



TOWN OF WESTFORD
OFFICE OF THE TOWN MANAGER

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TO: Members of the Select Board, School Committee, and Finance Committee

FROM: Kristen Las, Town Manager *Kristen D. Las*

DATE: December 9, 2025

RE: Fiscal Year 2027 Budget Message

I am pleased to present a Fiscal Year 2027 balanced operating and capital budget for your consideration. The [FY27 Town Manager Budget Presentation](#) is available on our town's website. During the preparation of our operating and capital budgets, we strived to adhere to the Select Board's [FY27 Budget Policy](#), continued to incorporate recommendations from the [Budget Task Force Final Report](#), and continued to use the [Strategic Plan](#) as a guide, to attempt to maintain services at current levels.

In FY25, we saw a reduction of 9.3 FTE's on the Town side and 51.6 FTE's on the School side due to the failed override. These staffing reductions became our baseline service level in FY26 and now serve as the new baseline for FY27. However, expenses continue to increase faster than our revenue as we continue to face a structural deficit because we must adhere to the limitations of Proposition 2 ½.

The proposed budget does not contemplate a Proposition 2 ½ override. Instead, it includes more optimistic state funding projections, as we have received significantly higher Chapter 90 education funding over the past two years than has been the trend historically. We have also worked diligently to identify opportunities to reduce expenses, improve efficiencies, and align spending with the Strategic Plan.

In preparing the FY27 budget, I would like to recognize the efforts of the departments as they submitted conservative budget requests and continue to be mindful of our overall financial position. The positive news is that our Bond Rating Agency, Standard & Poor's, continues to support and applaud our financial policies and procedures and in recognition, we have maintained our AAA Bond Rating.

This year, the Town adopted a Strategic Plan. Throughout this document, you will see initiatives referencing the seven Strategic Outcome Areas that have been developed through extensive public feedback and incorporated into the Strategic Plan.

Vision:

Westford strives to be a welcoming and inclusive community that honors its history and traditions. We are driven towards innovation and progress, balancing growth with preservation and a commitment to creating a sustainable future.

Strategic Outcome Areas:

Responsive & Responsible Town Government - Westford's municipal services are delivered by dedicated, professional staff who are responsible stewards of Town resources and responsive to community concerns. Core services are prioritized and balanced against other community demands.

Commitment to Environmental Sustainability & Climate Action - Environmental sustainability goals as envisioned in the Westford Climate Roadmap will guide investments in clean energy and zero waste initiatives. The Town's efforts to address climate change will consider the need to balance fiscal, operational, and environmental objectives.

Quality Educational Opportunities - Westford is committed to quality educational opportunities. The Town supports its exceptional public and regional school systems and encourages opportunities that support a life-long endeavor to enrich, grow, and expand residents' knowledge.

Caring and Engaged Community - Westford is a community that cares for its neighbors and takes pride in local festivals and unique cultural events that celebrate the Town's diversity and history. The Town prioritizes community engagement and promotes volunteerism. Westford is committed to effectively communicating with our residents through a variety of media.

Diverse and Attainable Housing Options - Westford encourages and promotes the development of diverse housing options that meet a broad range of income levels and life stages of our current and future residents. Westford strives to be a community where people both want to and can afford to live.

Opportunities for Recreation and Preservation of Open Space - Westford is committed to preserving open space as part of maintaining the Town's rural character. The Town is focused on improving connectivity by developing and maintaining safe routes for walking and cycling. Westford supports a variety of multi-generational recreational opportunities.

Intentional and Appropriate Economic Growth - Westford is a traditional New England town that preserves its historic Town Center and neighborhood villages. The Town is committed to promoting an environment along our commercial corridors where unique and local businesses can thrive. Westford encourages economic growth and a diverse tax base.

Budget Challenges

Based on the impact of the failed override, the budget reductions implemented in FY25, and the new baseline established in FY26, we continue to face significant budget challenges as inflation rises faster than our ability to generate revenue. In FY26, we drew down one-time funds in a planned and deliberate manner to supplement the operating budget and maintain services, and we plan to continue this approach in FY27. The Select Board, School Committee, and Finance Committee have been meeting regularly to discuss these measures, and we have identified the following budget challenges impacting the FY27 budget:

Town-Wide Financial & Operational Pressures

- Rising Medicare costs
- OPEB funding must keep pace to maintain the Town's AAA bond rating
- Professional development budgets have been at a minimum
- Need for staff support for solid waste and recycling programs, energy management, and other efficiency efforts
- Proposition 2 ½ presents real constraints that will continue to drive service cuts
- New revenue opportunities are limited and will take some time
 - MBTA multifamily zoning has significant new growth potential in future years beyond FY27
 - Request from the Economic Development Committee for additional support to be funded through Overlay in FY27

Public Facilities

- Deferred maintenance across Town facilities
- Increased insurance claims
- Need for expanded oversight of capital and maintenance projects

Development

- Additional Building Inspector staffing required due to growing residential and commercial development

Technology

- Technology enhancements needed to improve efficiency and user experience
- Examples: permitting systems, Town and School security plans

Public Safety

Police

- Increasing service demands along the Route 110 Corridor due to significant community expansion
- Includes 243.8 additional annual calls from Tech Park West apartments
- MBTA housing development expected to generate 300+ additional calls per year
- Reduction of two police officer positions in FY25, decreasing daily patrol coverage

Fire

- Reduction of two firefighters in FY25
- Resulting in three closures of the Rogers Fire Station since July 2024
- Increased overtime costs
- \$50,000 per year needed for paramedic training to support retention and recruitment

- Rising mutual aid calls due to regional service strain

Schools

- The School Superintendent presented the FY27 [Westford Public Schools budget](#) on December 1st to the School Committee.

We anticipate making changes to the proposed budget as we receive more information in the coming months through the budget hearing process, with final adjustments to be made at the October 2026 Special Town Meeting prior to setting the tax rate. The limitations of Proposition 2 ½ continue to place pressure on the operating budget, and both the Town and Schools have been creative and methodical in utilizing available resources to maximize services within these constraints. New growth from the adoption of the MBTA zoning bylaw may provide some relief, but we must also monitor the impacts on public safety and our school system. As we move forward, we remain committed to balancing fiscal responsibility with our goal of delivering high quality services.

FY26 versus FY27 Projected Revenue

Although new revenue has increased, it is still not growing with the rate of inflation. We are constrained by Proposition 2 ½. The chart below shows the FY26 budgeted revenue versus the FY27 projected revenue. The general fund share of the revenue can be used for town services such as funding education, public safety, and other government services.

Revenue	FY26	FY27	Variance
Tax Revenue	\$99,595,660	\$103,138,808	\$3,543,148
Proposition 2 ½ Override	0	0	0
Local Revenue	8,007,479	8,626,969	619,490
State Aid	22,508,840	23,256,562	747,722
General Fund Subtotal	\$130,111,979	\$135,022,339	\$4,910,360
Enterprise Revenue	12,028,572	10,607,999	(1,420,573)
Reserves Applied	0	0	0
Other Available Funds	203,369	608,299	404,930
Community Preservation Funds	3,136,514	1,204,626	(1,931,888)
Free Cash – Capital, Perchlorate, Snow & Ice	3,654,348	3,670,105	15,757
Total	\$149,134,782	\$151,113,368	\$1,978,586

Local Revenue

Local revenue fluctuates from year to year. Below is a table showing the FY25 actual revenue received, the budget for FY26, and our local revenue projections for FY27. Overall, local revenue is increasing by \$619,490 from FY26 to FY27. The Department of Revenue recommends that local revenue estimates should be conservative. The estimates for FY27 are more aggressive than what we have estimated in the past. There is also a new revenue line for PAYT Fees to support the new Hybrid Pay-As-You-Throw program for solid waste. Other revenues were adjusted based on the

FY25 actuals, such as motor vehicles excise, hotel and meals excise, and investment income. We will monitor the hotel excise revenue with the pending closure of the Westford Regency in December 2025. With regards to investment income, we need to continue to monitor the market because a decrease in interest rates would have a negative impact on our investment earnings. The miscellaneous recurring revenue is increasing 4.39% based on the assessment for the Nashoba Tech School Resource Officer. We will continue to monitor local revenue during the year and make adjustments if appropriate.

Local Revenue	FY25 Actual	FY26 Budget	FY27 Projected
Motor Vehicle Excise	4,483,193.97	4,210,836.00	4,510,000.00
Meals and Hotel Excise	1,446,896.33	1,216,000.00	1,340,000.00
Penalties and Interest	228,146.40	225,000.00	230,625.00
Payments in Lieu of Taxes	81,907.47	67,650.00	69,341.00
Fees	309,652.08	250,000.00	256,250.00
PAYT Fees	0.00	0.00	275,000.00
Rentals	1,000.00	0.00	0.00
Dept. Revenue – Cemeteries	52,000.00	32,830.00	33,651.00
Licenses and Permits	1,361,806.10	1,111,950.00	1,139,749.00
Special Assessments	6,887.46	5,188.00	5,318.00
Fines and Forfeits	93,020.15	63,552.00	75,000.00
Investment Income	626,536.07	450,000.00	500,000.00
Medicaid Reimbursement	226,408.74	74,250.00	76,106.00
Misc. Recurring Revenue	108,256.00	111,059.00	115,929.00
Misc. Non-Recurring Revenue	298,248.09	189,164.00	0.00
Subtotal	9,323,958.86	8,007,479.00	8,626,969.00

State Aid

In FY26, Westford received an overall 3.85% increase in State Aid, which resulted in additional revenues of \$833,633. Most of the increase was attributed to the \$150 minimum contribution in Chapter 70 funding. With the exception of last year’s \$104 per student allocation, previous years’ amounts have ranged from \$30 to \$60 per student. State Assessments were increased by \$139,983 in FY25, resulting in a total net increase in State Funding of \$447,528. Since the past two years state aid have increased dramatically from the Governor’s budget, we are estimating a \$150 increase per student for Chapter 70, a 2% increase for Unrestricted Government Aid, an \$11,000 increase to Veterans Benefits, and a 1% increase in all other State Aid revenue for FY27. Since the Annual Town Meeting is scheduled for March 28, 2026, and the FY27 Governor’s budget is not due to be released until January 28, 2026, we will have sufficient time to update the budget projections. The final budget is typically not signed until July, so if the final State Aid amount is different than expected, we may propose budget adjustments at our October 2026 Special Town Meeting.

New Growth

Over the past 12 years, Westford has experienced fluctuating new growth. We estimated new growth for FY27 at \$850,000 due to several developments under construction. Growth from the MBTA Communities projects should begin to be realized in FY28. Please see the chart showing our historical new growth from FY16 to FY27.

Fiscal Year	Total New Growth
FY27	850,000.00
FY26	890,944.00
FY25	684,063.00
FY24	856,873.00
FY23	892,263.00
FY22	870,884.00
FY21	1,334,726.00
FY20	1,069,837.00
FY19	740,243.00
FY18	408,857.00
FY17	707,422.00
FY16	901,454.00

Additional FY27 General Fund Revenue

For FY27, our new general fund revenue is projected to be \$4,910,360. After accounting for other town-wide shared expenses, the total available new funds are \$2,985,031. This represents new funds we may distribute to budgets as needed, after first satisfying obligatory expenses such as employee and retiree health insurance, Middlesex Retirement, debt service, general insurance, and funding our Other Post Employment Benefits (OPEB). Below is a chart identifying our recommendation to allocate new revenues for FY27.

New Revenue	FY27	Subtotal
Tax Revenue: Prop. 2 ½ Increase	\$2,435,941	
Tax Revenue: New Growth	850,000	
Proposition 2 ½ Override	0	
Tax Revenue: PY Excess Capacity	14,337	
Tax Revenue: Debt Exclusions	242,870	
Local Revenue	619,490	
State Aid	747,722	
Total New G/F Revenue		\$4,910,360

Allocation of New Revenue	FY27	Subtotal
Employee Benefits and General Insurance	1,339,932	
Net Debt Service	447,946	
NVTHS Assessment	89,615	
Other Amounts to be Raised	5,918	
Allowance for Abatements	19,189	
State Assessments	21,962	
Subtotal		(\$1,924,562)
Funds Remaining for Departmental Expenses		\$2,985,798
WPS Budget		
Westford Public School Budget – 70.4%	2,102,473	

*Net Town Operating Budgets – 29.6%	883,325	
Subtotal		\$2,985,798
Net Remaining		\$0

*The net Town increase does not account for the \$275,000 in new local revenue from the proposed Pay-As-You-Throw Program.

Current Reserves: Currently we have reserves of \$12,624,945 which represents a reserve balance of 9.79% of our total general fund operating budget. After leaving 5% of the operating budget in reserves per our Budget Policy Direction, and accounting for projected appropriations at our upcoming Annual Town Meeting, our estimated reserves at year-end will be \$9,104,840, or 7.06% of the general fund budget.

FY27 Budget Highlights

The FY27 budget process began in September 2025. Department heads were sent instructions and worksheets to create a budget for FY27 and submit budget projections for FY28 and FY29.

School/Town Increases: Westford Public Schools are allocated an additional \$2,102,473, which represents a 3.03% increase. For the town departments, we met with each town department head and reviewed each line item in every budget and made reductions and adjustments as necessary to present a balanced budget. These actions resulted in an overall town budget increase of \$883,325 or a 3.06% increase. This net amount includes adjustments for the ambulance, recreation, and stormwater enterprise general fund subsidies. It does not take into account the additional projected fees of \$275,000 for the Pay-As-You-Throw program. If the offset from this revenue stream was taken into account, the town departments would have a \$608,325, or 2.11% net increase.

Summary of FY27 Budget Recommendation

<i>Revenues</i>		<i>Expenditures</i>	
Tax Revenue	\$103,138,808	Westford Public Schools	\$71,491,045
Local Revenue	8,626,969	Other Town Departments	28,967,255
State Aid	23,256,562	Community Preservation	1,204,626
Enterprise Revenue	10,607,997	Debt Service	4,436,862
Reserves Applied	0	Enterprise	10,422,949
Other Available Funds	1,812,925	Unclassified	25,427,482
Free Cash Appropriation	3,670,105	N.V.T.H.S.	1,881,922
		Other Amounts to be Raised	7,281,227
Total	\$151,113,368	Total	\$151,113,368
		Budget Surplus	\$0

- **Collective Bargaining Agreements:** As we budget for FY27, we have reached agreements with three of the six Town unions, including the OPEIU (middle management), CWA

(Communication Workers of America), and WPWA (Westford Public Works Association). The IAFF (International Association of Fire Fighters) expired on June 30, 2024 and we are currently in mediation. We are currently in negotiations with the WPA (Westford Police Association) and the WSO (Westford Superior Officers), whose contracts expired on June 30, 2025. For Westford Public Schools, 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. Contracts for school custodians and maintenance staff, Unit C (Educational Office Professionals), and Unit E (Educational Support Professionals) are settled through FY28.

- **Solid Waste and Recycling Contract and Implementation of Pay-As-You-Throw (PAYT) Program:** We are currently in the second year of a five-year contract with E.L. Harvey. The curbside collection for solid waste and recyclables is increasing from \$1,780,000 in FY26 to \$1,830,000 in FY27. However, through the first four months of the contract, trash tonnage amounts have increased by about 1%; given seasonal trends we are projecting an increase for the remainder of FY26 of 3% on average. The FY27 budget assumes implementation of a Hybrid PAYT program, with a Basic Service including at no charge a 35-gallon cart; excess trash disposal will require a Town-branded 33-gallon bag for a fee of \$2.75. For budget purposes, overall tonnage is projected to decrease by 11%, or 651 tons, with PAYT after factoring in a slight increase in base tonnage due to new households. In addition, the blended value for the price of recyclables has been trending higher. The first four months of the fiscal year have seen an average increase in the cost per ton of 150% over FY25 average. While this is likely a result of the impact of tariffs on commodities markets, we are conservatively projecting a continued increase in recycling costs. The proposed budget includes program costs for PAYT implementation, tipping fee reductions, and corresponding revenues, that result in a net positive program impact of \$54,175. The expected revenue and expense reductions are a conservative estimate for FY27 budget purposes and we will provide frequent updates once the program is operational.
- **New Management Analyst Position:** As part of the Town's commitment to improving core services and operational efficiency and continuing to implement the recommendations of the Budget Task Force, this budget includes funding for a new Management Analyst position. This role will provide dedicated management of the solid waste and recycling program—including contract oversight, program management, customer service, and recycling event coordination—which are currently handled by staff with limited capacity or volunteers that are donating their time. In communities that have a pay as you throw program, it is common to have a dedicated staff person to oversee the aspects mentioned above. The position will also allow the Executive Assistant/Project and Procurement Specialist to shift focus toward enhanced communications and procurement support. The position will also allow the Assistant Town Manager and the Finance Director to focus on driving towards our strategic goals, organization-wide efficiency improvements, cost savings, and fee-for-service reviews. Funded through revenues generated by the Pay-As-You-Throw (PAYT) program, this position will not impact the tax levy. In addition to improving service delivery, the analyst will play a key role

in identifying and implementing operational efficiencies across departments, with the goal of generating future budget savings and supporting long-term financial sustainability. The benefits for this position will be funded through the 945 Risk Management budget and 990 Health Insurance Trust Fund and will have minimal impact on the general fund.

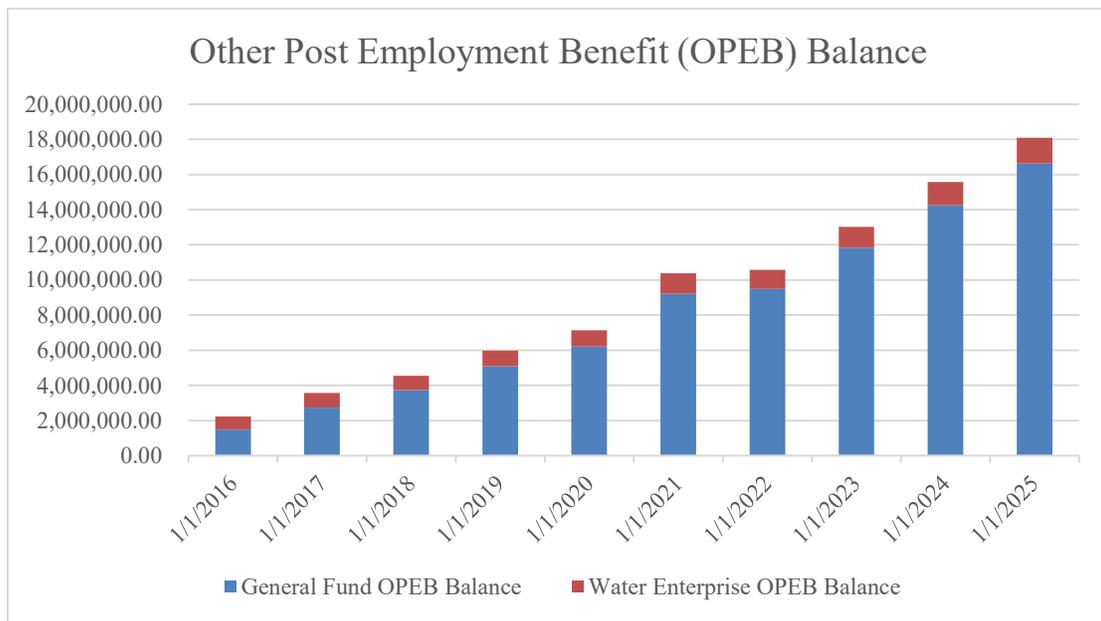
- **Utility Costs:** The contract for natural gas supply expired on February 28, 2024. Expenses should remain level from FY26 until a new supply contract is in place in March 2027. The electricity supply contract expired on November 30, 2024. The supply rates should remain steady throughout FY27 barring any change in the Tariff due to a change in law or other regulatory change. At the October 27, 2025 Special Town Meeting, voters authorized the Select Board to enter into an agreement to add solar panels to the Blanchard Middle School roof. The Select Board and School Committee are working on agreement with Ameresco, Inc. to add solar panels through a power purchase agreement which will provide a hedge against future price increases for that facility and help to meet town sustainability goals. The Board of Water Commissioners voted in December 2024 to authorize a rate increase of 6.2% effective July 1, 2025. There will be no rate increase for July 1, 2026. There will be an increase to Stormwater invoice as rates are set to increase by 8%. The Equivalent Residential Unit (ERU) fee will increase from \$75 to \$81 per ERU for FY27. The impact on the Town and School budgets will be \$6,564 based upon this increase.
- **Health Insurance Trust:** The town converted its health insurance program to a partially self-funded plan on March 1, 2022, following the establishment of the Health Insurance Trust. In Both FY22 and FY23, utilization increased by more than 20% annually, driven largely by high cost claimants. As a result, the Trust ended FY23 with a deficit balance of \$387,079, which was raised on the tax rate recap, and Special Town Meeting approved an additional \$950,000 supplemental appropriation. Employee health insurance rates were also increased by 15% effective November 1, 2023. Since that time, the financial position of the Trust has strengthened significantly. In FY24, contributions exceeded expenses, resulting in a fund balance of \$1,085,375. In FY25, due to a decrease in the number of high-cost claimants, the Trust ended the fiscal year with a balance of \$4,183,362, which is an increase of \$3,097,987 from the previous fiscal year. As of November 30, 2025, the Trust balance stands at \$4,879,550.

The partially self-funded model continues to provide the Town with opportunities to control costs. The Town now receives pharmacy rebates and participates in cost-saving programs such as the Pillar Program, which reduces expenses for high-cost medications, and CanaRX, which offers additional prescription savings and eliminates copays for participating employees. We also implemented the Smart Shopper program on November 1, 2025 and we are working on promotional efforts throughout the year. This is an easy to use tool that incentives members on our health insurance to shop and compare eligible medical procedures/services for lower cost options. Employees can earn cash rewards by participating in the program. The Town also maintains a stop-loss contract with Blue Cross Blue Shield that protects the Trust from medical claims exceeding \$150,000. Members of the Health Insurance Trust receive monthly updates from our insurance broker, HUB Inc.

The Trust is currently working with a consultant to evaluate several plan design and cost-management options, including benchmarking our current plan against the market; assessing the potential impact of implementing a two-person plan; exploring a high-deductible plan with a Health Savings Account; developing a GIC look-alike scenario for comparison; and analyzing alternative purchasing pools or funding models such as MIIA and the GIC. The consultant’s work, which began in December 2025, will continue through summer 2026. Because this analysis is ongoing, the FY27 budget does not yet reflect any plan design changes.

For FY26, we budgeted \$13,187,292, which represents a \$907,119 or 7.39% increase over the FY25 health insurance budget. Looking ahead, the FY27 budget includes \$13,464,000, an increase of \$276,708, or 2.10%, over FY26. The Health Insurance Trust will continue to review monthly financials and update projections as needed.

- Risk Management Budget: Other Post Employment Benefits (OPEBs):** Our FY27 contribution to our OPEB Trust Fund, which supports retiree health and life insurance, is increasing by \$75,000 to \$1,075,000. As inflation and budgetary constraints continue to place pressure on the operating budget, we are evaluating a new policy to substantially increase contributions to the OPEB Trust once the unfunded pension liability is fully paid off in FY36. We will continue to fund existing retirees’ OPEB costs through the health insurance budget. In FY25, we spent \$1,704,358 for our Medicare retiree health insurance, while the Health Insurance Trust funded non-Medicare retiree plans. Our OPEB Trust Fund has a current balance of \$18,307,652 for the general fund and \$1,525,393 for the water enterprise. According to Westford’s last actuarial study, dated June 30, 2025, the Town has a net OPEB liability of \$104,757,825 and a funded ratio of 14.73%. The study projects that Westford’s OPEB liability will be fully funded by 2051.



- **Risk Management Budget: Middlesex Retirement Assessment:** Our Middlesex Retirement Assessment, which covers annual pension obligations for our town employees and non-educators in our schools, increased by \$445,647 or 6.27% to \$7,723,568. Middlesex Retirement gives member towns an option to pay their full assessment on July 1st of each fiscal year, which we do, resulting in a town savings of \$134,504, or 1.71%. The unfunded liability is scheduled to be paid in full by 2036. Massachusetts state law requires that the pension must be fully funded by 2040 at the latest.
- **FY27 Other Budget Increases:**
 - Overall, the department's budgets have increased to reinstate professional development for the employees. It is a strategic goal to develop and retain employees, which has become increasingly difficult due to deep cuts in professional development budgets in prior years. Only funding the bare minimum for employees to retain their professional certifications limits growth and development opportunities for staff and ultimately will harm the organization. If we wish to have municipal staff that are prepared to innovate and adapt to best serve our residents, we must provide them with the tools to learn and grow in their profession.
 - Town Manager Expenses increased by \$55,200 due to several contractual items and other matters that align with the Town's strategic plan. These include the continuation of communications support and outreach tools previously funded by ARPA; Town Meeting technology, audio visual, and required printing costs previously funded by ARPA; enhanced training for management staff; a travel allowance for the Town Manager in accordance with her FY27 contract, adequate funding for meetings; conferences, dues, and memberships; and funding for legal advertising.
 - The compensation reserve in the Human Resources budget has been lowered to \$520,000. Although the town has reached agreement with three of the six unions, the comp reserve needs to be able to fund the expected increases for the three unsettled contracts in FY27.
 - The Technology Expense budget has an increase of \$40,315 under Workstation Support to pay for the full cost of the Microsoft Office Enterprise Agreement, as ARPA funding was used to offset the expense so we could gradually budget for the full expense. Also, Contracted Services is increasing by \$44,707 for the planned transition to a cloud-hosted online permitting system.
 - The Town Clerk's budget is increasing by a total of \$69,819. This is dependent upon the number of elections and town meetings we have in a given year. In FY27, we have the state primary election with early voting in September, and the State Election with early voting in November. The Town Clerk does apply for reimbursement from the state to pay for the mandated early voting.
 - The Building Department will require additional inspectional services for the MBTA projects that are expected to begin in the near future as well as for inspectional services that are anticipated with our expanded economic development work; Zoning Enforcement line item includes \$45,000 to meet these needs. The resulting services will generate General Fund revenue that will more than offset the cost of the position.
 - Although the Nashoba Tech Budget is not final, we are projecting a 5.0% increase as Westford's enrollment is increasing by 3 students in FY27.

- The Wastewater Treatment Management budget increased by \$81,723. Contract wastewater operations costs have increased in recent years due to higher labor and regulatory demands, rising chemical and equipment prices, and general inflation affecting fuel, supplies, and maintenance. These industry-wide cost pressures are reflected in the bids we received, The Water Department is presently evaluating the bid finalists, and a contract award will follow once that review is complete.
- The Library personal services budget is increasing by \$121,439 to staff the Library for 53 hours once the construction is finished at 50 Main Street. The required increase in hours based on our population is required to receive state funding. These costs will be offset by decreases in Books & Subscriptions. In addition, costs will be reallocated from the MVLC Network Maintenance back to the utility line items to pay for half a year at 50 Main Street.
- **FY27 Budget Decreases:**
 - The Assessors Office reduced contracted services. FY26 was a Revaluation year, which occurs every five years and requires additional contracted services for consulting. Since the Revaluation is complete, we are able to reduce contracted services for FY27.
 - The Legal Services budget is decreasing by \$23,000. The budget was supplemented by \$30,000 at the October 2025 Special Town Meeting to meet FY26 expected expenses. This is a budget that may require a supplemental request if FY27 expenses increase more than anticipated.
 - Police Expenses are decreasing by 2.76% for FY27 as a result of electricity savings through metering credits and high efficiency lighting upgrades as well as a reduced cost for police cruiser equipment upfit due to transfer of equipment between model years of similar build.
 - The Financial Departments are working with the DPW to pay off several smaller capital projects that were scheduled to be bonded, including the Carlisle Rd. Sidewalk project, the Plain Rd. Phase II Sidewalk project, and the Pond Brook and Blue Brook Culvert design. The savings to the FY27 budget are estimated at \$97,673 for the general fund and \$43,063 for the Stormwater Enterprise.
 - The Recreation Enterprise budget does not include a general fund subsidy for the second year in a row, last having a subsidy of \$35,927 in FY25. Enrollment in programs continues to increase and the department is working together with TRCCI to host additional programming.
- **FY27 Budget Other Changes:**
 - The Permitting Budget is increasing by \$33,600 to capitalize on recent efforts from the Economic Development Committee with consultant services assistance from Troast Advisory Services. Their 16-month contract, funded through ARPA funding, sought to help the committee develop short- and long-term strategies and initiatives to stimulate economic development in town to help fill vacant commercial space and promote the town as a destination for new businesses development and redevelopment. This budget would continue the branding and marketing efforts under the *Discover Westford* initiative

developed by the Committee with the goal of building and diversifying the town's tax base and would continue to support our residents with opportunities for local jobs, amenities and services that meet their needs. The Town is asking the Board of Assessors to release \$33,600 in overlay to fund this request.

- The 294 Tree Warden, 424 Street Lights, 491 Cemetery, and 650 Parks & Grounds budgets have all been consolidated under the 405 Department of Public Works budget. This consolidation will reduce administrative overhead, provide the DPW with greater flexibility to address unforeseen needs, and improve transparency by showing the full cost of operating the DPW (with the exception of the enterprise funds), among other benefits.

Capital Investment: The Capital Planning Committee reviewed capital requests from all town departments and voted their initial recommendations to the Town Manager on November 14, 2025. The [FY27 Capital Plan](#) includes \$37,207,606 in capital to be funded by a variety of sources. Our pay as you go capital to be funded from Free Cash is \$3,010,105. Each enterprise also funds its own capital requests, including the Water Enterprise (\$1,149,000), Recreation Ambulance Enterprise (\$22,500), and Stormwater Enterprise (\$1,860,000). We have also recommended three capital projects that will require the authorization of non-excluded debt in the amount of \$3,414,000. There is also a recommendation that would require a debt exclusion in the amount of \$24,695,000 to replace the Westford Academy Roof and HVAC equipment. It also includes the replacement of equipment across several other schools. Staff are researching options to pursue this necessary project, including the MSBA and/or a performance contract. The quote is based on a one-for-one replacement of the existing Westford Academy roof and equipment and will change as we move further into the process. Lastly, we have identified three projects totaling \$887,000 that qualify for Community Preservation Act (CPA) funding so we are recommending the department heads submit an application for funding. There is another CPA eligible project to rehabilitate the Museum at 2 Boston Road, which we currently have a \$1 earmarked until we receive quotes. These requests that will be presented to Town Meeting total \$35,037,606. We also have several capital recommendations that do not require Town Meeting authorization. The DPW is requesting \$1,300,000 in Chapter 90 funds for the FY27 Pavement Management Program. We also have several projects for the Frost and Old Nab Schools that we plan on using the Lease of Town Buildings revolving fund to address. As suggested by our bond rating agencies, we will continue funding capital projects with Free Cash as much as possible, and we may rely upon our Capital Stabilization Fund, with a current balance of \$602,901, if needed.

Energy Efficiency Projects: Since beginning an aggressive program of energy efficiency projects on Town and School Buildings in FY25, we have completed or have in process over \$2.7M in investments in lighting, weatherization, and transformer upgrades. Using a combination of grants, incentives, and on-bill repayments (a short-term, 0% financing tool that uses energy cost savings to pay for projects), these projects have been completed with less than \$100,000 in up-front and out-of-pocket costs to taxpayers and will result in significant long-term energy cost savings. During the 4-year repayment term, these projects will result in savings estimated at \$79,000 and, following repayment, long-term savings approaching \$300,000. The Town also expects to execute a Power Purchase Agreement (PPA) for a solar photovoltaic generation system on the Blanchard

Middle School in FY26; once operational, this will result in an estimated net benefit of \$645,172 over the 20-year term of the PPA.

Non-Excluded Debt Service: The current FY27 non-excluded debt service budget is \$1,978,343. Of this amount, \$1,388,362 is permanently bonded and the remaining balance of \$589,981 is estimated debt payments for ongoing and future projects, which includes the fire department tower truck (2023), the Nutting Road artificial turf field replacement (2025), the Robinson School feasibility study with the MSBA (2025), the West Street at North Main Street pedestrian improvements project (2025), and the fire department pumper truck (2025). However, as an opportunity to provide budgetary relief for FY27, we are recommending that we pay off the capital project costs for three of these projects at the Annual Town Meeting. The Carlisle Road sidewalk construction project (2020) and Plain Road Phase 2 sidewalk construction (2024) were mostly funded with mitigation settlement funds from Newport Materials, and the stormwater enterprise has sufficient retained earnings to pay off the Blue Brook and Pond Brook Culvert design (2021). This results in \$97,673 in FY26 general fund budget capacity and \$43,063 in Stormwater Enterprise budget capacity by paying off these capital projects early. Other capital projects earmarked for borrowing but not yet approved by Town Meeting include the Cameron Senior Center HVAC system, the 30 Beacon Street roof replacement and stabilization project, the Littleton Road widening project, and the Pleasant Street and Patten Road sidewalk project.

Next Steps:

How the Public Can Stay Involved:

- Attend the Town Manager Budget Presentation on December 9, 2025
- Attend the Finance Committee Budget Hearings from January 8 to February 5, 2026
- Attend the School Committee budget discussions on December 1, 2025, and January 5 and 20, 2026
- Select Board votes to close the warrant on January 27, 2026
- Select Board sets the order of warrant articles on February 10, 2026
- Attend the Finance Committee meetings on February 12 and February 26, 2026, to review the Town Meeting Financial Articles
- Attend the Select Board meetings on February 24 and March 10, 2026, to review Town Meeting Articles
- Sign up for agendas at: <https://www.westfordma.gov/list.aspx>
- Monitor www.westfordma.gov and visit the “Town Meeting” page for information regarding the budget process and supporting material
- Email the Town Manager and/or Select Board with questions or concerns: klas@westfordma.gov
- Attend the League of Women Voters Annual Town Meeting Preview tentatively scheduled for March 19, 2026
- Attend Town Meeting on March 28, 2026, at 9 AM at Westford Academy

Summary

As the budget process continues over the next several months, more information will be available regarding State and Federal aid and other revenues, and final adjustments may be made. Thank you for the opportunity to present the FY27 budget. The town department heads and I welcome your input and suggestions. We remain committed to examining each and every opportunity to be creative and conservative with our valuable town resources. It is our unwavering objective to continue to provide both the quantity and the quality of services as we have in the past for our residents.