farm Food Insecurity and Sustainability Project, specifically to provide electrical, plumbing and insulation to the food storage shed and any other related costs.	Meadowbrook Farm
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Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a match of funds, including \$478,172 in FY25, which is a decrease of \$39,231 from \$517,403 in FY24. The match for FY25 is approximately 20%, which is down from the 24% match the town received in FY24.

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 FY25 amounts listed below are allocable in FY26.

Estimated FY25 Community Preservation Revenue – Allocable in FY26:

Local 3% surcharge	2,396,000
Investment Income	400,000
Penalties & Interest	6,000
State Match	478,172
Total	\$3,280,172

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, Open Space, and for Historic Preservation. Westford’s 10% amount this year is \$341,746. 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 FY25

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/24	\$3,963,122	3,329	677	398	\$3,967,524
Add: Prior Project Closeouts	175,092				175,092
Less: FY25 Operating Expense	(24,000)				(24,000)
Less: FY25 Actual Principal & Interest Pmts.	(1,097,028)				(1,097,028)
Fund balance available for FY25 Allocations	3,017,185	3,329	677	398	3,021,589
• March 2025 ATM Transfers	(341,746)	0	0	341,746	0
• March 2025 ATM Appropriations	(1,605,600)	0	0	(100,000)	(1,705,600)
Projected FY25 Ending Fund Balance:	1,069,839	3,329	677	242,144	1,315,989
Add: Est. New Revenues from FY25 and Available for FY26	3,280,172				3,280,172
Projected Available Funds for FY26	4,350,011	3,329	677	242,144	4,596,161

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 FY26. Short term debt represents the pending senior housing project at 35 Town Farm Road.

Project	FY25 Budget			FY26 Budget			FY26 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	51,600	10,277	61,877	40,850	7,697	48,547	(13,330)
Roudenbush Renovation	319,500	160,088	479,588	337,500	147,308	484,808	5,220
Adams Property	205,000	113,463	318,463	205,000	92,963	297,963	(20,500)
WA Amenities Building	65,000	50,100	115,100	65,000	46,850	111,850	(3,250)
Short Term Debt		122,000	122,000	-	122,000	122,000	-
Total	641,100	455,928	1,097,028	648,350	416,818	1,065,168	(31,860)

Finance Committee Reserve Fund Transfers – FY25

General Fund Transfers

Date	Transaction	Amount	Balance	Comment
4/27/24	ATM Appropriation	\$100,000	\$100,000	
1/23/25	Veterans' Services Expenses	(\$7,000)	\$93,000	The budget for FY25 was reduced to meet the current demand that we experienced in FY24. However, an additional veteran sought services and is now receiving the maximum benefit of just under \$2,000 per month. The request of \$7,000 will allow us to continue providing benefits through March, and we will seek a supplemental budget appropriation at Town Meeting of approximately \$9,000.
Total as of 3/8/25			\$93,000	

Water Enterprise Transfers

Date	Transaction	Amount	Balance	Comment
4/27/24	ATM Appropriation	\$250,000	\$250,000	
Total as of 3/8/25			\$250,000	

**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 Westford Academy at 30 Patten Road on the following date:

Saturday, March 22, 2025

(voter registration deadline, Wednesday, March 12, 2025 at 5:00 pm)

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

REPORTS

ARTICLE 1: Accept Town Reports *Town Manager*

To see if the Town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2024;

Or act in relation thereto.

Finance Committee and Select Board recommend

FINANCIAL - FISCAL YEAR 2025

ARTICLE 2: Approve Fiscal Year 2025 Budget Supplemental Appropriations and Transfers *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, sums of money in order to adjust the Fiscal Year 2025 Operating Budgets;

Or act in relation thereto

Finance Committee and Select Board recommend

ARTICLE 3: Appropriate for Perchlorate Expenses *Town Manager*

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

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 4: Appropriate for Energy Efficiency Projects *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money for the purpose of performing capital improvement projects within town and school facilities for the purpose of improving energy efficiency, which projects may include, but not be limited to: lighting improvement projects, transformer upgrades, weatherization, and other energy efficiency projects and conservation measures; and to authorize the Town Manager to authorize the use of such funds for projects within town facilities and the School Superintendent to authorize the use of such funds for projects within school facilities;

Or act in relation thereto.

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

CAPITAL APPROPRIATIONS - FISCAL YEAR 2025

ARTICLE 5: Approve Capital Appropriations

Capital Planning Committee

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$9,413,773 (NINE MILLION FOUR HUNDRED THIRTEEN THOUSAND SEVEN HUNDRED SEVENTY THREE 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:

DEPARTMENT	AMOUNT	PURPOSE
Technology	\$50,000	Town computer replacements
Technology	\$380,000	School computer replacements
Technology	\$25,000	Server & storage replacements
Technology	\$150,000	Town copier replacements
Public Buildings	\$70,000	Replace the DPW Synchro Flow Pump System
Public Buildings	\$28,000	Replace the 2 nd Floor air conditioning unit at the technology building
Police	\$40,396	Taser Replacement
Fire	\$1,385,000	Vehicle Replacement – Engine 1 Rescue Pumper, purchase and equip
Schools	\$180,000	Replace Nabnasset Elementary School Library rooftop HVAC unit
Schools	\$40,000	Replace Robinson Elementary School curbing
Schools	\$90,000	Replace Blanchard Middle School standby generator
Schools	\$50,000	Replace or repair Abbot Elementary School Wastewater Treatment Plant exterior wood siding, roof, and trim
Schools	\$400,000	Replace Blanchard Elementary School Wastewater Treatment Plant roof and HVAC
DPW - Engineering	\$530,000	Town Owned Dams – Engineering, Design and construction for maintenance and repairs for two town owned dams
DPW - Engineering	\$800,000	Pedestrian Safety - West Street at North Main Street Pedestrian Safety Improvements, engineering, design, and construction
DPW - Engineering	\$150,000	Pedestrian Safety - Pleasant Street and Patten Road Pedestrian Safety Improvements, engineering, design and construction
DPW - Highway	\$250,000	Vehicle Replacement – Bucket truck, purchase and equip
DPW - Highway	\$205,652	Plows for four (4) DPW trucks
Parks & Grounds	\$2,000,000	Replacement – Nutting Road Community Fields Synthetic Turf, purchase and installation
Water Enterprise	\$86,939	Vehicle Replacement – 4x4 Utility Truck with plow, purchase and equip
Water Enterprise	\$27,621	Leak detection equipment
Water Enterprise	\$100,000	New source investigation
Water Enterprise	\$546,000	Forge Village #1 and #2 Pump Station Upgrades, engineering, design and construction
Water Enterprise	\$58,408	Surveillance camera replacements
Ambulance Enterprise	\$170,757	Three (3) cardiac monitors
Stormwater Enterprise	\$1,600,000	Culverts - Reed Brook and Acton Road Culvert repair or replacement, engineering, design and construction

Or act in relation thereto.

Finance Committee, Select Board, and Capital Planning Committee recommend

ARTICLE 6: Approve Supplemental Appropriation for the Construction of PFAS Treatment Plants *Capital Planning Committee*

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, to supplement the appropriation made pursuant to Article 9 of the April 27, 2024 Annual Town Meeting, which authorized the borrowing of \$24,500,000 (TWENTY FOUR MILLION FIVE HUNDRED THOUSAND DOLLARS) for the purpose of financing the design, construction, and equipping of the two PFAS treatment plants to be located on Nutting Road and Forge Village Road, including without limitation all costs thereof as defined in Section 1 of Chapter 29C of the General Laws;

Or act in relation thereto.

Finance Committee and Select Board recommend dismissal

ARTICLE 7: Approve Massachusetts School Building Authority (MSBA) Colonel John Robinson School Feasibility Study Funding *Robinson School Building Committee*

To see if the Town will appropriate the sum of \$1,600,000 (ONE MILLION SIX HUNDRED THOUSAND DOLLARS) for the purpose of paying costs of the feasibility study to replace or upgrade the facilities for the Colonel John Robinson School located at 60 Concord Road, Westford, MA, including the payment of all costs incidental or related thereto, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority (“MSBA”), said amount to be expended under the direction of the Robinson School Building Committee. To meet this appropriation the Town Treasurer, with the approval of the Select Board is authorized to borrow said amount under and pursuant to MGL Chapter 44, or pursuant to any other enabling authority. The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town, and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Feasibility Study Agreement that may be executed between the Town and the MSBA;

Or act in relation thereto.

Finance Committee, Select Board, School Committee, and Capital Planning Committee recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 8: Approve Community Preservation Committee Recommendations *Community Preservation Committee*

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2025 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the Fiscal Year 2025 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2025; 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

Westford FY26 Finance Committee Report

Clean Energy and Sustainability Committee recommends the Forge/VFW Softball Field Lighting Improvement project and Westford Academy Trustee Field Lighting Improvement project

FINANCIAL-FISCAL YEAR 2026

ARTICLE 9: Authorize Revolving Funds *Town Manager*

To see if the Town will vote, pursuant to [MGL c. 44, Section 53E ½](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by Chapter 138 of the General Bylaws, entitled, “Revolving Funds” as follows:

Revolving Account	FY 2026 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	\$65,000
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 10: Approve Fiscal Year 2026 Operating Budget *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2025 through June 30, 2026, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Select Board recommend

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
GENERAL GOVERNMENT					
122 SELECT BOARD					
Personal Services	0	0	0	0	N/A
Expenses	26,761	21,410	21,675	265	1.2%
TOTAL	26,761	21,410	21,675	265	1.2%

Westford FY26 Finance Committee Report

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %	
123	TOWN MANAGER					
	Personal Services	506,677	520,747	552,850	32,103	6.2%
	Expenses	34,882	17,560	19,550	1,990	11.3%
	TOTAL	541,558	538,307	572,400	34,093	6.3%
131	FINANCE COMMITTEE					
	Personal Services	0	0	0	0	N/A
	Expenses	2,515	2,524	2,533	9	0.4%
	Reserve Fund	0	100,000	100,000	0	0.0%
	(Transfers out)	0	(7,000)	0	7,000	-100.0%
	TOTAL	2,515	95,524	102,533	7,009	7.3%
132	FINANCE DEPARTMENT					
	Personal Services	163,638	158,780	161,922	3,142	2.0%
	Expenses	75	1,435	1,735	300	20.9%
	TOTAL	163,713	160,215	163,657	3,442	2.1%
135	TOWN ACCOUNTANT					
	Personal Services	297,148	340,394	344,810	4,416	1.3%
	Expenses	43,589	51,185	52,385	1,200	2.3%
	TOTAL	340,737	391,579	397,195	5,616	1.4%
141	BOARD OF ASSESSORS					
	Personal Services	301,504	337,945	347,028	9,083	2.7%
	Expenses	47,053	25,750	23,300	(2,450)	-9.5%
	TOTAL	348,557	363,695	370,328	6,633	1.8%
145	TREASURER/COLLECTOR					
	Personal Services	292,865	290,504	296,464	5,960	2.1%
	Expenses	44,786	49,850	53,050	3,200	6.4%
	TOTAL	337,651	340,354	349,514	9,160	2.7%
151	LEGAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	169,359	140,500	153,000	12,500	8.9%
	TOTAL	169,359	140,500	153,000	12,500	8.9%
152	HUMAN RESOURCES					
	Personal Services	281,428	296,856	303,460	6,604	2.2%
	Expenses	20,956	16,859	19,600	2,741	16.3%
	Compensation Reserve	35,045	325,000	700,000	375,000	115.4%
	(Transfers out)	0	(97,980)	0	97,980	-100.0%
	TOTAL	337,430	540,735	1,023,060	482,325	89.2%
155	TECHNOLOGY					
	Personal Services	365,178	381,668	385,491	3,823	1.0%
	Expenses	620,701	631,268	692,528	61,260	9.7%
	TOTAL	985,879	1,012,936	1,078,019	65,083	6.4%
161	TOWN CLERK					
	Personal Services	266,563	304,138	290,212	(13,926)	-4.6%
	Expenses	37,800	47,958	46,400	(1,558)	-3.2%
	TOTAL	304,363	352,096	336,612	(15,484)	-4.4%
170	PERMITTING DEPARTMENT					
	Personal Services	257,109	314,828	320,827	5,999	1.9%
	Expenses	46,717	49,332	48,963	(369)	-0.7%
	TOTAL	303,826	364,160	369,790	5,630	1.5%

Westford FY26 Finance Committee Report

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 % -
171 CONSERVATION COMMISSION					
Personal Services	92,784	104,324	108,219	3,895	3.7%
Expenses	5,797	7,650	7,800	150	2.0%
TOTAL	98,582	111,974	116,019	4,045	3.6%
175 PLANNING BOARD					
Personal Services	98,169	100,132	100,132	0	0.0%
Expenses	17,803	10,709	15,759	5,050	47.2%
TOTAL	115,972	110,841	115,891	5,050	4.6%
176 ZONING BOARD OF APPEALS					
Personal Services	0	0	0	0	N/A
Expenses	1,665	2,405	2,700	295	12.3%
TOTAL	1,665	2,405	2,700	295	12.3%
192 TOWN HALL MAINTENANCE					
Personal Services	48,548	50,226	50,726	500	1.0%
Expenses	56,103	65,599	65,099	(500)	-0.8%
TOTAL	104,652	115,825	115,825	0	0.0%
199 PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
Personal Services	81,482	96,674	98,306	1,632	1.7%
Expenses	169,262	167,057	199,760	32,703	19.6%
TOTAL	250,744	263,731	298,066	34,335	13.0%
TOTAL GENERAL GOVERNMENT	4,433,962	4,926,287	5,586,284	659,997	13.4%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
PUBLIC SAFETY					
210 POLICE DEPARTMENT					
Personal Services	5,469,459	5,884,010	5,801,638	(82,372)	-1.4%
Expenses	549,221	617,903	605,364	(12,539)	-2.0%
TOTAL	6,018,681	6,501,913	6,407,002	(94,911)	-1.5%
215 PUBLIC SAFETY COMMUNICATIONS					
Personal Services	793,452	879,361	881,524	2,163	0.2%
Expenses	39,909	55,225	54,560	(665)	-1.2%
TOTAL	833,361	934,586	936,084	1,498	0.2%
220 FIRE DEPARTMENT					
Personal Services	3,983,181	3,960,644	4,018,283	57,639	1.5%
Expenses	399,662	388,606	408,500	19,894	5.1%
TOTAL	4,382,843	4,349,250	4,426,783	77,533	1.8%
241 BUILDING DEPARTMENT					
Personal Services	395,565	409,966	424,609	14,643	3.6%
Expenses	7,501	14,095	14,595	500	3.5%
TOTAL	403,066	424,061	439,204	15,143	3.6%
244 SEALER WEIGHTS/MEASURES					
Personal Services	0	0	0	0	N/A
Expenses	16,500	16,500	25,000	8,500	51.5%
TOTAL	16,500	16,500	25,000	8,500	51.5%

Westford FY26 Finance Committee Report

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %	
291	EMERGENCY MANAGEMENT					
	Personal Services	9,700	9,894	10,092	198	2.0%
	Expenses	2,450	2,450	2,450	0	0.0%
	TOTAL	12,150	12,344	12,542	198	1.6%
292	ANIMAL CONTROL					
	Personal Services	47,079	42,670	50,759	8,089	19.0%
	Expenses	3,684	3,975	4,375	400	10.1%
	TOTAL	50,763	46,645	55,134	8,489	18.2%
294	TREE WARDEN					
	Personal Services	2,993	3,122	3,184	62	2.0%
	Expenses	27,083	30,000	30,000	0	0.0%
	TOTAL	30,076	33,122	33,184	62	0.2%
TOTAL PUBLIC SAFETY		11,747,440	12,318,421	12,334,933	16,512	0.1%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %	
EDUCATION						
300	WESTFORD PUBLIC SCHOOLS					
	65,889,564	67,585,355	69,388,572	1,803,217	2.7%	
310	NASHOBA TECH					
	1,396,089	1,484,842	1,792,307	307,465	20.7%	
TOTAL EDUCATION		67,285,653	69,070,197	71,180,879	2,110,682	3.1%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %	
PUBLIC WORKS						
405	DEPARTMENT OF PUBLIC WORKS					
	Personal Services	1,881,260	2,034,148	1,968,189	(65,959)	-3.2%
	Expenses	1,031,762	983,095	1,042,895	59,800	6.1%
	TOTAL	2,913,022	3,017,243	3,011,084	(6,159)	-0.2%
430	WASTE DISPOSAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	2,146,508	2,641,789	2,612,442	(29,347)	-1.1%
	TOTAL	2,146,508	2,641,789	2,612,442	(29,347)	-1.1%
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	242,650	259,864	281,845	21,981	8.5%
	TOTAL	242,650	259,864	281,845	21,981	8.5%
491	CEMETERY DEPARTMENT					
	Personal Services	156,839	160,227	169,172	8,945	5.6%
	Expenses	34,173	34,850	35,620	770	2.2%
	TOTAL	191,012	195,077	204,792	9,715	5.0%
TOTAL PUBLIC WORKS		5,493,193	6,113,973	6,110,163	-3,810	-0.1%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %	
HEALTH & HUMAN SERVICES						
510	BOARD OF HEALTH					
	Personal Services	428,238	489,503	501,648	12,145	2.5%
	Expenses	19,320	20,900	23,200	2,300	11.0%
	TOTAL	447,558	510,403	524,848	14,445	2.8%

Westford FY26 Finance Committee Report

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
541 COUNCIL ON AGING					
Personal Services	491,812	517,744	527,307	9,563	1.8%
Expenses	103,160	93,198	100,250	7,052	7.6%
TOTAL	594,973	610,942	627,557	16,615	2.7%
543 VETERANS SERVICES					
Personal Services	83,503	83,747	85,946	2,199	2.6%
Expenses	22,011	33,050	26,050	(7,000)	-21.2%
TOTAL	105,514	116,797	111,996	(4,801)	-4.1%
TOTAL HEALTH & HUMAN SERVICES	1,148,044	1,238,142	1,264,401	26,259	2.1%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
CULTURE & RECREATION					
610 LIBRARY					
Personal Services	1,448,426	1,481,588	1,474,421	(7,167)	-0.5%
Expenses	338,846	307,214	352,200	44,986	14.6%
TOTAL	1,787,272	1,788,802	1,826,621	37,819	2.1%
650 PARKS & GROUNDS					
Personal Services	412,913	459,085	465,295	6,210	1.4%
Expenses	40,701	46,456	46,650	194	0.4%
TOTAL	453,614	505,541	511,945	6,404	1.3%
660 LAND MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	94,461	54,300	54,800	500	0.9%
TOTAL	94,461	54,300	54,800	500	0.9%
670 HISTORICAL COMMISSION					
Personal Services	0	0	0	0	N/A
Expenses	13,054	14,250	15,950	1,700	11.9%
TOTAL	13,054	14,250	15,950	1,700	11.9%
TOTAL CULTURE & RECREATION	2,348,400	2,362,893	2,409,316	46,423	2.0%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
DEBT SERVICE					
710 Debt Service					
Principal & Interest	3,220,449	3,566,124	3,988,916	422,792	11.9%
TOTAL	3,220,449	3,566,124	3,988,916	422,792	11.9%
TOTAL DEBT SERVICE	3,220,449	3,566,124	3,988,916	422,792	11.9%

	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Expenses	(1,632,835)	(1,870,301)	(1,712,890)	157,411	-8.4%
TOTAL	(1,632,835)	(1,870,301)	(1,712,890)	157,411	-8.4%
EMPLOYEE BENEFITS & 945 MISCELLANEOUS					
Expenses	10,345,566	11,007,278	11,613,148	605,870	5.5%
TOTAL	10,345,566	11,007,278	11,613,148	605,870	5.5%

Westford FY26 Finance Committee Report

990	TRANSFERS TO/FROM TRUSTS					
	Expenses	12,857,528	13,280,173	14,187,292	907,119	6.8%
	TOTAL	12,857,528	13,280,173	14,187,292	907,119	6.8%
TOTAL UNCLASSIFIED		21,570,259	22,417,150	24,087,550	1,670,400	7.5%
TOTAL GENERAL FUND		117,247,399	122,013,187	126,962,442	4,949,255	4.1%
		FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2026 TMR	FY25/FY26 VARIANCE	FY25/FY26 %
	COMMUNITY PRESERVATION FUND					
240	COMMUNITY PRESERVATION FUND					
	Personal Services	5,211	9,000	9,000	0	0.0%
	Expenses	6,000	15,000	15,000	0	0.0%
	Principal & Interest	983,490	1,097,028	1,065,168	(31,860)	-2.9%
	TOTAL	994,701	1,121,028	1,089,168	(31,860)	-2.8%
	WATER ENTERPRISE FUND					
600	WATER ENTERPRISE					
	Personal Services	1,245,754	1,407,457	1,516,547	109,090	7.8%
	Expenses	1,795,219	2,053,110	2,043,221	(9,889)	-0.5%
	Reserve Fund	0	250,000	250,000	0	0.0%
	Principal & Interest	1,008,905	1,310,191	1,404,897	94,706	7.2%
	TOTAL	4,049,878	5,020,758	5,214,665	193,907	3.9%
	RECREATION ENTERPRISE FUND					
630	RECREATION ENTERPRISE					
	Personal Services	817,727	880,092	917,136	37,044	4.2%
	Expenses	368,683	314,135	306,145	(7,990)	-2.5%
	TOTAL	1,186,409	1,194,227	1,223,281	29,054	2.4%
	AMBULANCE ENTERPRISE FUND					
640	AMBULANCE ENTERPRISE					
	Personal Services	965,372	988,357	947,179	(41,178)	-4.2%
	Expenses	533,292	698,084	633,158	(64,926)	-9.3%
	TOTAL	1,498,663	1,686,441	1,580,337	(106,104)	-6.3%
	STORMWATER ENTERPRISE FUND					
650	STORMWATER MANAGEMENT					
	Personal Services	33,913	120,094	119,201	(893)	-0.7%
	Expenses	883,021	982,620	1,007,039	24,419	2.5%
	Principal & Interest	200,570	320,550	453,011	132,461	41.3%
	TOTAL	1,117,503	1,423,264	1,579,251	155,987	11.0%
TOTAL OPERATING BUDGET		126,094,554	132,458,905	137,649,144	5,190,239	3.9%

ARTICLE 11: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance and Other Eligible Expenses	<i>Town Manager</i>
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To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [MGL c. 90](#) for the purposes set forth in said Chapter;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 12: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund to the Water Enterprise Budget	<i>Water Commissioners</i>
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To see if the Town will vote to transfer a sum of money from the Water Enterprise [Other Post Employment Benefits Stabilization Fund](#) to Water Enterprise expenses to pay for the Fiscal Year 2026 retiree benefits;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 13: Adopt MGL Ch. 59 Sec. 5 Clause 22I – Veterans Tax Exemption, Cost of Living Adjustment	<i>Board of Assessors</i>
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To see if the Town will vote to accept the new local option statute, Clause Twenty-second I under MGL Chapter 59, Section 5 (enacted by Section 23 of Chapter 178 of the Act of 2024, to so-called “HERO Act”), that would increase the amount of the tax exemption granted to qualifying veterans on their domiciles annually by a cost-of-living adjustment based on the consumer price index;

Or act in relation thereto.

Finance Committee, Select Board, and Board of Assessors recommend

ADMINISTRATIVE

ARTICLE 14: Establish a 300th Anniversary Celebration Fund	<i>Select Board</i>
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To see if the Town will vote pursuant to [MGL Chapter 44, Section 53I](#) to establish a 300th Anniversary Celebration Fund for the purpose of receiving and investing such sums as may be appropriated by the Town of Westford, any and all sums received by way of income from the sale of commemorative items, and any and all sum from admission charges for commemorative ceremonies or events; and, provided further that the Treasurer shall keep such funds separate from other monies, funds or property of the Town, and the principal and interest thereof may, from time to time upon the authorization of the majority of the Select Board, or any special committee established to plan such celebration with the written approval of the Town Manager, be expended for the purposes of such celebration in the year of such celebration and in the year preceding or succeeding same and that any surplus remaining in said special fund after such celebration is concluded shall be transferred by the Treasurer into the general fund of the Town;

Or act in relation thereto.

Finance Committee and Select Board recommend

ARTICLE 15: Authorize the Select Board to Accept Easements	<i>Select Board</i>
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To see if the Town will vote to authorize the Select Board, during Fiscal Year 2026, 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 for the Stony Brook Bridge Project	<i>Select Board</i>
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To see if the Town will vote to (a) authorize the Select Board to acquire, by purchase, gift and/or eminent domain, on such terms as the Select Board deems appropriate, the land and/or permanent and temporary easements in, on, under, over, across and along certain parcels of land located on or near Stony Brook Bridge at or near Polley Road, and approximately shown on plans entitled “Massachusetts Department of Transportation Highway Division Plan and

Profile of Stony Brook Road Over Stony Brook Bridge No. W-26-002 (26D)”, dated December 11, 2024, prepared by TEC The Engineering Corp., on file with the Town Clerk, as said plans may be amended from time to time and/or incorporated into an easement plan, and land within 200 feet of said parcels, for public way purposes, including without limitation, for the construction, installation, inspection, maintenance, improvement, repair, replacement and/or relocation of a bridge, rights of way, sidewalks, drainage, utilities, driveways, retaining ways, guardrails, slopes, grading, rounding, construction, landscaping, and other structures and/or appurtenances, to enable the Town to undertake the Stony Brook Bridge Improvement Project and for any and all purposes and uses incidental or related thereto; (b) transfer the care, custody, and control of the portions of the Town-owned properties shown on the aforesaid plans from the board or officer having custody of the same for the purposes for which such properties are currently held to the Select Board for the foregoing purposes and further to dedicate said portions of the Town-owned properties to said public way purposes, and, if applicable, authorize the Select Board to submit petitions to the General Court to permit the foregoing under Article 97 of the Massachusetts Constitution or otherwise; (c) authorize the Select Board to temporarily relocate the occupants of the property located at 58 Stony Brook Road, and operate, manage and maintain said property during said temporary relocation; (d) raise and appropriate, transfer from available funds, and/or borrow a sum of money to fund the foregoing project and any and all costs incidental or related thereto, including, without limitation, the cost of any land/easement acquisitions, appraisals, and surveys; and, further, (e) authorize the Select Board to enter into all agreements and take any and all actions as may be necessary or appropriate to effectuate the foregoing;

Or act in relation thereto.

Select Board recommendation at Town Meeting

ARTICLE 17: Authorize the Select Board to Accept Easements for the West Street at North Main Street Pedestrian Safety Improvements Project	<i>Select Board</i>
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To see if the Town will authorize the Select Board to acquire, by purchase, gift, and/or eminent domain, for public way and sidewalk purposes, including, without limitation, for pedestrian safety improvements, easements on properties located at West Street, on or near North Main Street, as shown on plans entitled “Westford North Main Street & West Street Easement Exhibit,” dated January 17, 2025, prepared by TEC The Engineer Corp., a copy of which is on file with the Town Clerk, as said plans may be amended, on such terms and conditions as the Select Board deems to be in the best interests of the Town, and to execute any and all documents and instruments necessary or convenient to carry out the purposes of this article;

Or act in relation thereto.

Select Board recommends

ARTICLE 18: Authorize the Select Board to Accept Easements for the Acton Road Culvert Project and for the Reed Brook Culvert (East Prescott & North Main Street) Project	<i>Select Board</i>
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To see if the Town will authorize the Select Board to acquire, by purchase, gift, and/or eminent domain, for public way purposes, including culvert installation, operation, maintenance, repair and replacement, easements as follows:

A. On properties located at or near Acton Road, as shown on plans entitled “Draft Easement Plan Acton Road Culvert,” dated January 16, 2025, prepared by TEC, Inc., a copy of which is on file with the Town Clerk, as said plans may be amended;

B. On properties located at or near East Prescott Street and North Main Street, at Reed Brook, as shown on plans entitled “North Main Street Culvert Replacement,” dated January 21, 2025, prepared by Tighe & Bond, a copy of which is on file with the Town Clerk, as said plans be amended;

on such terms and conditions as the Select Board deems to be in the best interests of the Town; and to transfer the care, custody, and control of the portions of the Town-owned properties shown on the aforesaid plans from the board or

officer having custody of the same for the purposes for which such properties are currently held to the Select Board for the foregoing purposes and further to dedicate said portions of the Town-owned properties to said public way purposes, and, if applicable, authorize the Select Board to submit petitions to the General Court to permit the foregoing under Article 97 of the Massachusetts Constitution or otherwise; and to execute any and all documents and instruments necessary or convenient to carry out the purposes of this article;

Select Board recommends

ZONING BYLAW AMENDMENT

ARTICLE 19: Update Floodplain Zoning Bylaw	<i>Planning Board</i>
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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 by incorporating the district boundaries based on the latest Federal Emergency Management Agency (FEMA) Flood Insurance Rate Maps (FIRM), 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;

Select Board and Planning Board recommend

ARTICLE 20: Adopt the Specialized Energy Code	<i>Select Board</i>
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To see if the Town will vote to amend Chapter 150 of the Town’s General Bylaws, Stretch Energy Code, by deleting the Chapter in its entirety and replacing it with the following new Chapter 150, entitled “Specialized Energy Code”, for the purpose of regulating the design and construction of buildings for the effective use of energy and reduction of greenhouse gas emissions, pursuant to the entirety of 225 CMR 22 and 23 including Appendices RC and CC, including future editions, amendments or modifications thereto, with an effective date of July 1, 2026, a copy of which is on file with the Town Clerk, the J.V. Fletcher Library, and on the Town’s website:

Chapter 150: Specialized Energy Code

§ 150-1 Definitions

International Energy Conservation Code (IECC) – The International Energy Conservation Code (IECC) is a building energy code created by the International Code Council. It is a model code adopted by many state and municipal governments in the United States for the establishment of minimum design and construction requirements for energy efficiency, and is updated on a three-year cycle. The baseline energy conservation requirements of the MA State Building Code are the IECC with Massachusetts amendments, as approved by the Board of Building Regulations and Standards and published in state regulations as part of 780 CMR.

Specialized Energy Code – Codified by the entirety of 225 CMR 22 and 23 including Appendices RC and CC, the Specialized Energy Code adds residential and commercial appendices to the Massachusetts Stretch Energy Code, based 3 on amendments to the respective net-zero appendices of the International Energy Conservation Code (IECC) to incorporate the energy efficiency of the Stretch energy code and further reduce the climate impacts of buildings built to this code, with the goal of achieving net-zero greenhouse gas emissions from the buildings sector no later than 2050.

Stretch Energy Code - Codified by the combination of 225 CMR 22 and 23, not including Appendices RC and CC, the Stretch Energy Code is a comprehensive set of amendments to the International Energy Conservation Code (IECC) seeking to achieve all lifecycle cost-effective energy efficiency in accordance with the Green Communities Act of 2008, as well as to reduce the climate impacts of buildings built to this code.

§ 150-2 Purpose

The purpose of 225 CMR 22.00 and 23.00 including Appendices RC and CC, also referred to as the Specialized Energy Code is to provide a more energy efficient and low greenhouse gas emissions alternative to the Stretch Energy Code or

the baseline Massachusetts Energy Code, applicable to the relevant sections of the building code for both new construction and existing buildings.

§ 150-3 Applicability

This energy code applies to residential and commercial buildings.

§ 150-4 Specialized Code

The Specialized Code, as codified by the entirety of 225 CMR 22 and 23 including Appendices RC and CC, including any future editions, amendments, or modifications, is herein incorporated by reference into the Town of Westford General Bylaws, Chapter 150.

The Specialized Code is enforceable by the Local Building Inspector or Building Commissioner.

Or act in relation thereto.

Select Board recommendation at Town Meeting, Affordable Housing Trust Committee recommends, Clean Energy and Sustainability Committee recommends, Economic Development Committee does not recommend, and Zoning Board of Appeals does not recommend

ARTICLE 21: Fines for Violations of Dog Control Bylaw - Tickets *Town Manager*

To see if the Town will vote to amend Chapter 84 of the Town’s General Bylaws, Dogs, to increase the fines for violations of said chapter to make them consistent with M.G.L. Chapter 140, Section 173A, by amending Sections 84.3 and 84.6, as shown below, with additions shown in **bold** and deletions shown in ~~strikethrough~~:

§84.3 Violations and penalties. Whoever violates any provision of this section shall be punished according to the following procedure and schedule of fines, which are hereby declared to be an alternative to the procedure and schedule set forth in Massachusetts General Laws chapter 140, section 173A:

First offense:	\$10 \$50 fine
Second offense	\$25 \$100 fine
Third and each subsequent offense	\$50 \$300 fine
Fourth and subsequent offense	\$500 fine

§84.6 Nuisance dogs; violations and penalties.

A. No person shall own or keep in the Town any dog which, by biting, barking, howling, scratching or crying, or in any other manner disturbs the peace and quiet of any neighborhood, destroys private property, or endangers the safety of any person.

B. Any violation of this section may be enforced by the Animal Control Officer through non-criminal disposition procedure in accordance with the following schedule of fines:

First offense:	warning \$50 fine
Second offense:	\$25 \$100 fine
Third offense:	\$50 \$300 fine
Each Fourth and subsequent offense:	\$100 \$500 fine

Or act in relation thereto.

Select Board recommends

CARE AND CUSTODY OF TOWN LAND

ARTICLE 22: Resolution to Accept Boston Road as a Public Way *Select Board*

To see if the Town will vote a non-binding resolution to support the layout and acceptance by the Town of Westford of an approximately 1,780 foot section of Boston Road, beginning at the current limit of State Highway Layout, at or about 44/45 Boston Road, and terminating approximately 100 feet south of Blake’s Hill Road; said portion of road is currently operated and maintained by the Commonwealth of Massachusetts, said layout and acceptance to occur at a future Town Meeting after the completion of the Boston Road Improvement Project, so-called;

Or act in relation thereto.

Select Board recommends

ARTICLE 23: Accept Diane Lane as a Public Way *Select Board*

To see if the Town will vote to accept Diane Lane as a Town public way pursuant to [Massachusetts General Laws Chapter 82](#), as laid out by the Select Board, and further to authorize the Select Board to acquire by purchase, gift, eminent domain, as easement in said way for all purposes for which public ways are used and maintained;

Or act in relation thereto.

Select Board recommends

GENERAL BYLAW AMENDMENTS

ARTICLE 24: Amend the General Bylaws to Change the Date and Time of Annual Town Elections *Citizens’ Petition*

To see if the Town will vote to amend Chapter 51, Section 51.1 A of the Westford General Bylaws relating to the time of the Annual Town Elections, as shown below, with additions shown in bold and deletions shown in strikethrough;

A. Date and time of Annual Town Elections. The Annual Meeting for the election of Town officers and the determination of matters as by law or vote of the Town are required to be elected or determined by ballot shall be held on the first ~~Tuesday~~ **Saturday** of May each year. The polls shall be open at 7:00 A.M. and shall remain open until 8:00 P.M.

Westford FY26 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 2025.

J. Scott Hazelton (Chair)

G. Thomas Clay (Vice-Chair)

Chris Barrett (Clerk)

John H. Cunningham

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.

Town of Westford
PAY CLASSIFICATION PLAN
 Effective July 1, 2025

Salary Ranges per Band

BAND	MIN	MID	MAX
10	153,936	169,798	185,659
9	133,120	151,424	169,728
8	123,203	140,256	157,209
7	112,592	128,982	145,371
6	97,950	117,694	137,438
5	85,906	102,157	118,408
4	77,198	91,804	106,409
3	67,033	80,372	93,710
2	58,743	70,411	82,078
1	49,374	58,714	68,054

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

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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	15.61
Library Page	15.00	16.99
Transportation Dispatcher	15.00	25.98
COA Van Driver	21.00	22.74
Evening Supervisor/Senior Center	17.00	21.90
Senior Volunteer Worker	15.00	18.63
Student Intern	15.00	16.99
Receptionist	15.00	17.22
Registrar	15.00	18.63

Projected salary range adjustment of 2.0% for FY26

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.

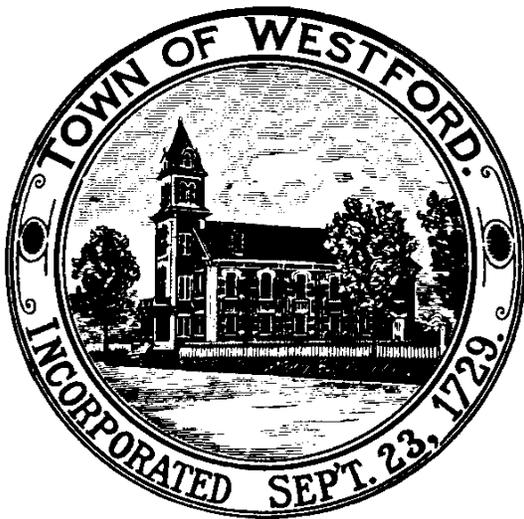
Special Education Reserve Fund: A reserve fund established in 2018 that allows the Westford Public Schools to appropriate any remaining balance in their general fund budget to pay for future unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation. Funds may 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 22,
2025
9:00 AM
Westford Academy
30 Patten Road