

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
610 Library	Greene: Why is the custodians line item increasing by 24% and the custodial/cleaning supplies by 87%?	<p>Rainville: The Custodian line item increases by \$10,287 – the cost to restore the evening custodian position for ½ year at 16 hours per week (HPW); this restoration of a former position allows after-hours use of the Level 1 Meeting Room and assures after-hours cleaning of the increased restroom, kitchen and Comfort Room facilities. This position also performs evening collection of trash and recyclables, and evening safety/closure oversight. Formerly funded at 12HPW, the position could be reduced to this level for the first ½ year.</p> <p>The Custodial Supplies Line item increases to accommodate the following actual or anticipated increases in usage, in this future all-electric building:</p> <ul style="list-style-type: none"> – Toilets increase from 7 to 15 [TP rolls, cleaning product] – Sinks increase from 10 to 17 [soap, towels] – Filters increase from 13 Heat Pumps to 49 Fan Coil units and 3 Rooftop units – Foot traffic anticipated to increase from 770 per diem (310 days per year) to 1,200
610 Library	Greene: How are we able to restore the services/personnel reduced from the failed override? What is the total cost of these expenses?	<p>Rainville: Service Hours Partial Restoration: FY27: For ½ year restore/increase hours by three for Jan-June 2027, for a total of 53 HPW [working up to 59/HPW for future population group exceeding 25,000]:</p> <ul style="list-style-type: none"> ○ M-TH 10-8:30 [= +2 hours] ○ F 1-5 [same] ○ SAT 10-5 [= +1 hour] <p style="text-align: center;">→ Cost: \$7,111.10</p> <p>N.B. Former weekly hours were 55 HPW.</p> <p>Personnel Partial Restoration:</p>

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
		<ul style="list-style-type: none"> ○ FY27: For ½ year Restore - PM Custodian and increase to 16 HPW 6:30-10:30pm, Mon – Thursday nights → Cost: \$10,287 ○ FY27: For ½ year Restore - Additional Library Pages 24 HPW [up from 20 HPW] → Cost: \$1,560 (4 hours at FY27 Minimum Wage) ○ FY27: For ½ year Restore - 17.5 HPW Library Associate as 2 part-timers at 2 nights per week, and 2 Saturdays per month → Cost: \$11,325 <p>With these restorations, the FY27 Library Budget exceeds the state-mandated MAR (Municipal Appropriations Requirement) by \$9,754, and the town of Westford will not need to apply for a waiver.</p>
610 Library	Greene: Can you please give an update on the Library expansion project in terms of budget and timeline.	Rainville: Please see attached the Library Building Project and <i>Mass. Public Library Construction Program Grant</i> account summary as of the 26-27 warrant dated 1/8/26. The Library Building Project is on time and on budget at 22% completion and 3.86% of the Contingency Budget spent to date. The FY27 Library Budget submittal assumes 6 months of service at 50 Main Street beginning in January 2027; depending upon the ongoing project timeline, the month of December 2026 OR January 2027 may be spent moving back into the Library site.
630 Recreation Enterprise	Greene: How much in retained earnings is expected to be used in FY27?	O'Donnell: We currently have \$190,526 in retained earnings earmarked for the FY27 budget.
630 Recreation Enterprise	Greene: Please provide an accounting of the Recreation Enterprise retained earnings over the past 5 years. Revenue, Expenses, interest, beginning and	O'Donnell: Beginning Balances: <ul style="list-style-type: none"> • FY26 - \$730,370 • FY25 - \$647,646

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
	ending balances.	<ul style="list-style-type: none"> • FY24 - \$547,057 • FY23 - \$519,323 • FY22 - \$202,570 Also please see the attached detailed analysis.
630 Recreation Enterprise	Greene: In FY26, the Recreation Enterprise received a vehicle from the Police department. At that time, the request was made that the Recreation Enterprise reimburse the Police department for the vehicle. Did this happen?	Collett: The department did not receive the police vehicle yet.
630 Recreation Enterprise	Greene: Have fees been reviewed? If so, when, what was the outcome? If not, why?	Collett: Summer program fees for FY26 will be discussed at our February Parks and Recreation Commission meeting. This typically allows me time to do a market basket comparison to other summer programs in Westford and surrounding communities to make sure I remain competitive with the competition. FY27 Afterschool program fees are reviewed at the June P&R commission meeting. 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.
630 Recreation Enterprise	Greene: What is the FY26 and FY27 estimated revenue for the Recreation Enterprise?	O'Donnell: The FY26 revenue budget is \$1,043,281. \$180,000 in recreation retained earnings was also applied to the budget to fund the FY26 expense budget of \$1,223,281. The FY27 revenue budget is \$1,151,000. \$190,526 in retained earnings was also applied to the budget to fund the FY27 expense budget of \$1,341,526. In FY25, the Recreation Enterprise Revenue was \$469,631 through December 31, 2024. The revenue through

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
		December 31, 2025 is currently \$517,575 (not including the December investment income). This is an increase of \$47,944 from last year.
630 Recreation Enterprise	Greene: Can we get a breakdown of the FY25 actual revenue and expenses per program similar to last year?	O'Donnell: Please see attached.
630 Recreation Enterprise	Greene: Are there any open positions? If so, which ones and for how long?	Collett: There are currently no open positions other than our non-benefitted seasonal staff
630 Recreation Enterprise	Galvin: What is the extent of the town's liability for anyone injured participating either in a town sponsored event, or privately sponsored event?	Collett: We ask for liability insurance from our vendors. Edwards: We require vendors to the Town and renters using our facilities to provide certificates of insurance demonstrating adequate coverage and naming the Town as additional insured. We have waivers for participants as part of an active risk management program. We cannot speak definitively on the extent of our liability in any event, but we do maintain substantial General Liability coverage, and have further protections under M.G.L. ch 258 (Tort Claims Act) which limits damages paid by a municipal entity to \$100,000 (with certain exceptions and exemptions) for personal injury caused by negligence wrongful act or omission by a Town employee.
630 Recreation Enterprise	Galvin: Does full funding of the Recreation Enterprise budget include the personnel expenses for the director, assistant director and assistants?	O'Donnell: Yes, and that includes their benefits as well.
630 Recreation Enterprise	Galvin: What is the reason for significant increase in cost for (1) recreation youth expenses, (2) Summer weekly expenses?	Collett: Increasing enrollment in our youth programs was the reason for the increase. We typically do an 80/20 split with our vendors so we are still collecting 20% of the revenue made on the programs. Any increase in cost for a vendor run program will have a greater increase in revenue that will offset the costs. Every vendor program has at least

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
		<p>a 20% profit rate before the minimal amount of administrative time spent for these programs.</p> <p>As for the increase in summer weekly expenses, we have been trending upward in that expense line with the rising costs of materials and field trip costs. Noting we do charge additional fees for these trips on top of regular tuition rates.</p>
630 Recreation Enterprise	Fryer: What is causing the increase in Recreation Youth Expenses? Why the dip from FY25 to FY26 and the increase in FY27?	<p>Collett: Additional youth programs being offered and our more popular programs are doing very well. Again, we do an 80/20 split for these types of programs so we are still generating revenue while we pay the vendor their portion.</p> <p>O'Donnell: In FY25, we requested a \$60,000 supplemental for Youth Expenses. We are going to need another supplemental appropriation at this upcoming Town Meeting as we have spent \$59,114 of the \$65,000 budget for FY26. Again, for every dollar appropriated, we should have 20% return for these programs.</p> <p>The budget for FY27 is \$95,000 as we are attempting to fund the budget according to demand.</p>
630 Recreation Enterprise	Fryer: What is the \$10,000 under special events to be used for?	<p>Collett: This money will help fund larger scale community events. After the success of this past Monster Mash Halloween event with Roudenbush, this will allow us to do more and be able to contribute to making it an even larger events for the community.</p> <p>Edwards: These funds will leverage our relationships with community partners (like Roudenbush) to develop larger community events for all residents to come together. The Select Board has a goal rooted in the Strategic Plan of increasing recreational opportunities for residents, as well as increasing community engagement, and such events offer a good way to do this without relying on tax dollars. These funds will allow that. We also intend to explore accepting sponsorships and donations for such events.</p>

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
630 Recreation Enterprise	Fryer: Why the big increase in Recreation Summer Weekly Expenses? Same for Recreation Waterfront Expenses.	Collett: The increase in Summer Weekly expenses is due to increasing number of participants and increasing costs of materials to run the programs and rising costs of field trips and bus costs. We do charge our families and additional fees for these trips in their tuition. As for waterfront expenses, I am preparing to replace lifejackets this summer and paying for a water safety instructor certification.
630 Recreation Enterprise	MacKinnon: The recreation department has been using the MyRec website for registration for some things, and the City Hall Systems website for others. Does either or both of these have a fixed cost associated with them that the town is paying? If so, what is that amount?	Collett: City Hall Systems is our billing platform for our Afterschool Program. Each transaction costs 25 cents, which is paid for by the Town. Myrec is used for all of our vendor programs and summer weekly programs. The annual cost for the software in FY26 was \$6,375.
630 Recreation Enterprise	MacKinnon: How many families this past fall took advantage of the town employee 50% discount for the WPC program?	Collett: 11 families took advantage of the employee discount this past fall. (September –December)
630 Recreation Enterprise	MacKinnon: Please provide the annual operating cost of the WPC program, as well as the annual revenue generated for the WPC program.	O'Donnell: For FY25, \$647,378 was expended for the WPC program. FY25 revenue totaled \$700,386. Please see the attached FY25 Recreation Enterprise Summary for further details.

MPLCP LIBRARY PROJECT

LIBRARY PROJECT : 31610614/580000 26 27 ORIGINAL BUDGET: REVISED BUDGET: % CHNG		EXPENDED:	BALANCE:	% SPENT	EXPENSES POSTED WARRANT 26- 27 :
<i>Contingency</i>	\$ 3,931,700.60	\$ 3,779,982.51	-0.0386	\$ -	\$ 3,779,982.51 3.86%
CHA Consulting (OPM)	\$ 945,595.00	\$ 945,595.00	0.0000	\$ 365,097.00	\$ 580,498.00 39% \$ 42,450.00
Commissioning/Testing	\$ 138,500.00	\$ 173,500.00	0.2527	\$ 46,625.75	\$ 126,874.25 27% \$ 11,624.00
Construction, Non-Hutter	\$ -	\$ -		\$ -	\$ -
Finegold Alexander Architects	\$ 2,747,827.40	\$ 2,747,827.40	0.0000	\$ 1,990,509.36	\$ 757,318.04 72% \$ 71,904.99
Furnishings, Fixtures, Equip.	\$ 3,096,158.00	\$ 3,096,158.00	0.0000	\$ -	\$ 3,096,158.00 0%
<i>Hutter Construction</i>	\$ 20,471,634.00	\$ 20,576,352.09	0.0051	\$ 4,093,588.49	\$ 16,482,763.60 20% \$ 563,962.02
Insurance, Builders Risk	\$ 210,138.00	\$ 210,138.00	0.0000	\$ 210,138.00	\$ - 100%
Lease of Temporary Space	\$ 525,000.00	\$ 525,000.00	0.0000	\$ 263,720.08	\$ 261,279.92 50% \$ 20,660.08
Legal Costs	\$ 15,000.00	\$ 15,000.00	0.0000	\$ 8,712.42	\$ 6,287.58 58%
Legal Ads, Notices, Printing, Bidding	\$ 12,000.00	\$ 12,000.00	0.0000	\$ 8,020.87	\$ 3,979.13 67%
Moving/Relocation	\$ 409,196.00	\$ 409,196.00	0.0000	\$ 141,751.91	\$ 267,444.09 35% \$ 800.00
Site/Hazard Abatement	\$ 18,260.00	\$ 18,260.00	0.0000	\$ 10,590.00	\$ 7,670.00 58%
Technology Consultant	\$ 25,000.00	\$ 25,000.00	0.0000	\$ -	\$ 25,000.00 0%
Water Monitoring	\$ -	\$ 12,000.00		\$ 12,750.00	\$ (750.00) 106%

TOTAL BUDGET: \$ 32,546,009.00 \$ 32,546,009.00 \$ 7,151,503.88 \$ 25,394,505.12 21.97% \$ 711,401.09
Transfers from Contingency Budget: \$ 3,931,700.60 \$ 151,718.09 \$ 3,779,982.51 3.86% **Check No.:** \$ (151,718.09)
 ABOVE: Blue Font indicates transfers from Contingency Fund

LIBRARY PROJECT OFFSETS:		
Original MBLC Grant	\$ (7,851,994.00)	\$4,711,197 (60%) received through 6.6.25
Escalation MBLC Grant	\$ (829,263.00)	Anticipated FY27
Foundation Fund Raising	\$ (964,365.00)	Target of \$1,300,000 received as of 12.31.25
AV Legislative Support	\$ (100,000.00)	Released by Governor, 10.24.25
Aggregated Interest Earned	\$ (155,772.60)	on Grant Account earned through 11.30.25
CPA Grant Funds	\$ (60,000.00)	1/2026 Application
Mass SAVE Incentive	\$ (191,644.00)	Construction Completion quote as of 9.10.25
Mass SAVE Incentive	\$ (53,583.00)	1 Year Post-Occupancy quote as of 9.10.25

REVISED TAXPAYER TOTAL: \$ 22,339,387.40 **PRIOR REPORT:** \$ 22,399,240.47
 ABOVE: Blue Font indicates figures and dates subject to update

Town of Westford						
Recreation Enterprise FY21-26						
January 8, 2026						
Retained Earnings Balance:	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	81,454.00	202,570.00	519,323.00	547,057.00	647,646.00	730,370.00
Retained Earnings Appropriated	0.00	(75,000.00)	(300,000.00)	(200,000.00)	(235,000.00)	
Retained Earnings Generated	121,116.00	391,753.00	327,734.00	300,589.00	317,724.00	
Ending Balance	202,570.00	519,323.00	547,057.00	647,646.00	730,370.00	
Retained Earnings Calculation:	FY21	FY22	FY23	FY24	FY25	FY26
Revenue Budget	1,332,253.00	1,429,996.00	1,131,805.00	1,215,527.00	994,227.00	
Actual Revenue	807,961.09	1,536,576.16	1,206,322.63	1,336,997.76	1,266,467.18	
Retained Earnings Generated	(524,291.91)	106,580.16	74,517.63	121,470.76	272,240.18	
Expense Budget	1,407,253.00	1,429,996.00	1,357,764.89	1,365,527.00	1,249,227.00	
Actual Expenses	761,844.91	1,144,823.24	1,104,548.33	1,186,409.28	1,203,742.97	
Retained Earnings Generated	645,408.09	285,172.76	253,216.56	179,117.72	45,484.03	
Total Retained Earnings Generated	121,116.00	391,753.00	327,734.00	300,588.00	317,724.00	
Recreation Enterprise Actual Revenue:	FY21	FY22	FY23	FY24	FY25	FY26
Programs	285,627.61	929,687.43	989,366.76	1,047,525.39	1,185,188.08	
Investment Income	180.48	284.73	15,122.87	26,245.37	45,352.10	
General Fund Subsidy	47,153.00	149,896.00	34,705.00	263,227.00	35,927.00	
Stabilization Fund	475,000.00					
ARPA Appropriation		456,708.00	167,128.00			
Total Revenue	807,961.09	1,536,576.16	1,206,322.63	1,336,997.76	1,266,467.18	0.00

