

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
405 DPW	Greene: Can you explain why the cemetery dept should be included in 405 DPW? Cemetery is very different in my mind as it is a service that not all residents use and has specific revenue streams available.	<p>Fox: While the Cemetery Department does have unique characteristics and limited dedicated revenue streams, our intent in including it within the 405 Public Works budget reflects how the department actually operates today.</p> <p>As the Public Works Department has evolved from a conceptual framework into a fully integrated operating department, we determined that it was appropriate to include the Cemetery and Parks Maintenance budgets within the broader 405 structure, consistent with the recent inclusion of Highway (421) and Engineering (410).</p> <p>Key reasons for this approach include:</p> <ul style="list-style-type: none"> • Operational integration. Cemetery and parks employees are part of the same collective bargaining unit as highway staff, work out of the same facilities, and routinely support broader municipal operations, including winter maintenance and storm response. From a staffing and operational standpoint, these functions already operate as one department. • Administrative efficiency. Maintaining separate budgets requires duplicative clerical and accounting effort. Combining the budgets reduces administrative overhead while maintaining full transparency and tracking at the division level. • Budget stability and fiscal conservatism. The cemetery and parks budgets are relatively small compared to other operations-based budgets. This makes them more vulnerable to larger, unexpected expenses (equipment failures, weather-related impacts, or infrastructure repairs). A combined budget allows these costs to be absorbed without inflating individual line items or creating artificial contingencies across multiple budgets, resulting in a more conservative overall budget proposal. • Revenue alignment. Cemetery revenues will continue to be tracked and credited appropriately. Including the cemetery within 405 does not

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		<p>eliminate its revenue streams or obscure costs, but rather aligns budgeting with how services are delivered and managed. The Cemetery funds will still be used for their specific purchases, as was seen with the purchase of the cemetery one-ton truck last year utilizing cemetery expendable trust funds.</p> <p>In short, this change reflects operational reality, improves administrative efficiency, and strengthens fiscal management, while preserving accountability and transparency.</p>
405 DPW	Greene: Could we please have an update on the sidewalk plowing efforts, including OT used, sidewalks plowed, tractor purchased.	<p>Fox: In October 2025, a proposal to expand the level of service for winter sidewalk maintenance was presented to voters at Special Town Meeting in the form of a capital request for a Trackless MT sidewalk tractor. While voters did not support the expansion of sidewalk services, they did approve the purchase of a used compact loader to allow the Department to continue maintaining the sidewalks included in the long-standing “pilot program.”</p> <p>The Department received the compact loader on December 1, 2025 and immediately placed it into service during the December 2 storm, which was the first winter event of the season. Since that time, the equipment has been used to maintain the pilot program sidewalks in accordance with the Winter Maintenance Policy adopted by the Select Board on October 14, 2025.</p> <p>Under this policy, sidewalk snow removal begins as soon as practicable following winter storm events. All available personnel are first assigned to snow and ice removal on streets, and sidewalk operations commence once street operations are complete. As a result, sidewalk plowing</p>

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		<p>typically occurs during regular working hours, though overtime may be utilized when conditions, timing of storms, or safety concerns require it.</p> <p>To date, sidewalk plowing has been limited to the pilot program routes only, and overtime usage has been minimal. This operational approach is also factored into internal coordination and discussions with Town leadership regarding school opening decisions following winter storm events.</p>
405 DPW	Greene, Fryer: Why are electricity costs decreasing when electricity rates are increasing? Same question for natural gas	O'Donnell – The electricity budget is decreasing from the FY26 budget by \$5,400 to a total of \$81,500. Based on the FY25 Actual of \$74,763, the amount looks reasonable. We are also beginning to apply net metering credits to the street lights account in FY26, so that should help offset the total cost. For natural gas, we level funded the amount for FY27. There is not any contingency in this account if we have a colder than expected winter or if delivery costs increase. However, the consolidated DPW budget has a better chance to absorb any additional utility expenses if they occur.
405 DPW	Greene, Fryer: How are you achieving a 20% decrease in vehicle maintenance?	<p>Fox: When preparing the Department's proposed FY27 budget, we used a consistent methodology across line items that included a five-year look-back of actual expenditures to establish an average, review of trends over that period, and consideration of known or anticipated cost increases or decreases.</p> <p>Using this approach, Public Works initially proposed an \$8,000 decrease in the vehicle maintenance line item and a \$14,000 increase in the equipment maintenance line item, reflecting observed trends and operational needs. This resulted in a net increase request of \$6,000 across the two related accounts.</p> <p>As the Town Manager refined departmental budgets to meet the allowable levy, reductions to proposed budgets were required. Given the anticipated arrival of five new 6-wheel dump trucks during FY27, it</p>

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		<p>was agreed that vehicle maintenance was an appropriate line item for further reduction. As a result, the vehicle maintenance budget was reduced to \$149,500, representing a reduction of approximately \$38,000, or 20% from the FY26 budget.</p> <p>This reduction reflects the expectation of lower near-term maintenance needs associated with a newer fleet while continuing to adequately fund equipment maintenance to support overall operations.</p>
405 DPW	Greene, Fryer: Can you please explain why the following line items are increasing significantly: equipment maintenance, signal maintenance, and dam repair.	<p>Fox: Equipment Maintenance – Please see the prior response regarding the equipment and vehicle maintenance methodology and budget adjustments.</p> <p>Signal Maintenance – The Town is responsible for the operation and maintenance of four traffic signals located at the following intersections:</p> <ul style="list-style-type: none"> • Groton Road / Oak Hill Road • Groton Road / Tyngsboro Road • Groton Road / Dunstable Road • Carlisle Road / Acton Road <p>Over the past year, the Department completed an assessment of the traffic signals and associated control cabinets. The assessment found that much of the equipment is aging and is nearing, or has reached, the end of its useful life. As a result, emergency maintenance calls have increased and are expected to continue to increase.</p> <p>The proposed budget increase reflects the anticipated cost of additional emergency repairs, as well as funding for limited, moderate upgrades intended to extend the service life of the existing infrastructure. This approach is intended to defer a larger capital improvement project while maintaining safe and reliable signal operations.</p>

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		Dam Repair – Owners of dams are required by regulation to complete Phase 1 dam inspections every five years. This inspection cycle aligns with the FY27 budget year. The proposed budget amount is based on an estimate received from a qualified engineering consultant to perform the required inspection services and associated reporting.
405 DPW	Greene: How many open positions do you have currently, which positions are they, and how long have they been vacant? What is the impact to your responsibilities?	<p>Fox: As of the date of this response (January 5, 2026), Public Works has one vacant position department-wide. The vacancy is a licensed Well Specialist position within the Water Division, which became vacant on December 15, 2025.</p> <p>In addition, a Parks Maintenance HEO position will become vacant on January 19, 2026, following the resignation of the incumbent employee.</p> <p>The vacancy in the Water Division impacts the Department’s ability to perform certain licensed well and water system tasks in-house, requiring increased reliance on overtime, schedule adjustments, or contracted services to maintain regulatory compliance and service levels.</p> <p>The upcoming Parks Maintenance vacancy will reduce available staffing for routine grounds maintenance, seasonal preparation, and weather-related response activities until the position is filled. During this period, work will be prioritized, and remaining staff may be reassigned as needed to address critical operational needs.</p>
405 DPW	Fryer: Does the decrease in personnel expenses for seasonal staff mean a decrease in staffing? If so, how will this affect the duties that need to be performed and how are these different from, if at all FY26?	<p>Fox: No. The decrease shown in seasonal personnel expenditures does not reflect a reduction in planned staffing or a change in duties compared to FY26.</p> <p>The Budget Task Force Report dated October 18, 2023 noted that the use of seasonal employees in Parks and Grounds, Highway, and Cemetery had contributed to budget efficiencies in prior years. Despite that recommendation, seasonal positions were removed from the FY25</p>

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		<p>budget, eliminating the ability to hire summer help during calendar year 2025.</p> <p>The FY26 budget reinstated funding for seasonal staffing in the amount of \$16,800, representing two seasonal employees. However, because the fiscal year begins on July 1, these funds were not available during the early portion of the summer work season and therefore could not be fully utilized in the current budget cycle.</p> <p>Due to the fiscal year straddling the summer work calendar, it takes two successive fiscal budgets to practically support seasonal staffing. As a result, the apparent decrease reflects timing and utilization of funds, not a reduction in staffing levels or assigned duties.</p> <p>Because seasonal funds were not expended during calendar year 2025, sufficient funding will be available in calendar year 2026 to support the hiring of two summer employees, provided the seasonal staffing request remains funded in the proposed FY27 budget.</p> <p>Operationally, duties and service levels in FY26 remain unchanged. Seasonal staff will continue to support routine parks, grounds, highway, and cemetery maintenance during peak workload periods.</p>
405 DPW	<p>Fryer: What do the departmental stipends cover? What is the impact of the reduced TMR decrease relative to the budget request?</p>	<p>Fox: Departmental stipends cover professional licenses and certifications obtained by WPWA personnel that exceed the minimum requirements of their positions and provide a direct operational benefit to the Department and the Town. These licenses improve in-house capabilities, regulatory compliance, operational flexibility, and emergency response capacity.</p> <p>Employees are eligible to receive up to six stipends based on the number of qualifying licenses held. The Department's proposed budget</p>

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		<p>reflects the maximum potential exposure should all eligible employees hold the full six additional licenses.</p> <p>Impact of the TMR reduction. The reduced TMR recommendation does not negatively affect operations, staffing, or service delivery. The adjustment reflects current utilization rather than a change in policy or eligibility. At present, staff do not fully utilize the maximum number of available stipends, resulting in actual expenditures that are consistently below the Department's proposed ceiling.</p> <p>The TMR reduction aligns the budget more closely with expected actual costs while preserving the stipend structure and the Department's ability to support professional licensing as needs evolve.</p>
405 DPW	<p>Fryer: Why did water costs decrease significantly between FY26 and FY26? What is the cause of the projected 29.50% increase from FY26 to FY27?</p>	<p>Fox: The apparent decrease in water costs between FY25 and FY26 was the result of applying the same budget development methodology used for vehicle maintenance. Rather than carrying forward prior-year expenditures, the FY26 budget was reset based on actual recent usage trends, which resulted in a lower and more accurate baseline.</p> <p>The projected 29.50% increase from FY26 to FY27 reflects two factors:</p> <ul style="list-style-type: none"> • Application of the same usage-based budgeting methodology to reflect anticipated demand, and • The inclusion of the anticipated municipal water rate increase during FY27. <p>The combined effect of these adjustments results in a percentage increase that appears significant, but represents a return to a realistic funding level rather than a change in operational practices or water usage.</p>
405 DPW	<p>Fryer: What does Grounds maintenance cover?</p>	<p>Fox: Grounds maintenance covers routine upkeep and minor repairs at municipal properties, excluding athletic fields. This includes</p>

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	What is the impact of the -14.50% decrease in Grounds maintenance from FY26 to FY 27?	<p>maintenance of grounds at municipal building complexes such as Town Hall, Fire Stations, and DPW facilities, as well as parks other than the Town Common and designated monument areas.</p> <p>Impact of the FY26 to FY27 decrease. The proposed 14.50% reduction in the Grounds Maintenance line item is not expected to result in a noticeable service impact. The decrease reflects conservative budgeting based on recent expenditure trends and anticipated needs, rather than a reduction in scope or service level.</p> <p>Routine grounds maintenance activities will continue to be performed as required, and the Department does not anticipate deferring work or reducing standards as a result of the proposed adjustment.</p>
405 DPW	Fryer: Why are the engineering services increasing 180% from FY26 to FY27?	<p>Fox: The Engineering Services line item is proposed to increase from \$2,500 in FY26 to \$7,000 in FY27. While this represents a 180% increase in percentage terms, the actual dollar increase is \$4,500.</p> <p>The increase is intended to provide limited flexibility to engage specialized engineering services on an as-needed basis to supplement the work of the Department's in-house engineering staff. This support may include discrete tasks such as technical review, specialty calculations, or short-term expertise that cannot be efficiently handled in-house.</p> <p>This relatively modest appropriation allows the Department to complete more complex projects internally, reducing the need for full consultant engagements, which are typically significantly more expensive. As a result, the increase is expected to be cost-avoidant overall while improving project delivery and schedule control.</p>
405 DPW	Fryer: Why is there a 34.73% increase in the meetings and conferences budget? Same for dues and memberships.	<p>Fox: The proposed increases in Meetings & Conferences and Dues & Memberships reflect inflationary adjustments to maintain training and professional development for the 32 Public Works employees included</p>

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		<p>in the 405 budget. Additionally, the budget reflects the Strategic Outcome Area of Responsive and Responsible Town Government and the Select Board goal of <i>strengthening employee development and retention by restoring professional growth opportunities beyond minimum certification requirements.</i></p> <p>The \$1,285 increase in Meetings & Conferences and the \$1,140 increase in Dues & Memberships ensure the Department can continue to provide:</p> <ul style="list-style-type: none"> • Safety training required for compliance and accident prevention, • Educational and skill development to maintain operational expertise, and • Peer mentorship and professional networking opportunities that enhance performance and efficiency. <p>These increases restore existing service levels and support staff development, rather than representing new programs or expanded participation.</p>
405 Cemetery Dept	Greene: Under goals, “Develop a plan for the future expansion of Pine Grove Cemetery”, wasn’t Pine Grove expanded a few years ago? Is this another expansion? How much capacity is available at Pine Grove currently?	<p>Fox: Pine Grove Cemetery was expanded in 2022. The referenced goal is forward-looking and reflects the Cemetery Commission’s priority to ensure the continued availability of a variety of burial options for Westford residents. It does not represent an immediate expansion.</p> <p>Each January, staff prepares an inventory spreadsheet for the Cemetery Commission to track available plots and estimate the number of years of remaining capacity based on average sales over the prior five years. The January, 2025 estimate indicated approximately 5.5 years remaining in the green burial section. This estimate was based on an average of 17.67 green burial sales per year. The current January, 2026 update estimates just under five years remaining, confirming the need</p>

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		<p>to begin proactive planning. The EOY2024 and 2025 projections are attached as separate document.</p> <p>Because developing new cemetery land takes time, this goal represents proactive planning to ensure green burial options remain available for residents in the future.</p>
405 Cemetery Dept	Greene, Fryer: What technology and software updates are being explored? What efficiencies will be realized from this software?	<p>Fox: Over the past year, in-house GIS staff have developed a cemetery management tool using our existing ESRI platform. This tool allows the Department to manage cemetery plots across all Town cemeteries without the need for an external software solution.</p> <p>The efficiencies realized include:</p> <ul style="list-style-type: none"> • Near real-time updates of plot availability and sales by cemetery staff, • Automated map generation for the Cemetery Commission and staff, improving planning and decision-making, and • Reduced costs by eliminating reliance on external software or vendors. <p>Overall, the tool streamlines operations, improves accuracy, and enhances our ability to manage cemetery properties proactively.</p>
405 Cemetery Dept	Greene: When were fees last reviewed? What was the outcome?	<p>Fox: The Commission last updated fees effective December 1, 2021.</p> <p>O'Donnell: The fee schedule can be found on the Town's website.</p> <p>Edwards/O'Donnell: This is a planned activity for FY27 to do a comprehensive fee review across all Town fee schedules if the Management Analyst is approved by Town Meeting.</p> <p>Halverson: The old vs new fees can be seen in the BCC meeting minutes from 11/9/2021 on pages 3 and 4. Meeting Minutes</p>
405 Cemetery Dept	Greene: In the past we have received metrics on sale of lots, burials and monuments. Can we get this	<p>Fox: Yes, the inventory sheet is attached along with the 1/1/2025 inventory.</p>

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	information, including remaining inventory.	
405 Cemetery Dept	Greene: During last year's budget review, it was mentioned that most of the green burial plots were sold to non-residents and that the Cemetery Commission would be discussing this. What was the outcome of that discussion?	<p>Fox: The Cemetery Commission conducted a comprehensive review of regulations during the past fiscal year. This review resulted in a recommendation from the Commission on February 13, 2025, which was subsequently adopted by the Select Board on February 25, 2025.</p> <p>The updated regulations now specify that burial spaces will only be sold to individuals who are Westford residents at the time of purchase, or to former residents who lived in Westford for at least ten (10) years.</p>
405 Cemetery Dept	Greene: Are any funds from the "Perpetual Care expendable trust" and/or "sale of lots" expected to fund the FY27 Cemetery budget? If yes, how much from each and for what purposes?	O'Donnell: There is \$10,000 from the Cemetery Perpetual Care Expendable Trust earmarked to offset FY27 general Cemetery Expenses in the operating budget article.
405 Parks & Grounds	Greene: How much is the Maintenance Revolving account expected to contribute to FY27 Parks & Grounds budget?	O'Donnell: We have not earmarked any funding to offset the operating budget. Expenses and revenue flow through the actual revolving account. The balance as of 12/31/25 is \$102,001 compared to \$98,084 as of 6/30/22. Please see the Town Revolving Fund Guidebook for further information.
405 Parks & Grounds	Greene: Which athletic fields user fees are held in the Maintenance Revolving account? When will the fees be reviewed?	<p>Fox: Athletic field user fees collected from groups with permits to reserve Town athletic fields are held in the Recreational Field Maintenance Revolving Account.</p> <p>These fees have been reviewed throughout the past year by the Parks and Recreation Commission and continue to be studied, with the goal of updating the fee structure in a fair and equitable manner for all users.</p> <p>Edwards/O'Donnell: This is a planned activity for FY27 to do a comprehensive fee review across all Town fee schedules if the Management Analyst is approved by Town Meeting.</p>

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405 Tree Warden	Greene, Fryer: What is the current tree maintenance program? Has a plan been developed with the new bucket truck?	<p>Fox: The current tree maintenance program is primarily reactive, focused on emergency response due to limited funding. Tree removal requests are reviewed by the Department and assessed for risk, with only high-risk trees recommended for removal.</p> <p>With the expected delivery of the new bucket truck in March 2026, Public Works will be able to take a more proactive approach, performing routine trimming of at-risk branches and trees before they become hazards. This investment will improve safety, reduce emergency removals, and help extend the life of Town trees.</p>
430 Waste Collection and Disposal	Greene, Fryer: What has been the net recycling cost per ton per month over the past 2 years?	Edwards: Please see the attached FY23 to FY26 Blended Value Rate summary.
430 Waste Collection and Disposal	Greene, Fryer: Why is there a discrepancy in the disposal costs savings – description of changes states \$85K but the line item reduction is \$68K.	O'Donnell: The difference of \$17,000 was an estimated increase from Reworld Inc. on the price per ton to dispose of solid waste, along with a small increase to account for providing services to new homes. The \$85,000 savings is the estimated savings from the original FY27 projection.
430 Waste Collection	Greene: Will there be a discussion around which residences will be eligible for waste and recycling collection?	Edwards - The Board policy is clear on what residences are eligible. ADU's are treated the same as multi-family properties (under 4 units, and unless specifically ineligible due to Select Board/Planning Board decision) and are eligible for service if they have a unique address and are in the Assessor's database as an ADU. We are working on a GIS layer that will allow residents to determine eligibility to ensure we capture all eligible households in cart delivery.
430 Waste Collection	Greene: Could you provide costs on recycling collection, waste collection, waste disposal over the past 10 years?	Edwards: Please see the attached 10-year history.
430 Waste Collection	Fryer: Can we get an FY27 estimate and future year projections for the waste	Edwards: Please see the attached 10-year history.

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	disposal costs without the new PAYT program?	
430 Waste Collection	Fryer: When does the town recognize net savings from the new PAYT program vs the old program and if so how much?"	O'Donnell: The general fund expense budget is increasing by \$220,825 in FY27. However, there is an offset in general fund local revenue under "Fees" in the amount of \$275,000. Therefore, the net general fund impact for FY27 is a decrease of \$54,175 over FY26.
430 Waste Collection	Greene: Please explain why we need an additional staff person. What will this person's responsibilities include? What is the total benefitted cost?	Edwards - See separate memorandum to be issued under separate cover.

Vehicle Replacement Plan 2026 - 2032 Public Works Departments Highway, Parks, Cemeteries, Fleet Maintenance and Engineering

Year	Replace. SCH (Years)	Vehicle ID	Vehicle/Equipment	Replace/ New	VIN	Plate #	Replacement Year (FY)	Years to scheduled replacement	Estimated Replacement Cost	Estimated Cost/Year	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6				
											FY26	FY27	FY28	FY29	FY30	FY31	FY32				
2015	12	11	10 Wheel Dump Truck	DPW	R	1FVHG3DVXFHGB3245	M92016	2027	1	320,000	26,667				320,000						
2016	12	38	10 Wheel Dump Truck	DPW	R	1FVHG3DV0GHHK4540	M94640	2028	2	320,000	26,667				320,000						
2008	12	57	10 Wheel Dump Truck	Salt	R	IHTWXAHT88684217	M76729	2020	6	320,000	26,667										
2012	12	58	10 Wheel Dump Truck	DPW	R	IHTGRSHTIDJ118950	M87201	2024	2	320,000	26,667										
1998	12	39	6 Wheel Dump Truck - CB Truck w Clamshell		R	IHTSDAARXWH531753	M84562	2010	16	260,000	21,667										
2008	12	5	6 Wheel Dump Truck - SDS	DPW	R	IHTWDAAR18F684230	M76728	2020	6	300,000	25,000			300,000							
2019	12	12	6 Wheel Dump Truck - SDS	DPW	R	1FVAG3DV7KHKT7892	M5271A	2031	5	300,000	25,000					300,000					
2020	12	18	6 Wheel Dump Truck - SDS	DPW	R	1FVDG3FEXLHL22251	M9447A	2032	6	300,000	25,000						300,000				
2000	12	32*	6 Wheel Dump Truck - SDS	DPW	R	IHTGMAAR9YH266820	M83002	2012	14	300,000	25,000										
2018	12	37	6 Wheel Dump Truck - SDS	DPW	R	1FVAG3DV6JHJL0147	M99117	2030	4	300,000	25,000					300,000					
2004	12	54	6 Wheel Dump Truck - SDS	DPW	R	IHTWDAAR64J090517	M99581	2016	10	300,000	25,000			300,000							
2004	12	55	6 Wheel Dump Truck - SDS	DPW	R	IHTWDAAR64J090516	M83025	2016	10	300,000	25,000		300,000								
2016	12	56	6 Wheel Dump Truck - SDS	DPW	R	IHTWESTR7GH739558	M93647	2028	2	300,000	25,000						300,000				
1995	18	34*	6 Wheel Dump Truck - Sign Truck		R	IHTSCABNSH657134	M89309	2013	13	300,000	16,667	250,000									
2003	12	8*	6 Wheel Dump Truck - Swap Body	DPW	R	IHTWDAAR93J067991	M81694	2015	11	300,000	25,000										
2025	12	35	6 Wheel Dump Truck - Swap Body	DPW	R	IHTSDAAR32H512343	M67310	2037	11	300,000	25,000	300,000									
1999	12	42	6 Wheel Dump Truck - Swap Body	BRINE	R	IHTSCAAN2XH648521	M61354	2011	15	300,000	25,000					300,000					
2017	12	59	6 Wheel Dump Truck - Swap Body - V Body	DPW	R	1FVACYCY0HHJE7444	M96675	2029	3	300,000	25,000			300,000							
2005	12	15	6 Wheel Dump Truck - V Body	DPW	R	IHTWDAAR65J004124	M89096	2017	9	300,000	25,000			300,000							
1999	12	31*	6 Wheel Dump Truck - V Body	DPW	R	IHTSDADRXXH648522	M89097	2011	15	300,000	25,000	300,000									
2002	12	7*	6 Wheel Dump Truck - V Body	DPW	R	IHTGMAAR82H512344	M89094	2014	12	300,000	25,000										
1999	15	47	1 Ton - Flatbed, long w/ ramp		R	1GBK34F7XF07817	M63144	2014	12	80,000	5,333						80,000				
2024	12	43	1 Ton w/ dump body	Contractor	R	1GBJK74K89F154599	M81678	2036	10	80,000	6,667										
2016	12	44	1 Ton w/ dump body	Contractor	R	1GB3K3YCG0GZ183666	M97159	2028	2	80,000	6,667		80,000								
2003	12	46	1 Ton w/ dump body		R	1GBJK34163E166117	M69191	2015	11	80,000	6,667					80,000					
2003	12	49	1 Ton w/ dump body	DPW	R	1GBJK34123E172321	M69190	2015	11	80,000	6,667						80,000				
2014	15	2	1 Ton w/ dump body, Pony Sander	Contractor	R	1GB3KZCG1EF145092	M91280	2029	3	80,000	5,333				80,000						
2024	12	10	1 Ton w/ flatbed dump	Contractor	R	1GBJK34K28E216107	M78628	2036	10	80,000	6,667										
2012	12	16	1 Ton w/ flatbed dump	Contractor	R	1GB4KZCG5CF228865	M86816	2024	2	80,000	6,667			80,000							
2012	12	19	1 Ton w/ Flatbed, Liftgate		R	1GB3KZCG1CF235226	M86814	2024	2	80,000	6,667					80,000					
2016	12	41	1 Ton w/ Rack Body Dump	Contractor	R	1GB3KYCG5GZ184098	M94647	2028	2	80,000	6,667		80,000								
2016	12	30C	1 Ton w/ Utility Body, Call Truck		R	1GBJKYCG9GZ237202	M96558	2028	2	80,000	6,667		80,000								
2020	12	51	1 Ton w/ Utility Body, Maintenance	DPW	R	1GB3YSE72LF309644	M9444A	2032	6	80,000	6,667						80,000				
2023	12	33	1-Ton Dump Truck	DPW	R	1GB3YSE72PF206973	M9802A	2035	9	80,000	6,667										
2022	17	30A	Pickup, 1/2 Ton, Ford F-150	DPW	R	1FTFW1ED7NFB67132	M8752B	2039	13	65,000	3,824										
2008	12	48	Pickup, 3/4 T w/ Cap	DPW	R	1GCCHK29K98E208146	M78638	2020	6	65,000	5,417					65,000					
2024	12	2	Pickup - 1/2T	DPW	R	1GCVKRECEXEZ170456	M89677	2036	10	65,000	5,417										
2015	12	3	Pickup - 3/4T		R	1GC2KUEG5FZ139223	M93089	2027	1	65,000	5,417		65,000								
2015	12	4	Pickup - 3/4T	DPW	R	1GC2KUEG8FZ139121	M93079	2027	1	65,000	5,417		65,000								
2018	12	40	Pickup - 3/4T		R	1GC2KUEG8JZ104166	M97303	2030	4	65,000	5,417				65,000						
2024	12	45	Pickup - 3/4T		R	1GCHK29K48E207986	M78637	2036	10	65,000	5,417										
2024	12	50	Pickup - 3/4T Service Truck	DPW	R	1GBHK24U92E110674	M69196	2036	10	65,000	5,417										
1994	20	70	Air Compressor w/ trailer		R	240335UJE328	M51725	2014	12	18,000	900						18,000				
2012	15	60	Backhoe - JCB	DPW	R	JCB2CX12L01708930	M2240A	2027	1	180,000	12,000			180,000							
2012	15	20	Backhoe - JD	DPW	R	1T0310JTB0211335	M85614	2027	1	180,000	12,000		180,000								
2013	15	13	Excavator - Rubber Tire		R	WNC9E0603PAL00234	M72471	2028	2	250,000	16,667		250,000								
1994	20	72	Farm Tractor - JD		R	M01070A70A130908	M51717	2014	12	105,000	5,250					105,000					
2015	20	74	Farm Tractor - JD		R	1LV4044MCFP212553	M97445	2035	9	105,000	5,250										
2014	20	76	Field Groomer		R	6261		2034	8	35,000	1,750										
1999	20	25	Forklift Clark CGC25		R	C365L00719516FB		2019	7	40,000	2,000										
2001	25	21	Light Tower		R	O20121		2026	0	20,000	800						20,000				
2000	15	53	Loader - JD	SALT SHED	R	DW544HX582534	M67294	2015	11	330,000	22,000		330,000								
2018	15	17	Loader - JD 544K	DPW	R	1DE544K2LJF691539	M3637A	2033	7	350,000	23,333										
2002	20	14	Loader - JD w/wing	DPW	R	DW544HX574835	M63140	2022	4	350,000	17,500										
2010	8	80	Message Trailer		R	29PUS4123C3132084	M89375	2018	8	20,000	2,500										
2018	10	81	Message Trailer		R	4SEP40916AM4SE229	M83655	2028	2	20,000	2,000		20,000								
1985	30	2	Motor Grader		R	72V08817	M10547	2015	11	400,000	13,333										
2009	8	83	Mower - Exmark CD48CD		R	390		2017	9	14,000	1,750						14,000				
2009	10	84	Mower - JD 1600 Turbo		R	1TTC1600TFF300172		2019	7	25,000	2,500						25,000				
2014	10	85	Mower - JD 997		R	1TTC997SC041494		2024	2	25,000	2,500						25,000				
2015	10	86	Mower - JD 997		R	1TTC997SCVE090533		2025	1	25,000	2,500						25,000				
2022	10	87	Mower - Walker A21		R	176041		2032	6	8,000	800						8,000				
2023	7	79	Robot Line Stripper					2030	7	42,000	6,000	6,764				42,000					
2012	14	333	Skid Steer, Track Loader		R	1T0333DMTC230133	M65794	2026	0	75,000	5,357						75,000				
2014	12	1	SUV - Large		R	1GNSK2E04ER185722	M89700	2026	0	65,000	5,417										
2016	12	30B	SUV - Mid		R	1FM5K8B80GCR64721	M93954	2028	2	55,000	4,583		55,000								
2020	10	52	Sweeper - Elgin Pelican		R	NP41926	M84035	2030	4	210,000	21,000					210,000					
1993	25	90	Trailer - Big Tex		R	10HHSE167P1000052	M48641	2018	8	15,000	600		15,000				15,000				
2015	25	99	Trailer - Cam		R	5JPBU3127FP037454	M91807	2040	14	15,000	600										
2001	25	92	Trailer - Cam Utility		R	4K8AX101211A75354	M63110	2026	0	15,000	600			15,000							
2003	25	93	Trailer - Cam Utility		R	4K8NX162531D04386	M68575	2028	2	15,000	600			15,000							
2005	25	94	Trailer - Cam Utility		R	5JPBU25225P012397	M74540	2030	4	15,000	600					15,000					
2005	25	95	Trailer - Hudson		R	4KNUT18295L164008	M71394	2030	4	15,000	600					15,000					
1995	25	96	Trailer - Hudson		R	10HHTD2C6S1000001	M52261	2020	6	15,000	600						15,000				
2018	25	100	Trailer - Tow Master		R	5JW2U101X1J1214804	M97447	2043	17	15,000	600										
2018	25	101	Trailer - Utility Haul		R	5JW1U2423J3214801	M97446	2043	17	15,000	600										
2019	25	102	Trailer - Utility Sure (Cemetery)		R	5JW2U1216K1246079	M9446A	2044	18	15,000	600										
2005	15	26	Wood Chipper - Morbark 12		R	458S216145W024224	M87074	2020	6	50,000	3,333										
2018	15	30D	Wood Chipper - Morbark M18		R	458S21927JW052369	M5272	2033	7	50,000	3,333										
Estimated Total Cost:											11,097,000	848,097	856,764	966,764	1,525,000	990,000	1,267,000	852,000	898,000		
Used for Winter Operations Replacement Vehicles Have Been Ordered																				Avg Cost Per Year	1,050,790

30A	Pickup, 1/2 Ton, Ford F-150	2022	17	2039	
48	Pickup, 3/4 T w/ Cap	2008	12	2020	
2	Pickup - 1/2T	2024	12	2036	
3	Pickup - 3/4T	2015	12	2027	
4	Pickup - 3/4T	2015	12	2027	
40	Pickup - 3/4T	2018	12	2030	
45	Pickup - 3/4T	2024	12	2036	
50	Pickup - 3/4T Service Truck	2024	12	2036	

* Replacement Vehicle has been ordered

 Expected Service Life

 Years in Service past Expected Service Life

 Equipment Used for Winter Operations

Remaining Grave Inventory

Pine Grove

	Remaining Inventory as of 1/1/2025	Avg Sales/Year Since 2020-2024	Est. Yrs. Inventory Remaining
Single Grave MONUMENT	170	14.00	12.14
Single Grave FLUSH MARKER	108	3.60	30.00
Green Burial - Hybrid	5	1.40	3.57
2-Grave	215	14.40	14.93
3-Grave	15	1.00	15.00
4-Grave	7	0.80	8.75
Columbarium Niche	35	2.40	14.58
Urn Garden	28	0.00	#DIV/0!
Green Burial - Sec. X	97	17.67	5.49

* Green burial lot sales began in 2020

Remaining Grave Inventory

Pine Grove

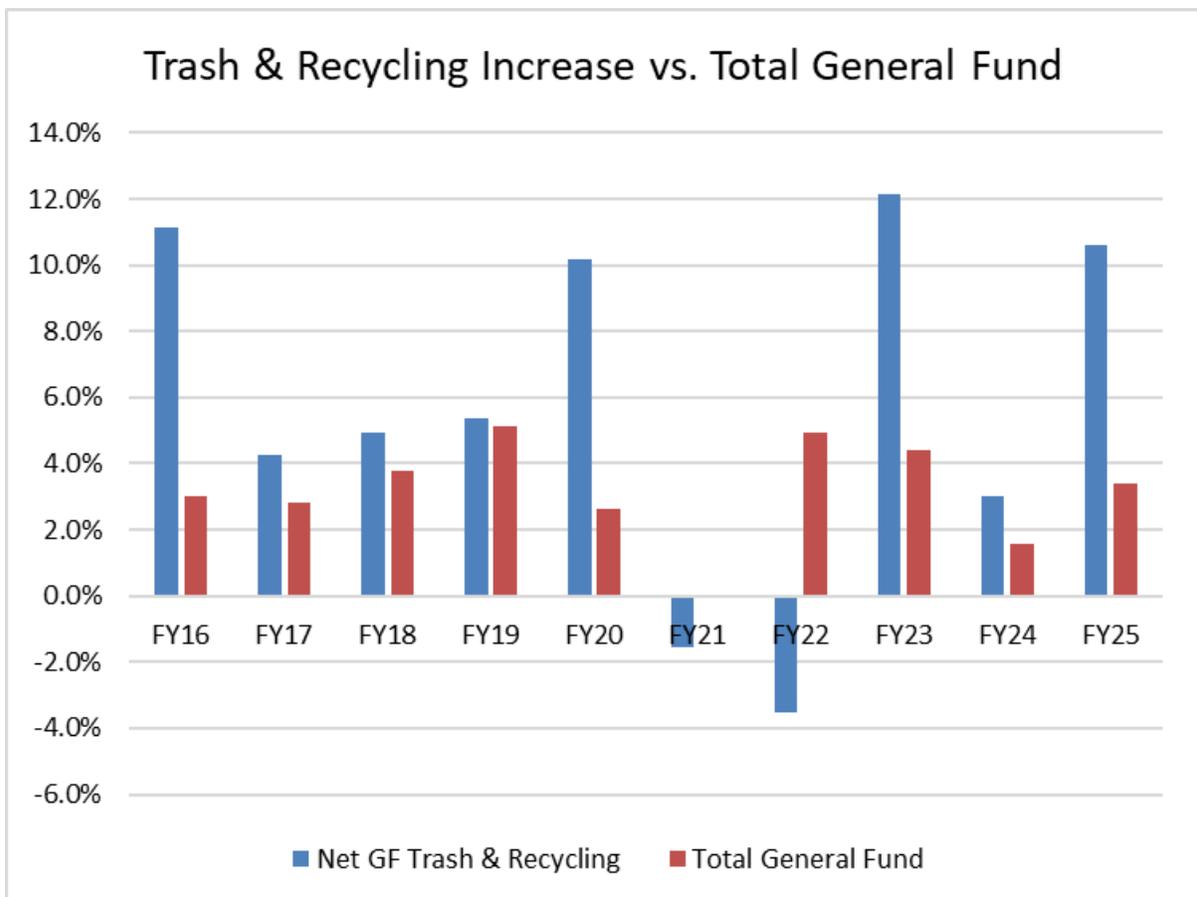
	Remaining Inventory as of 1/1/2026	Avg Sales/Year Since 2021-2025	Est. Yrs. Inventory Remaining
Single Grave MONUMENT	163	11.20	14.55
Single Grave FLUSH MARKER	105	4.00	26.25
Green Burial - Hybrid	5	1.20	4.17
2-Grave	194	15.80	12.28
3-Grave	15	0.60	25.00
4-Grave	5	1.20	4.17
Columbarium Niche	27	3.80	7.11
Urn Garden	28	0.00	#DIV/0!
Green Burial - Sec. X	83	16.75	4.96

* Green burial lot sales began in 2020

Town of Westford				
430 Waste Collection and Disposal Budget				
January 8, 2026				
Blended Value Rate / Ton of Recycling				
Month	FY23	FY24	FY25	FY26
July	(19.42)	76.57	18.00	45.00
August	40.42	88.42	15.00	61.00
September	76.35	80.65	14.00	61.00
October	82.64	74.57	24.00	64.00
November	81.33	64.23	29.00	65.00
December	70.95	55.27	27.00	-
January	75.71	55.06	24.00	-
February	71.13	47.01	21.00	-
March	65.88	41.35	14.00	-
April	63.35	39.09	14.00	-
May	55.81	33.10	19.00	-
June	55.91	30.72	33.00	-
Average	60.01	57.17	21.00	57.75
change over prior		(2.83)	(36.17)	
as %		-5%	-63%	
high	82.64	88.42	33.00	
low	(19.42)	30.72	14.00	
median	68.42	55.17	20.00	

PAYT QUICK FACT #1: The current trash and recycling program is fiscally unsustainable.

- **Trash and recycling costs are increasing at a rate that is almost double that of total General Fund Costs.** In the past 10 years (FY16-FY25), net General Fund expenditure on trash and recycling have increased an average of 5.7% per year, while total General Fund expenditures have only increased 3.1% in that same period. In fact, the only 2-year period (FY21-FY22) trash and recycling costs did not increase at a significantly higher rate than total General Fund expenditures occurred during the COVID-19 pandemic owing largely to a massive jump in demand for recycled commodities in the domestic market due to global supply chain disruptions; this dramatically lowered the Blended Value Rate (BVR = recycling processing cost – commodities revenues) charged for recycled materials per ton.
- **Trash and recycling costs are consuming an increasing portion of the General Fund each year.** In that same 10-year period (FY16-FY25), trash and recycling expenditure as a percentage of total General Fund expenditures increased from 1.59% to 1.85%.
- **Trash and recycling services are 100% contracted and have been competitively sourced.** The Town cannot “tighten its belt” to save any money on trash and recycling costs. The only variable cost component the Town can control is disposal cost, and then only by decreasing the volume of waste generated by Westford households by an amount that offsets the automatic annual increase in cost per ton under the disposal contract (which uses the Consumer Price Index).



General Fund Trash & Recycling Exp. & Rev. FY2015-FY2027

Ten-year Historical Actual Costs, FY26 Budget and FY27 Proposed

DESCRIPTION	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	Original Budget Projection (NO PAYT)		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PROJECTED	PROJECTED	FY27	FY28	FY29
REVENUES																		
RECYCLING REVENUE	-	-	-	1,025	1,470	-	-	39,390	5,838	-	-							
BULK ITEMS	15,589	13,597	13,415	17,459	18,040	19,225	25,876	24,555	18,255	15,085	14,395	10,000						
PAYT FEES													275,000	280,500	286,110			
Total Revenues	15,589	13,597	13,415	18,484	19,510	19,225	25,876	63,945	24,093	15,085	14,395	10,000	275,000	280,500	286,110			
EXPENDITURES																		
PERSONAL SERVICES																		
MANAGEMENT ANALYST													80,000	82,000	82,000			
Subtotal - Personal Services	-	-	-	-	-	-	-	-	-	-	-	-	80,000	82,000	82,000			
EXPENSES																		
CURBSIDE COLLECTION	872,608	1,025,567	1,049,306	1,071,719	1,055,537	1,149,478	1,177,825	1,232,284	1,275,189	1,229,635	1,730,735	1,780,000	1,830,000	1,880,000	1,930,000	1,830,000	1,880,000	1,930,000
COLLECTION FEES FOR PAYT													40,000	40,000.00	40,000			
SOLID WASTE DISPOSAL SERVICES	496,913	507,447	509,634	522,687	535,529	577,444	595,559	655,186	631,086	664,359	573,242	648,084	580,000	596,288.00	620,140	674,476	718,992	766,445
RECYCLING PROCESSING SERVICES			25,775	78,939	158,873	208,012	131,746	68	132,951	111,614	38,128	148,208	141,693	147,361	153,255	138,859	144,414	150,190
FUEL SURCHARGE/CREDIT			3,293	8,905	14,802				32,495	14,534								
HAZARDOUS WASTE DISPOSAL	11,485		10,006	1,470	8,878		13,290	6,345	2,902	794	5,000	5,150	5,305	5,464	5,628	5,305	5,464	5,628
FORMS-PRINTING			1,025															
LANDFILL MONITORING	10,914	10,325	9,637	8,612	9,956	9,574	12,256	12,400	11,375	16,900	25,116	30,000	33,269	33,269	33,269	33,269	34,267	35,295
SUPPLIES						1,893	1,945	3,150		1,100		1,000	73,000	73,000	73,000	1,000	1,000	1,000
CARTS													20,000	20,000	20,000			
RECYCLING PROGRAMS													30,000	30,000	30,000			
ENCUMBRANCES						16,360	6,500		7,500	107,572								
Subtotal - Expenses	1,391,920	1,543,340	1,608,675	1,692,332	1,783,575	1,962,761	1,939,122	1,909,433	2,093,497	2,146,508	2,372,272	2,612,442	2,753,267	2,825,382	2,905,292	2,682,909	2,784,137	2,888,559
Trash & Recycling Total Expenditures	1,391,920	1,543,340	1,608,675	1,692,332	1,783,575	1,962,761	1,939,122	1,909,433	2,093,497	2,146,508	2,372,272	2,612,442	2,833,267	2,907,382	2,987,292			
Net GF Trash/Recycling Exp.	1,376,331	1,529,743	1,595,260	1,673,848	1,764,065	1,943,536	1,913,246	1,845,489	2,069,404	2,131,423	2,357,877	2,602,442	2,558,267	2,626,882	2,701,182	70,467	101,227	104,422
																2.7%	3.8%	3.8%
Trash and Recycling Cost Trends	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27					
Trash and Recycling Costs																		
\$ Inc/(Dec) over prior year		153,411	65,517	78,588	90,217	179,471	(30,289)	(67,757)	223,916	62,019	226,453	244,565	(44,175)					
% Inc/(Dec) over prior year		11.1%	4.3%	4.9%	5.4%	10.2%	-1.6%	-3.5%	12.1%	3.0%	10.6%	10.4%	-1.7%					
5-year average Inc./(Dec.)						7.2%	4.6%	3.1%	4.5%	4.0%								
10-year average Inc./(Dec.)											5.7%							
Total General Fund Expenditures	93,540,589	96,379,259	99,111,847	102,837,170	108,125,272	110,941,836	110,858,762	116,338,869	121,462,844	123,376,555	127,589,311	127,096,442	132,204,566					
\$ Inc/(Dec) over prior year		2,838,670	2,732,588	3,725,323	5,288,102	2,816,564	(83,074)	5,480,107	5,123,975	1,913,711	4,212,756	(492,869)	5,108,124					
% Inc/(Dec) over prior year		3.0%	2.8%	3.8%	5.1%	2.6%	-0.1%	4.9%	4.4%	1.6%	3.4%	-0.4%	4.0%					
5-year average Inc./(Dec.)		3.0%	2.9%	3.2%	3.7%	3.5%	2.9%	3.3%	3.4%	2.7%	2.9%							
10-year average Inc./(Dec.)											3.1%							
Trash/Recycling Costs as % of Total General Fund	1.471%	1.587%	1.610%	1.628%	1.632%	1.752%	1.726%	1.586%	1.704%	1.728%	1.848%	2.048%	1.935%					