

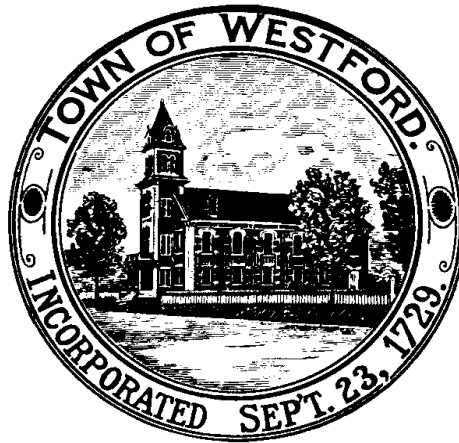
\$115,797,243

Westford Finance Committee

Report and Recommendations

2017 Annual Town Meeting Warrant

Abbot Elementary School Gym
Saturday, March 25, 2017
10:00 a.m.



This is your copy. Please bring it to Town Meeting.

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Town Meeting Information

**SATURDAY, March 25, 2017
10:00 A.M.**

**ABBOT ELEMENTARY SCHOOL GYMNASIUM
25 Depot St.**

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak and vote at our open Town Meeting. Town Meeting has two primary responsibilities: establish an annual budget by voting to appropriate money for all Town departments, and vote on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by March 3, 2017 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer. You can register to vote with the Town Clerk at Town Hall, 55 Main Street.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, March 27, 2017, at 7 pm in the Abbot School Gym.

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

The Council on Aging offers transportation for seniors. Please call (978) 692-5523 to reserve a spot on the Road Runner to go to Town Meeting.

Lunch:

There will be a break for lunch from 12:30 – 1:15. Sandwiches and salads from Paul's Diner will be available for \$10 in the cafeteria.

Basic Town Meeting Rules:

Free copies of the League of Women Voters of Westford's 18-page "A Guide to Town Meeting in Westford" are available at the Westford Town Clerk's office, Fletcher Library, and the League's web site, www.westford.com/lwv. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library. Ellen Harde, Town Moderator, has copies for sale for \$25.

Town Election Date Notice:

Westford will hold the Town election on May 2, 2017. The voter registration deadline for town election is April 12, 2017 at 8 p.m.

Finance Committee

Westford's Finance Committee recommends the Town Manager's budget for Fiscal Year 2018 (FY18) to Annual Town Meeting. As you can read in this report, this year we are proposing a \$110,028,373 operating budget (Article 12). Additional articles bring the total budget to \$115,797,243 as reflected on the cover of this book. This budget funds our Town government – the people and services that protect us, educate our children, plow our roads, maintain our infrastructure, and keep Westford running on a daily basis.

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's budget.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their cooperation and assistance during the past year. We would particularly like to thank Westford's Finance Director Dan O'Donnell and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process. Special thanks also to Bill Olsen, the School Committee, Kathy Auth and WPS staff for working so cooperatively and diligently to produce this balanced budget. We would also like to thank Eric Heideman and Greg Johnson for their work on the warrant section and Christine Collins for her work on the Debt Service section. In addition, we would like to thank the members of the Capital Planning Committee that spent many hours reviewing all departmental capital requests, and making prioritized recommendations for which projects the town should approve funding.

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed to staggered individual 3-year terms.

In the end, the voters of Westford have the final call on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, March 25, 2017 and let your voice be heard.

Town of Westford Finance Committee (2016-17)

Jerry Koehr, Chair
Glen Secor, Vice-Chair
Heather FitzPatrick, Clerk
Ellen Doucette
Jeanne Drula
Shankar Hegde
Ingrid Nilsson
Dennis Wrona

FY2018 TOWN OF WESTFORD BUDGET

Overview

A balanced budget is being presented to Town Meeting for the third consecutive year. The Town has successfully navigated the past several years of economic challenges and has been able to maintain its high levels of service and ensure proper infrastructure support. This year budgetary increases include limited additional funding for our schools, increases to health insurance, and contributions to the Town's retirement and Other Post Employment Benefits (OPEB) liabilities.

The following policies were developed by the Board of Selectmen, supported by the Finance Committee, and guided the Town Manager's budget development:

FY18 Budget Policy Direction

The Town Manager will prepare the FY18 operating budget and a three-year projection of expenses and revenue. The FY18 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Continue to fund the OPEB obligation.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY18 revenue and excess free cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate \$1.5 million for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5 million is recommended for capital expenses in FY18, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. This amount may be reduced if needed to maintain current personnel. The target total for bond payments should fall within the range of 7-10%.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether or not to move forward with the new position or expense.
- Evaluate the Health Care Stabilization Fund and determine whether any adjustments might be necessary going forward.
- In the event that the above conditions are met and available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, other capital requirements, or other town necessities and make a recommendation to the Board of Selectmen, Finance Committee, and School Committee.

FY18 Budget Assumptions

The following considerations and guidelines were utilized to develop the FY2018 budget:

- Support a budget for FY18 which attempts to maintain similar levels of service to residents as in FY17, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision making process regarding the affordability of our current service levels.

- Increase funding of Other Post-Employment Benefits (OPEB), which is primarily health care benefits for our retired teachers and town workers. The Town is recommending increasing its funding from \$852,278 to \$1,110,225. However, due to budget constraints, the town is level funding the \$852,278 in the FY18 operating budget (Article 12) and supplementing the appropriation in the amount of \$257,947 in Article 3. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY18 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$17,265 to cover the health and life insurance expenses for current Water Enterprise retirees.
- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, two contracts that expired on June 30, 2016 are still unsettled; CWA (administrative staff, licensed well technicians, library staff, dispatchers, etc.) and WPA (police). The IAFF (International Association of Fire Fighters) contract expires on June 30, 2017. The WSO (Westford Superior Officers), OPEIU (mid-management), and WPWA (highway staff) have settled contracts through June 30, 2019. For the Schools, all contracts are settled through FY17, with Unit A (Teachers), Unit B (Coordinators), Unit C (Nurses), Unit G (Reading/Math Interventionists), and exempt personnel expiring in FY17. At the end of, FY18, the School Office Professional, Central Office Support, and Food Service contracts expire. Lastly, the Unit E (Teaching Assistants) and the Custodians/Maintenance agreements expire at the end of FY19.
- Fund \$1,818,667 in capital appropriations in "Pay-as-You-Go" from free cash. Another \$77,000 in retained earnings is being allocated from the Water Enterprise and \$21,000 from the Ambulance Enterprise to fund their respective capital requests. The previous years' funding to the capital stabilization fund totaling \$1,168,132 remains intact and ensures we have emergency funds available for our continually aging infrastructure.
- Pay the projected FY17 snow & ice deficit of \$400,000 with free cash rather than raising the deficit during the October Special Town Meeting as has been done in previous years.
- Uses Governors initial state aid budget as a projection for FY18.
- Plan for \$850,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY18.

It should be noted that new and existing, but unfunded, state and federal mandates continue to pressure our local budgets. The Board of Selectmen and Town Manager have been communicating and working with state officers to elevate the sense of concern.

Based on these efforts the Finance Committee recommends this balanced budget of **\$115,797,243** for FY18.

FY2018 Recommended Budget

Description	Amount	Page
Operating budget	\$110,028,373	49
Capital appropriations	\$1,818,667	46
Other articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$2,501,612	
Other amounts to be raised (Cherry Sheet offsets – school choice and public libraries)	\$497,856	
State & county cherry sheet charges (state/county charges for services to Westford) – estimated	\$510,133	
Allowance for abatements	\$440,602	
TOTAL FY2018 BUDGET	\$115,797,243	

OPERATING BUDGET

The Town's operating budget is **\$110,028,373** for FY18. This year's operating budget increases by \$2,768,267, or 2.58%, over the FY17 operating budget.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.55% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.04% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.05%, Enterprise Funds at 6.39%, Debt Service at 6.17%, and Community Preservation at 0.80% of the budget.

The chart on page 7 highlights each departments' increase over the previously approved FY17 budget and its contribution to the overall budget increase. The Westford Public Schools represent 49.8% of the operating budget's increase from FY17 to FY18. Employee Benefits & Miscellaneous is the next largest contributor to the budget increase at 41.1%, followed by the Human Resources compensation reserve (16.6%). The Human Resources compensation reserve takes into account contract negotiations regarding potential wages increases for the town. Descriptions of these departments' budgets can be found in their respective sections in this book.

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 60.87% over eight years, from \$6,455,000 in FY10 to a projected \$10,384,523 in FY18. The Middlesex retirement assessment for FY18 increased by 8.99% to \$4,619,903 from the previous year. Since FY10, this assessment has increased by 80.30% as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.6% of our total budget. The Town employs 1,024.5 full-time equivalents/people (FTE). 789.5 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. 695 of the school employees are funded in the General Fund and 94.5 employees are funded from grants and revolving funds. 235 FTEs are employed in other Town departments, with the largest staffs located in the police and fire/ambulance departments. Our responsive Town

government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Currently Westford holds \$37.3 million in debt obligations, including \$32.3 million in outstanding principal and \$5.0 million in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$29.9 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$7.4 million of the debt obligations are in the non-exempt category.

Capital Appropriations

Westford has defined capital as major non-recurring tangible assets and projects that have a useful life greater than 5 years and cost more than \$10,000 (excluding technology). This year's recommended "pay as you go" capital amount of \$1,818,667 represents an increase of \$283,410 from last year (\$1,535,257 in FY17). Another \$1,827,612 is recommended to be bonded (i.e. funds borrowed over the multiple years of the life of the asset) within the levy limit. The Water Enterprise is also requesting authorization to borrow \$3,200,000 to replace the Prospect Hill Water Tank. Lastly, \$98,000 in Water and Ambulance Enterprise retained earnings is recommended for various projects (note: Water Enterprise capital is paid for by water fees.)

Other Amounts to be Raised

These are funds from the state allocated directly to the schools (school choice) and library. The funds do not require an appropriation at Town Meeting in order to be spent. At this time, the budget reflects the governor's initial budget proposal for its FY18 projections.

State & County Cherry Sheet Charges

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

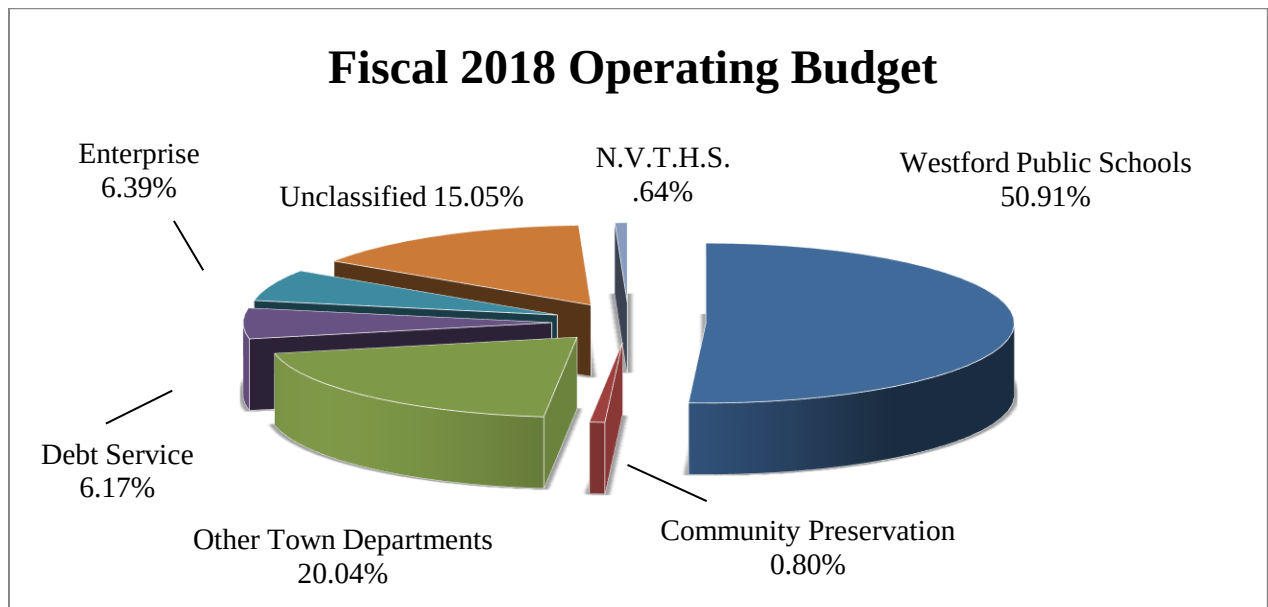
Allowance for Abatements

Based on recent history, the allowance for abatements is being slightly increased from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill.

Westford FY2018 Finance Committee Report

		FISCAL 2016	FISCAL 2017	FISCAL 2018	% Increase	% of Total
	DEPARTMENT	ACTUAL	BUDGET	TMR	FY17-FY18	Increase
122	Selectmen	28,536	31,292	21,270	-32.03%	-0.4%
123	Town Manager	373,134	409,846	407,192	-0.65%	-0.1%
131	Finance Committee	163,421	83,288	159,088	91.01%	2.9%
132	Finance Director	116,141	125,991	126,913	0.73%	0.0%
135	Town Accountant	285,555	310,830	310,602	-0.07%	0.0%
141	Board of Assessors	264,430	268,003	273,162	1.92%	0.2%
145	Treasurer/Collector	290,211	303,338	301,573	-0.58%	-0.1%
151	Town Counsel	351,000	304,400	265,000	-12.94%	-1.5%
152	Human Resources	352,639	469,900	908,987	93.44%	16.6%
155	Technology	950,228	1,010,532	957,191	-5.28%	-2.0%
161	Town Clerk	259,426	288,663	272,646	-5.55%	-0.6%
170	Permitting Department	248,696	250,797	261,008	4.07%	0.4%
171	Conservation Commission	85,200	87,040	88,581	1.77%	0.1%
175	Planning Board	86,099	103,025	99,636	-3.29%	-0.1%
176	Zoning Board of Appeals	2,100	2,275	2,395	5.27%	0.0%
192	Town Hall Maintenance	122,866	132,285	122,945	-7.06%	-0.4%
199	Public Buildings & Property Maintenance	66,749	82,188	70,428	-14.31%	-0.4%
210	Police Department	5,425,923	4,926,590	4,928,632	0.04%	0.1%
215	Public Safety Communications	0	915,006	817,329	-10.68%	-3.7%
220	Fire Department	3,302,657	3,145,405	3,164,299	0.60%	0.7%
241	Building Department	312,767	324,547	335,902	3.50%	0.4%
244	Sealer Weights & Measures	3,000	3,000	3,000	0.00%	0.0%
291	Emergency Management	13,880	13,021	13,056	0.27%	0.0%
292	Animal Control	63,983	70,105	66,081	-5.74%	-0.2%
294	Tree Warden	51,207	45,112	37,144	-17.66%	-0.3%
300	Westford Public Schools	52,940,005	54,695,407	56,010,110	2.40%	49.8%
310	Nashoba Tech	718,189	694,652	706,472	1.70%	0.4%
410	Engineering Department	225,032	239,262	239,139	-0.05%	0.0%
421	Highway Department	2,709,216	2,656,464	2,664,406	0.30%	0.3%
427	Stormwater Management	42,738	48,000	48,000	0.00%	0.0%
432	Recycling	395,000	476,000	499,630	4.96%	0.9%
433	Solid Waste	1,148,519	1,164,012	1,169,512	0.47%	0.2%
442	Wastewater Treatment Management	200,279	228,888	228,535	-0.15%	0.0%
491	Cemetery Department	92,870	101,336	106,707	5.30%	0.2%
510	Board of Health	440,029	464,368	455,748	-1.86%	-0.3%
540	Senior Center	192,716	204,715	198,692	-2.94%	-0.2%
541	Council on Aging	252,980	279,456	272,078	-2.64%	-0.3%
543	Veterans Services	124,076	168,452	132,798	-21.17%	-1.4%
610	Library	1,524,128	1,592,170	1,584,013	-0.51%	-0.3%
630	Recreation	(5,698)	7,471	0	-100.00%	-0.3%
650	Parks	364,859	351,428	377,276	7.36%	1.0%
660	Land Management	32,207	37,500	38,700	3.20%	0.0%
670	Historical Commission	16,146	24,098	17,800	-26.13%	-0.2%
710	Debt Service	6,556,447	6,733,967	6,787,368	0.79%	2.0%
940	Otherwise Unclassified	(940,476)	(1,007,109)	(1,130,222)	12.22%	-4.7%
945	Employee Benefits & Miscellaneous	15,062,618	16,605,834	17,692,190	6.54%	41.1%
	Reserve Fund Transfers to Capital					
	Total General Fund	95,311,729	99,472,850	102,113,012	2.65%	100.0%
240	Community Preservation Fund	879,678	884,528	881,574	-0.33%	
600	Water Enterprise	3,622,865	4,251,521	4,255,509	0.09%	
630	Recreation Enterprise	1,360,894	1,375,174	1,426,875	3.76%	
640	Ambulance Enterprise	1,143,055	1,276,033	1,351,403	5.91%	
	Total Budget	102,318,222	107,260,106	110,028,373	2.58%	

	FY17 Budget	FY18 Recommended	\$ Change from last year	% Change from last year
General Government	4,263,693	4,648,617	384,924	9.03%
Public Safety	9,442,786	9,365,443	(77,343)	-0.82%
Education (WPS & NVTHS)	55,390,059	56,716,582	1,326,523	2.39%
Public Works	4,913,962	4,955,929	41,967	0.85%
Health & Human Services	1,116,991	1,059,316	(57,675)	(5.16%)
Culture & Recreation	2,012,667	2,017,789	5,122	0.25%
Debt Service	6,733,967	6,787,368	53,401	0.79%
Unclassified	15,598,725	16,561,968	963,243	6.18%
Reserve Fund Transfer To Capital	0	0	0	
Community Preservation Fund	884,528	881,574	(2,954)	(0.33%)
Water Enterprise Fund	4,251,521	4,255,509	3,988	0.09%
Recreation Enterprise Fund	1,375,174	1,426,875	51,701	3.76%
Ambulance Enterprise Fund	1,276,033	1,351,403	75,370	5.91%
TOTAL OPERATING BUDGET	107,260,106	110,028,373	2,768,267	2.58%



CAUSE OF CHANGE CHART

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired in the past as this paints an important picture about the Town's finances. From the 2010 actuals to the 2018 budget, expenses are growing at a compounded annual growth rate (CAGR) of 2.9% before "adjustments" (items that materially affect comparisons), or 2.7% after "adjustments." Revenues are growing at a CAGR of 3.1%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to the amount of new growth (\$9.22M) that Westford has experienced since 2010. This has assisted Westford to bring forth a balanced budget to the Annual Town Meeting for the third consecutive year.

General Government expense is growing at a rate of 1.3% after adjustments. Public Safety growth of 3.2% is primarily a result of increased personnel and overtime, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.2% and 2.4%, respectively. Public Works, despite the significant increase in roadway management, is growing at 1.8%. Health and Human Services is growing at 4.2% primarily due to the increased demand for Veterans Services. The decrease in Debt Service is due to the completion of payment of prior year's bonded debt that has helped to partially offset the large increase in General Liability and Employee Benefits. Health care, retirement costs, and contributions to the Town's OPEB liability represent the largest impacts to this area.

As for revenues, the big issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat since 2010 (+0.7% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have off-set this somewhat.

We believe that this look back, as well as the look forward, helps everyone better understand and appreciate the financial pressures that our Town faces and will assist in making the budget review at the Annual Town Meeting as efficient as possible.

Westford FY2018 Finance Committee Report

		DOLLARS IN 000'S				Revised	Revised	
		2010	2018	VARIANCE	CAGR	Adjustment	Variance	CAGR
EXPENSES								
General Government	\$3,580	\$4,649	\$1,069	3.3%	(\$674)	\$395	1.3%	
Public Safety	\$7,007	\$9,365	\$2,358	3.7%	(\$359)	\$1,999	3.2%	
Westford Public Schools	\$43,489	\$56,010	\$12,521	3.2%		\$12,521	3.2%	
Nashoba Tech	\$582	\$706	\$124	2.4%		\$124	2.4%	
Public Works	\$4,292	\$4,956	\$664	1.8%		\$664	1.8%	
Health & Human Services	\$760	\$1,060	\$300	4.2%		\$300	4.2%	
Culture and Recreation	\$1,681	\$2,018	\$337	2.3%		\$337	2.3%	
Debt Service	\$9,713	\$6,787	(\$2,926)	-4.4%		(\$2,926)	-4.4%	
General Liability and Employee Benefits	\$9,655	\$16,562	\$4,977	7.0%		\$4,977	7.0%	
Total General Fund	\$80,759	\$102,113	\$19,424	3.0%	(\$1,033)	\$18,391	2.8%	
Other Impacts to General Fund								
Net Enterprise Subsidies	\$594	\$643	\$114	1.0%		\$114	1.0%	
Other	\$1,723	\$1,449	(\$274)	-2.1%		(\$274)	-2.1%	
Total	\$83,081	\$104,205	\$19,264	2.9%	(\$1,033)	\$18,231	2.7%	
REVENUES								
Property Taxes (Includes New Growth)	\$55,447	\$75,010	\$19,563	3.8%		\$19,563	3.8%	
State Aid	\$19,882	\$21,103	\$1,221	0.7%		\$1,221	0.7%	
Local Revenue	\$6,467	\$8,065	\$1,151	2.8%		\$1,151	2.8%	
Other	\$84	\$23	(\$61)	-14.9%		(\$61)	-14.9%	
Total	\$81,880	\$104,201	\$21,874	3.1%	\$0	\$21,874	3.1%	

Note: Adjustments for: General Government are Compensation Reserves in the Personnel Budget and Finance Committee Reserves; Public Safety are police cruisers and firefighter protective clothing moving from Capital to Operating Expenses and the elimination of fire SAFER Grant.

REVENUE AND AVAILABLE FUNDS**FY2018 Projected Revenue**

	FY17 Budgeted Revenue	% of Tot. Rev.	FY18 Projected Revenue	% of Tot. Rev.	% Change from FY17
Property Tax Revenue (residential & commercial) – Base*	\$71,751,588		\$74,159,935		2.35%
New Growth	707,422		850,000		20.15%
Sub-total: Property Tax Levy	72,459,010	63.7%	75,009,935	64.8%	3.52%
State Aid	20,903,252	18.4%	21,102,773	18.2%	0.95%
Local Revenue	7,903,253	7.0%	8,065,016	7.0%	2.05%
Enterprise Revenue/Free Cash Appropriations (Water, Ambulance & Recreation)	8,181,338	7.2%	6,504,251	5.6%	(20.50%)
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,083,686	1.8%	1,903,964	1.6%	(8.63%)
Appropriations from Free Cash (estimated)	2,148,927	1.9%	3,211,304	2.8%	49.44%
Total Revenue	\$113,679,466	100.0%	\$115,797,243	100.0%	1.86%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.0%	0	0.0%	
Total Outlay	\$113,679,466	100.0%	\$115,797,243	100.0%	1.86%

**Note: The Tax Revenue Base increase of 3.52% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.35% (\$74,159,935/\$72,459,010) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.*

Property taxes are our primary source of revenue, accounting for approximately 72% of general fund revenue. Per state law, our local property tax levy is limited to an increase of 2.5% annually.

New Growth can add additional tax dollars, but after several years of increased growth, including Cornerstone Square, Princeton Properties and other projects, the new growth is decreasing to levels comparable to before these large projects were started. There are currently plans for over 500 residential units in the planning pipeline. Given the uncertainty of the timing of this revenue source, the Finance Committee recommends budgeting revenues conservatively.

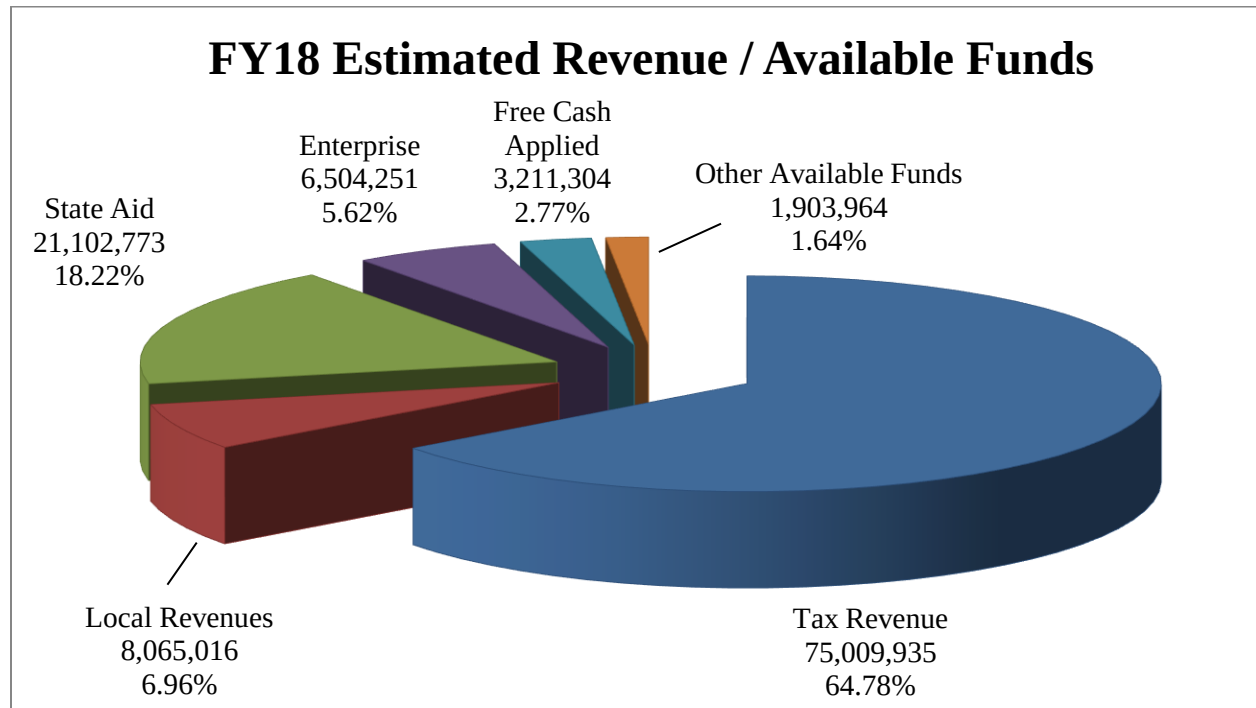
The data above concerning the state represent the governor's initial budget proposal from the end of January 2017. The Chapter 70 funding (for education) is proposed to increase by 0.58%, and Unrestricted Government Aid is increasing by 3.90%. The overall impact is a 0.95% increase.

Local Revenues (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 2.05%, due primarily to an expected increase in licenses and permits as several 40b projects have been proposed in town.

The enterprise revenue and retained earnings appropriated are decreasing by 20.5% or \$1,667,087 due primarily to the \$1,853,312 Water Enterprise appropriation in FY17 for capital projects, which includes \$1,370,000 for water system improvements to Main Street. At this time the Town is still subsidizing both the Ambulance (\$494,493) and Recreation Enterprise Funds (\$148,133).

The amount of available funds used has decreased by 8.3% from FY17 to FY18. This amount includes \$3,414 from available funds (Senior Center Fitness Revolving Fund) to offset the FY18 budget, \$17,265 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, and \$1,860,284 in Community Preservation funding.

The appropriation from free cash is increasing by \$1,062,377. One substantial reason for this increase is that the town is appropriating \$1,818,667 in free cash to fund capital, which is \$283,410 more than the previous year. In FY18, the Town is recommending to transfer \$500,000 into the operating stabilization from free cash, and to transfer \$257,947 to the OPEB stabilization fund. Lastly, the Town is recommending that we appropriate \$400,000 (at the time of printing) from free cash to pay the FY17 snow & ice deficit in the year that it was incurred as is the practice in many other communities. This amount is \$278,000 more than the previous year.



A Balanced Budget

For the third consecutive year, the Town is presenting a balanced budget to Town Meeting without planning to use free cash to balance the budget at the October Special Town Meeting. Free Cash is our Town's savings. Westford uses our Fall Town Meeting to make the appropriate budget adjustments and to set the tax rate for the fiscal year.

Through diligent management and cost control by all town and school employees, we are able to realize some appropriation closeouts at year-end (closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our reserves. Our policy has been to maintain a minimum of 5% of the operating budget in reserves. General fund reserves consist of two items – free cash and the operating stabilization fund.

The 5% balance in reserves is a large factor for our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poor's in May 2014. At the time of this printing, we project free cash and stabilization fund reserves to be 6.63% of the operating budget, or \$1,683,365 over the 5% minimum recommended reserves as of July 1, 2017.

Capital Projects & Equipment

Our Town's infrastructure continues to require a significant amount of capital in order to preserve our assets from deteriorating. The Finance Committee advocates deliberate and prioritized capital planning of the funds allocated to this area. The Capital Planning Committee uses the following guidelines to define capital: major non-recurring tangible assets or projects which cost more than \$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computers and related technology are excluded from this definition).

The Capital Planning Committee evaluates capital requests each year. As it has for the past 7 years, the Committee developed a list of multi-year projects from all departments, which will continue to be updated each year and prioritized to identify projects for funding in a particular year. With approval from the Town during the 2014 Annual Town Meeting, the Town concluded a Facilities Study that greatly enhanced the Capital Committee's knowledge of what is necessary to ensure our buildings are properly maintained. The combination of this study and department heads' requests for other needs totaled over \$50 million over a five-year period.

This year, the Finance Committee recommends \$1,818,667 in capital spending from free cash to fund the 21 capital items and projects as described in the first motion of Article 7. The use of free cash to fund capital items was a recommendation made to the finance staff from both Moody's and Standard & Poor's. The full list of capital recommendations is outlined in Article 7.

We also recommend bonding \$1,827,612 within the levy limit (not increasing taxes) for the purchase of a fire truck and related supplies (\$615,000), for upgrades to the waste water treatment facility at Westford Academy (\$500,000), and for approximately 10% of the Roudenbush rehabilitation project (\$712,612).

Additionally, the Finance Committee recommends \$98,000 of capital items to be funded from Enterprise funds. The water enterprise is requesting authorization to borrow \$3,200,000 to replace the Prospect Hill Water Tank.

Moving forward - FY19 and Beyond

Through the support of town staff and school employees, and significant efforts to improve efficiencies, the Town has been successful in off-setting the continuing trends of less state aid to the town and increased health insurance costs. These trends, along with other inflationary pressures and contractual obligations, may prove to be an obstacle to balancing the budget in the future. The Town will continue to work with all resources and explore all available options to enhance our community.

Financial Summary	FY16 Budget	FY17 Budget	FY18 Projected
Operating Budget	104,355,922	106,973,959	110,028,373
Capital Plan – “Pay as You Go”	2,880,600	1,535,257	1,818,667
Total Other Articles	4,680,075	3,801,680	2,501,612
Total Other Amounts to be Raised	421,927	442,516	497,856
State and City Cherry Sheet Charges	450,710	525,939	510,133
Allow Abate & Exempt (Overlay)	476,937	400,115	440,602
Total Amount to be Raised	113,266,171	113,679,466	115,797,243

Tax Revenue	70,321,012	72,459,010	75,009,935
Local Revenue	7,757,036	7,903,253	8,065,016
State Aid	20,501,002	20,903,252	21,102,773
Free Cash – Offset Tax Rate	0	0	0
Free Cash – Appropriations From	5,412,973	2,148,927	3,211,304
Other Available Funds	2,524,475	2,083,686	1,903,964
Enterprise Revenue	6,749,673	8,181,338	6,504,251
Total Revenue	113,266,171	113,679,466	115,797,243

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY16 Budget	FY17 Budget	FY18 Projected
Free Cash – Beginning Balance	5,467,331	2,914,329	4,095,096
Free Cash Applied	(5,412,973)	(2,148,927)	(3,211,304)
Est. Free Cash Generated	2,859,970	3,329,695	800,000
Free Cash – Ending Balance	2,914,329	4,095,096	1,683,792
Stabilization Cash Fund Balance	4,597,653	4,637,653	5,177,653
Total Cash Reserves – Ending Balance	7,511,982	8,732,749	6,861,445
Minimum Recommended Reserves -- 5% of Operating Budget	4,905,154	5,030,878	5,178,080
Above (Below) Minimum Recommended Reserves	2,606,828	3,701,871	1,683,365

Department Detail — General Government

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,476,169	2,629,171	2,649,924	20,753	0.79%
Expenses	1,284,393	1,327,648	1,176,242	(151,406)	(11.40%)
Sub-Total	3,760,562	3,956,819	3,826,166	(130,653)	(3.30%)
Other*	130,376	306,874	822,451	515,577	168.01%
Total	3,890,937	4,263,693	4,648,617	384,970	9.03%

* Compensation and Finance Committee Reserve funds

General Government includes the following departments;

- Board of Selectmen
- Finance Department
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Town Accountant
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources
- Permitting Department
- Zoning Board of Appeals

The recommended FY18 Budget for General Government departments reflects the continued effort by Town Manager Jodi Ross, Finance Director Dan O'Donnell, and the town departments to run an efficient town government, operate within a balanced budget, and still meet the level of service expected by the town.

The General Government Sub-total budget reflects the regular operating budget of all General Government departments, and shows a decrease of \$130,653 (-3.3%) from the FY18 budget request vs. the FY17 budget. When the \$515,577 (+168.0%) net increase in the Compensation Reserve in HR and the Finance Committee Reserves are factored in, the overall General Government budget increases by \$384,924 (+9.0%).

- **Personal Services:** General Government Personal Services increased collectively by \$20,753 (0.8%.) The increase is primarily due to increased compensation due to both contractual obligations for union employees and a +1.5% increase for non-union employees. These increases were offset by decreases in the Town Clerk's department since there is no need for polling workers in the fall of 2017 and the elimination of a stipend for an employee in the Public Building & Property Maintenance department when that employee was promoted.
- **Expenses:** General Government Expenses dropped by \$97,006 in the FY18 budget request vs. the FY17 budget. The major changes are as follows:
 - \$51,943 decrease in the Technology department budget due to changes in the software licensing agreements and the purchase of copier machines vs. leasing them. This was based on a lease vs. buy analysis and the recommended approval of the Capital Committee.
 - \$10,022 decrease in the Selectmen's budget primarily due to: \$4,950 savings in not participating in the Cross Town Connect program, \$4,000 reductions in

- signage not being purchased and \$1,700 savings due to not having a town Strategic Planning Retreat in FY18.
- A reserve fund transfer of \$54,400 from the Finance Committee Reserve Fund in to the legal services budget in FY17 for asphalt related expenses.
- Miscellaneous reductions/savings in various departments and an increase in the Legal Services budget.
- **Reserves:** The total increase Reserves in the FY18 budget request vs. the FY17 budget of \$515,577 (+168.0%) is somewhat misleading because it compares the gross amounts of reserves budgeted in FY18 vs. the net reserve amounts in FY17 (which reflects known transfers out from these accounts in FY17.) There are two reserves within the General Government category:
 - **Compensation Reserve - Human Resources Department:** For budgeting purposes, each year the Town Manager makes an assessment of how much to budget in the Compensation Reserve based on the number of union contracts due to expire that year, the number and compensation level of employees effected and any plans for increasing the compensation of non-union employees. As contracts are settled and raises in compensation implemented, each department's Personal Services category increases while the corresponding dollar amounts are reduced in the Compensation Reserve account within the HR department.
 - **Finance Committee Reserve:** Each year an amount is budgeted to cover potential emergency and unanticipated expenses. When a department faces an unanticipated/emergency expense it cannot cover with funds within its budget, it presents its request for funding to the Finance Committee. If approved the expense is shown in the department incurring the expense and the Finance Committee Reserve is reduced accordingly. Disbursements in FY17 from the Finance Committee Reserve fund are listed on page 42.

Department Detail – Public Safety

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	8,251,504	8,254,109	8,467,458	13,349	0.16%
Expenses	921,913	988,723	897,985	(90,738)	(9.18%)
Total	9,173,417	9,442,786	9,365,443	(77,389)	(0.82%)

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

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

Police Department

The Police Department budget is recommended to increase \$2,042, or 0.4%, from \$4,926,590 in FY17 to \$4,928,632 in FY18. A recommended budget increase in Personal Services of \$77,986, or 1.80%, from \$4,333,937 in FY17 to \$4,411,923, in FY18 is primarily due to the settlement of the WSO (Westford Superior Officers) contract. The increase in personal services also includes increases in overtime, amounts due under the Quinn Bill, and court appearance costs. These increases in Personal Services are offset by decreases in patrolmen compensation expenses resulting from three retiring patrolmen replaced with patrolman at lower compensation steps. These net increases in Personal Services are offset by a recommended budget decrease in Expenses of \$75,944, or (12.81%), from \$592,653 in FY17 to \$516,709 in FY18. The decrease in expenses is primarily due to decreased utility costs, lower gasoline prices, and the reduction of a cruiser.

Public Safety Communications

The Public Safety Communications Department budget is recommended to decrease by \$97,677, or (10.68%), from \$915,006 in FY17 to \$817,329 in FY18. A recommended budget decrease in Personal Services of \$102,546, or (11.69%), from \$877,354 in FY17 to \$774,808 in FY18, is primarily due to a decrease in overtime as the combined dispatch center is scheduled to be completed in the Summer of 2017 and dispatchers will no longer have to cover both the police and fire station dispatch areas. A recommended budget increase of \$4,869, or +12.93%, in Expenses from \$37,652 in FY17 to \$42,521 in FY18 is primarily due to increased contracted services for radio maintenance, battery backup, and software.

Fire Department

The Fire Department budget is recommended to increase by \$18,894, or 0.60%, from \$3,145,405 in FY17 to \$3,164,299 in FY18. A recommended budget increase in Personal Services of \$26,966, or 0.94%, from \$2,861,133 in FY17 to \$2,888,099 in FY18 is primarily due to increased overtime. A recommended budget decrease of \$8,072, or (2.84%), in Expenses from \$284,272 in FY17 to \$276,200 in FY18 is primarily due to a decrease of vehicle related expenses such as maintenance, gasoline, and supplies such as tires and tubes. These budget decreases are partially offset by an increased budget for equipment maintenance, vehicle parts and accessories, and firefighting supplies.

Building Department

The Building Department budget is recommended to increase \$11,355, or 3.50%, from \$324,547 in FY17 to \$335,902 in FY18 due to a recommended budget increase in Personal Services of \$12,625, or 4.12%, from \$306,422 to \$319,047 reflecting a higher number of anticipated inspections and inspector compensation new internship expenses, which were previously in the Permitting budget. These budget increases are offset by a decrease in Expenses of \$1,270, or (7.01%), from \$18,125 in FY17 to \$16,855 in FY18. A decrease in vehicle related expenses such as maintenance and gasoline contributed to the decrease in expenses.

Sealer of Weights & Measures

The Sealer of Weights & Measures budget remains consistent from FY17 to FY18 at \$3,000 for Contracted Services.

Emergency Management

The Emergency Management budget is recommended to increase slightly by \$35, or 0.27%, from \$13,021 in FY17 to \$13,056 in FY18. This represents a slight increase in personal services budget offset by a decrease in supplies.

Animal Control

The Animal Control budget is recommended to decrease by \$4,024, or (5.74%), from \$70,105 in FY17 to \$66,081 in FY18 primarily due to a decrease in Personal Services related to vacation and sick coverage and a decrease in Expenses due to the budgeted reduced cost/gallon of gasoline and anticipated reduced needs for kennel and vehicle maintenance.

Tree Warden

The Tree Warden is responsible for the care of public shade trees along the Town's public ways and public areas. This work is managed by the Highway Department, but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. The FY18 budget of \$37,144 represents a decrease of \$7,968, or (17.66%), from the \$45,112 budgeted for FY 17. At the October 17, 2016 Special Town Meeting, \$8,000 was appropriated as one-time start up funds for the Forestry Commission revolving fund. Revenue generated from forestry projects will repay the general fund at a future Town Meeting.

Education: Westford Public Schools & Nashoba Valley Technical High School

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools and Westford's share of funding for the Nashoba Valley Technical High School, a regional school serving eight area communities.

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase	% Increase
Westford Public Schools	52,940,005	54,695,407	56,010,110	1,314,703	2.40%
Nashoba Tech	718,189	694,652	706,472	11,820	1.70%
Total	53,658,194	55,390,059	56,716,582	1,326,523	2.39%

Westford Public Schools

For FY18, the Town Manager and Finance Committee recommend the Westford Public Schools' budget request of \$56,010,110. This is an increase of \$1,314,703, or 2.40%, over the FY17 budget of \$54,695,407.

The chart below breaks down the School Committee FY18 request. The "Superintendent's Budget before New Requests" is the Carry Forward Budget, which is defined as the increased cost of maintaining the same level of services as in FY17, taking into account contract and other salary increases and decreases (steps, degree increments, etc.), inflationary and contractual increases in certain expense accounts, increases in Special Education tuition costs, anticipated savings from staff turnover, estimated energy cost savings and other factors. The "Additional Funding Request" is for program improvements based on student needs, new costs such as incremental mandated Special Education program costs, and other items deemed to be high priorities by the School Committee.

FY17 General Fund Appropriation	\$54,695,407	
FY18 Superintendent's Budget before New Requests	\$55,696,620	1.83% increase
FY18 Additional Funding Request	\$313,490	0.57% increase
FY18 School Committee Total General Fund Request	\$56,010,110	2.40% increase

FY18 Additional Staffing & Funding Required to Meet Current Student Needs:

Need	Grade Level	Reason	Amount
English Language Learner Teacher (1.0)	All	This teacher was added in the 2016/2017 school year due to the growing number of students who are assessed and classified as English Language Learners.	\$54,154
World Language Teacher (0.4 FTE)	9-12	This position would create two CP2 Spanish 2 classes, which are the logical next step for students in CP2 Spanish 1.	\$21,662
Math Teacher (0.6 FTE)	9-12	This position is needed to reduce student teacher ratios for certain math classes so that they are not in excess of 25:1.	\$32,492
Special Education Teacher & Supplies (1.0 FTE)	Preschool	Increasing numbers of children are identified at an early age as needing academic and behavioral services. Several of these new students are expected to be enrolled in preschool and an additional class is required.	\$62,154
Special Education Teacher Assistants (2.0 FTE)	Preschool	Every new preschool class established requires two full-time teacher assistants.	\$33,908
Special Education Teacher (1.0 FTE)	All	This teacher was added in the 2016/2017 school year due to the growing number of students who require special education services.	\$67,212
Special Education Teacher Assistants (2.0 FTE)	All	Teacher Assistants are needed to provide special education services within the district.	\$33,908
Materials for Makerspaces	All	Makerspaces incorporate more hands-on activities that stimulate creative thought, problem solving, and collaboration.	\$8,000
Total FY18 Additional Funding Requests			\$313,490

State Function Budget Categories

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY16 Actual, FY17 Budget and FY18 Recommended School budgets.

		FY16	FY17*	FY18	FY17-FY18	
FUNC	DESCRIPTION	Actual	Budget	Budget	Variance	% Change
1110	School Committee	6,180	7,930	7,930	-	-
1210	Superintendent	277,868	301,971	299,271	(2,700)	(0.89)
1220	Assistant Superintendent	200,575	208,745	210,002	1,257	0.60
1410	Business Office	413,425	436,323	439,955	3,632	0.83

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1420	Human Resources & Benefits	167,714	179,886	183,926	4,040	2.25
1420	Compensation Reserve	-	42,000	742,446	700,446	1,667.73
1430	Legal Services	81,969	61,382	61,382	0	0.00
1450	Sys Wide Info Mgmt/ Technology	282,790	295,923	285,575	(10,348)	(3.50)
2100	Curriculum Directors	438,137	458,787	459,303	516	0.11
2210	School Leadership / Bldg Level	2,701,296	2,806,909	2,822,803	15,894	0.57
2250	Non-Instructional Bldg Tech	39,006	33,000	39,000	6,000	18.18
2305	Classroom Teachers	23,246,665	23,988,538	24,205,586	217,048	0.90
2310	Teacher Specialist	3,984,666	4,227,555	4,485,237	257,682	6.10
2315	Instr Coord/Team Leaders	509,936	531,601	534,583	2,982	0.56
2320	Medical/Therapeutic Services	1,124,116	1,080,171	1,114,943	34,772	3.22
2325	Teacher Substitutes	469,024	591,786	591,786	0	0.00
2330	Instructional Assistants	2,623,234	2,908,131	3,037,061	128,930	4.43
2340	Library/Media Center Salaries	681,041	711,467	727,587	16,120	2.27
2355	Subs for Professional Development	23,288	33,325	30,575	(2,750)	(8.25)
2357	Professional Development Expenses	489,416	526,363	530,662	4,299	0.82
2410	Textbooks & Related	247,774	214,985	188,567	(26,418)	(12.29)
2415	Library Instructional Material	42,153	50,600	50,600	0	0.00
2420	Instructional Equipment	29,271	28,520	28,520	0	0.00
2430	General Instructional Supplies	480,223	446,920	447,660	740	0.17
2440	Other Instructional Services	51,982	108,700	109,200	500	0.46
2451	Classroom Instructional Tech	203,882	139,200	151,800	12,600	9.05
2453	Library Instructional Hardware	10,447	2,950	2,950	0	0.00
2455	Instructional Software	67,988	92,560	122,484	29,924	32.33
2710	Guidance & Adjust Counselors	1,876,499	1,932,072	2,044,753	112,681	5.83
2720	Testing & Assessment	22,795	38,175	37,015	(1,160)	(3.04)
2800	Psychological Services	278,609	270,942	279,366	8,424	3.11
3100	Parent Liaison Services	700	2,000	2,000	0	0.00
3200	Health Services	603,333	653,393	668,122	14,729	2.25
3300	Transportation	2,460,908	2,636,885	2,655,460	18,575	0.70
3400	Food Services	4,026	-	-	0	-
3510	Athletics	464,329	465,431	471,172	5,741	1.23
3520	Other Student Activities	166,667	182,012	185,012	3,000	1.65
3600	School Security	73,848	73,500	73,500	0	0.00
4110	Custodial Services	1,942,581	1,884,311	1,880,699	(3,612)	(0.19)
4120	Heating of Buildings	466,886	612,600	597,900	(14,700)	(2.40)
4130	Utilities	651,513	768,700	695,700	(73,000)	(9.50)
4210	Maintenance of Grounds	121,084	73,600	73,600	0	0.00
4220	Maintenance of Buildings	1,113,703	734,111	736,782	2,641	0.36
4225	Building Security	100,076	98,000	98,000	0	0.00
4230	Maintenance of Equipment	95,658	87,494	87,494	0	0.00
4400	Networking/Telecommunications	80,319	87,000	102,000	15,000	17.24
4450	Technology Maintenance	270,915	305,983	330,971	24,988	8.17
5150	Employee Separation Costs	42,303	50,000	50,000	0	0.00

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5260	Non-Employee Insurance	4,675	6,000	6,000	0	0.00
5300	Lease of Equipment	124,331	147,500	153,700	6,200	4.20
6200	Civic Activities	2,673	4,000	4,000	0	0.00
7000	Fixed Assets/Equipment	235,814	-	-		
9000	Tuitions	2,841,694	3,065,470	2,865,470	(200,000)	(6.52)
		\$ 52,940,005	\$ 54,695,407	\$ 56,010,110	1,314,703	2.40

* Certain amounts from the FY17 budget have been reclassified; all information is not available at the time of printing.

Other Westford Public Schools Funding

In addition to the General Fund appropriation, the Schools will utilize an estimated \$3,914,000 of funding in FY18 from outside sources.

Description	FY17 Budget Amount	Estimated FY18 Amount	Difference	% Increase (Decrease)
School Choice	\$448,000	448,000	0	-
Special Education Circuit Breaker Reimbursement *	1,579,000	1,738,000	159,000	10.7%
Transportation Fee Account	500,000	500,000	0	-
WA Parking Fee Account	15,000	15,000	0	-
Grades 6 to 12 Activity Fee Account	86,000	86,000	0	-
Grades 3 to 5 Instrumental Music Fee Acct.	119,000	119,000	0	-
Integrated Preschool	229,000	229,000	0	-
Integrated Full Day Kindergarten	95,000	95,000	0	-
Kindergarten Extended Day Acct	104,000	104,000	0	-
Athletic Revolving Account - offsets	25,000	25,000	0	-
Athletic Revolving – Direct Expenses	500,000	530,000	30,000	6.0%
Other Revolving (Fee) Accounts	25,000	25,000	0	-
Total:	\$3,725,000	\$3,914,000	189,000	5.1%

* Circuit-breaker reimbursement is a state program intended to provide partial reimbursement to school districts for the cost of individual special education students. The reimbursement formula provides for a percent (set by the state) reimbursement of the special education costs in excess of four times the state average per pupil foundation budget.

System-wide Enrollment & Staffing

System-wide enrollment continues to decline overall, but may begin to increase with pending residential developments. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth in the upper grades. High school enrollment will increase over the next several years and is expected to peak in the 2019-2020 school year. The School Committee's pupil/teacher ratio guidelines (Grades K-5 average 22:1 and grades 6-12 average 25:1) continue to guide staffing determination.

Staffing in the WPS is added when necessary to address specific student needs, as in previous years. Staffing is driven not just by head-count, but by the continuing and emerging needs of all students.

Fiscal Year		Total Enrollment			Total Staffing FTE		
					General Fund	Grant/Other Funds	Total
FY15-16	Actual	5,182			679.9	97.5	777.4
FY16-17	Actual	5,131			687.0	94.5	781.5
FY17-18	Estimated	5,164			695.0	94.5	789.5

Nashoba Valley Technical High School

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

Enrollments

The following chart shows a three-year history of the Westford's student enrollment at Nashoba Tech.

	FY15-16	FY16-17	FY17-18	FY17 Westford % of Enrollment	FY18 Westford % of Enrollment
Westford	52	49	49	7.10%	7.26%

Budget Changes

The total FY18 budget for Nashoba Tech increased by teaching services but has lower insurance and utility expenses. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year. Westford's preliminary FY18 budget assessment from Nashoba Tech is \$706,472, an increase of \$11,820, or 1.7%, from the FY17 assessment of \$694,652.

Department Detail— Public Works

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,862,325	1,824,961	1,861,523	36,562	2.00%
Expenses	2,951,329	3,089,001	3,094,406	5,405	0.17%
Total	4,813,654	4,913,962	4,955,929	41,967	0.85%

Public Works includes:

- Engineering Department
- Street Lights
- Solid Waste
- Wastewater Treatment Management
- Highway Department
- Storm Water Management
- Cemetery
- Snow & Ice
- Recycling

Engineering Department

The Engineering Department supports the maintenance and operation of the Town's infrastructure. Many of the activities of this Department are in concert with the Highway Department, Planning Department, Conservation Commission and Parks Department. Engineering Services include reviewing plans and specifications for compliance with design standards, and the construction inspection of subdivision infrastructure for compliance with approved plans. The Engineering Department designs projects for various Town entities and assists in all levels of procurement for a variety of projects.

- The Engineering Department requests a budget of \$239,139 for FY18. This represents a small decrease of \$123 from the FY17 budget of \$239,262 or (.05%). A small increase in salaries is offset by a decrease in contracted services.

Highway Department

The Highway Department has a broad set of responsibilities that include maintenance of our roads, town highway equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and storm water drain cleaning, drainage systems, snow and ice control, resurfacing, and sealing of streets. The Department currently services 153+ miles of accepted roads as well as nine bridges and three dams. In addition to these tasks the Highway Department also works as agents of the Tree Warden, maintaining all shade trees along the Town's right of way.

- The Highway Department requests a budget of \$2,664,406 for FY18. This represents a small increase of \$7,942.00 or 0.30% more than the FY17 budget of \$2,656,464. This small increase is the result of salary increases for Highway Department employees.
- During FY17, the Highway Department developed a Fleet Replacement Program that projects equipment refurbishment/replacement needs for the next five years. This plan is provided to the Capital Planning Committee for prioritization against other capital needs of the Town for the FY18 Budget.
- During FY17 the Highway Department made a one-time purchase of a Roadway Management Program, the output of which provides a detailed assessment of the condition of all Town roads, including the year maintenance is due and the type of maintenance. This will help predict the costs associated with the on-going road maintenance needs of the Town into the future.

Storm Water Management

The Storm Water Management budget supports the federally-mandated storm water management program. For FY18 this provides for the disposal of soils removed from

approximately 4,000 storm drain structures and all materials removed with our street sweeping program, and for testing storm water outfalls, engineering drainage improvements and the overall maintenance of the Town's storm water system.

- The FY18 Storm Water Management budget request is for \$48,000. There is no change from FY17.

Recycling

The Recycling Budget provides for pickup of recyclables from Town residents on a bi-weekly (every other week) schedule. The budget also supports special collection events for electronics, brush chipping, household hazardous waste and the Litter League Green Team where residents partner with the Highway Department for litter pickup from our roads.

- The FY18 Recycling Budget request is for \$499,630. This represents an increase of \$23,630 or 4.96% from the FY17 budget of \$476,000. This increase is due to our new contract with Republic Services, Inc., as of July 1, 2016. The new contract includes a flat curbside collection fee, a disposal fee based upon tonnage collected and a fuel surcharge or credit depending upon the cost of fuel measured against a baseline of \$2.25/gallon.
- This FY18 request includes an offset from the Recycling Commission Revolving Account realized from the sale of recycling bins, composting bins and special collection events.
- Recycling tonnage in Westford has increased by 535 tons during the period FY2009-FY2016. This offsets the cost of trash collection over the same period.

Solid Waste

The Solid Waste Budget funds the contract with Acme Waste Services for weekly curbside trash collection and the disposal costs (tipping fees) charged for each ton delivered to the incinerator company.

- The FY18 Solid Waste Budget request is for \$1,169,512. This represents an increase of \$5,500 or .47% from the FY17 budget of \$1,164,012.
- This small increase is an early estimate of potential additional trash tonnage tipping fee costs in FY18 (tonnage increased by 46 tons in FY16 over FY15).
- Solid waste tonnage in general has decreased by 1,494 tons during the period FY2009-FY2016.

Wastewater Treatment Management

In FY14 the Water Department assumed responsibility for all school wastewater treatment plants.

- The FY18 Waste Water Treatment Management budget request is for \$228,535. This represents a decrease of \$353 or (.15%) from the FY17 budget of \$228,888.

Cemetery

The Cemetery Department operates, maintains and preserves Westford's six cemeteries: Fairview, Hillside, Pine Grove, Westlawn, Wright and Pioneer burial ground.

- The FY18 Cemetery budget request is for \$106,707. This represents an increase of \$5,371 or 5.30% over the FY17 budget of \$101,336.
- This small increase is principally driven by settlement of labor agreements through collective bargaining.

Department Detail – Health and Human Services

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	823,810	876,966	871,416	(5,550)	(0.63%)
Expenses	185,992	240,025	187,900	(52,125)	(21.72%)
Total	1,009,802	1,116,991	1,059,316	(57,675)	(5.24%)

Health & Human Services includes:

- Board of Health
- Cameron Senior Center
- Council on Aging
- Veterans Services

Board of Health – (BOH)

The anticipated 1.62% budget increase for personal services, attributed to negotiated salary/longevity increases was erased by the retirement of long time Health Director Sandy Collins. The hiring of new Health Director at a lower salary results in an overall decrease of 1.76% in personal services. The operating budget shows a modest decrease of 3.13%. As always, the cost of the flu clinics operated by the BOH is reimbursed through medical insurance which is deposited to the Clinical Services Revolving Fund and available for the purchase of vaccines for the next year.

Cameron Senior Center/Council on Aging – (COA)

Participation at the Cameron Senior Center has grown considerably, recently adding 63 new participants; and the use of its facility has expanded to non-profit groups and Town Committees. As a result, Senior Center hours were extended and new classes and other enrichment programs were offered. To accommodate the need for additional custodial services, the FY18 budget has been increased slightly with \$3,414.00 in funds transferred from the Fitness Room Revolving Fund with the balance to be funded from gift and grant funds. The overall increase in personal services for the Senior Center is 3.52%. Although various line items in the operating budget have increased slightly, the overall budget has decreased by 2.94% due in large part, to a reduction in the electricity line item based on past usage.

The personal services budget for the COA will decrease by 1.45% due in part to a reduction in van drivers, and the COA departmental budget will decrease by 11.91% for an overall departmental decrease of 2.64%.

The total budget for the Senior Center/COA will decrease by 2.77%.

Veterans Services

The Director of Veterans Services salary will increase by 1.50% while cuts in the operating budget will result in a decrease of 34.27%. The number of veterans serves recipients remains steady, and the Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Department Detail – Culture and Recreation:

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,752,057	1,790,196	1,799,927	9,731	0.54%
Expenses	434,113	475,867	510,355	34,488	7.25%
Offset	(254,527)	(253,396)	(292,493)	(39,097)	15.43%
Total	1,931,643	2,012,667	2,017,789	5,122	0.25%

Culture & Recreation includes:

- J.V. Fletcher Library
- Land Management
- Recreation (excluding enterprise)
- Historical Commission
- Parks & Grounds

J.V. Fletcher Library

The Library was one of the only libraries in the Merrimack Valley Library consortium to report increased circulation in FY16 and is continuing to see increased circulation (up 10+%) in FY17. The Library is consistently near the top of most Merrimack Valley Library Consortium metrics. In addition to traditional books and subscriptions, and in keeping with advances in technology, the Library now offers streaming video, audio books, eBooks, digital magazines, and downloadable music. Currently, traditional formats (print) still account for 90% of all circulation, with digital content having leveled off around 10%.

Library personal services expenses are level to FY17, with the retirement/resignation of long-term office manager and custodian off-setting the other regular increases, including the effect of the increase in the state minimum wage for library pages. Non-payroll expenses are down 1.54% much due to decreased utility projections. The new State formula (the Municipal Appropriations Requirement, or "MAR") which requires that 15% of the library operating budget is spent on books and subscriptions is included in the expenses and is off set from the Friends of the JV Fletcher Library, gifts and Trust Funds. Minimum expenditures under MAR must be met in order to retain certification by the Massachusetts Board of Library Commissioners for state aid to free libraries.

Parks and Recreation

The **Parks & Grounds Department** is a division within the Parks, Recreation and Cemetery Department. Seven (7) Parks employees are shared with the Highway Department (November 15th -April 15th) to assist with snow, ice, and storm-related events. Salaries are reflected in both budgets: 30.2 weeks in Parks (58%) and 22 weeks in Highway (42%). Vehicle repair expenses are also shared between Parks and Highway.

Personal services increased \$17,674 due to negotiated increases, cost of living adjustments and were offset by hiring a new Assistant Director at a lower salary.

User fees for field usage from sports organizations and teams are deposited into the Field Maintenance Revolving Account.

The **Recreation Department's** budget shows the administrative and management expenses of the three divisions: Parks & Grounds, Recreation Services and Programs, and Cemetery Operations. Expenses include the personnel costs for the Director, Assistant

Director and Office Manager, as well as the costs of the department building. These costs are apportioned within the three divisions, such that the bottom line for the Recreation (not Recreation Enterprise) Department budget is zero.

For personnel, the apportioned expense allocations are:

Director	15% Cemetery, 60% Parks & Grounds, 25% Recreation Enterprise
Assistant Director	0% Cemetery, 10% Parks & Grounds, 90% Recreation Enterprise
Office Manager	0% Cemetery, 25% Parks & Grounds, 75% Recreation Enterprise

User fees for programs offered by the Recreation Department are deposited to the Recreation Enterprise Account.

Historical Commission

The Historical Commission preserves and protects the historical and archeological assets of the town. Its budget reflects a decrease of \$6,298, which is a 26% decrease. An FY18 goal is to address the building maintenance needs of the cottage located next to the Westford Museum at 4 Boston Rd.

Land Management

The Land Management budget supports the over 2,066 acres of town land under the care of the Conservation Commission. Most of the budget goes to the Stony Brook Conservation Land (East Boston Camps). The budget covers a three-year agreement to maintain the Hill Orchard off Hunt Road and pays for the EBC Facility Coordinator to manage the school, parks and recreation, private camp, and venue rental.

Department Detail – Debt Service

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	5,902,545	5,734,508	5,712,645	(21,863)	(0.38%)
Non-Exempt	635,415	954,459	1,004,723	50,264	5.27%
Short Term Interest	18,488	45,000	70,000	25,000	55.56%
Total	6,556,448	6,733,967	6,787,368	53,401	0.79%

At times the Town borrows money to pay for large capital items and/or projects. Capital needs can be funded through the Operating Budget as part of the Capital budget (commonly called "pay as you go"), through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt which must be authorized by a vote by Westford residents to pay outside the Prop 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Prop 2 ½ to raise the funds for an item in one year. The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process a plan is established to determine how each capital item will be funded.

The following tables show the yearly Debt Service payments and Total Outstanding Debt (Principal and Interest). Here is a brief description of these tables:

Debt Service - These tables show the total of the Principal and Interest payments that will be made for Fiscal Years 2017 and 2018, and the year of expiration for the loan, for the Exempt and Non-Exempt items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also, included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years that have not yet been bonded.

	Year of Loan Expiration	FY17 Budget \$	FY18 Budget \$
<u>Existing Long Term Debt - Excluded:</u>			
ACADEMY REFUNDING 1	2020	1,588,163	1,508,600
ELEMENTARY SCHOOL CONST -Crisafulli/Miller	2023	1,632,438	1,639,637
MIDDLE SCHOOL CONST - Stony Brook	2023	1,556,707	1,561,108
SENIOR CENTER CONSTRUCTION	2030	296,100	290,100
HIGHWAY GARAGE CONST REFUNDING	2024	607,100	586,200
HIGHWAY GARAGE A&E	2018	54,000	52,000
Existing Long Term Debt - Excluded Total		5,734,508	\$5,637,645

**Authorized not yet Issued Excluded
Estimated:**

FIRE STATION BOSTON ROAD – SHORT TERM INT	0	75,000
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Westford FY2018 Finance Committee Report

<u>Existing Long Term Debt - Non Excluded:</u>	Year of Loan Expiration	FY17 Budget \$	FY 18 Budget \$
SEWER EXTENSION	2019	100,600	98,700
TITLE V	2020	4,014	4,014
TOWN HALL CONSTRUCTION G/F	2030	107,332	104,826
ROUTE 40 WATER MAIN	2031	13,990	13,970
WPAT 0907- PERCHLORATE REMEDIATION	2031	47,461	47,406
ABBOT ELEVATOR	2023	51,300	50,400
POLICE BASE RADIO	2022	22,400	22,000
STREET SWEEPER	2018	41,600	40,800
ABBOT BOILER	2022	11,200	11,000
AMBULANCE	2018	46,800	45,900
FIRE TRUCK	2024	64,250	62,600
BLEACHERS	2024	64,350	62,700
2 SCHOOL BOILERS	2019	21,400	20,800
10 WHEEL DUMP TRUCK	2024	23,300	22,700
DESIGN & ENG HIGHWAY (\$600,000 TOTAL)*	EST	138,125	128,931
SCHOOL WINDOW PROJECT (\$2.8 MILLION)*	2037	196,337	147,450
DISPATCH CENTER (\$1,029,000 TOTAL)**	2037	0	78,523
Existing Long Term Debt - Non Excluded		\$954,459	\$962,720
*AUTHORIZED NOT PERMANENTLY BONDED – ESTIMATED			
SCHOOL WINDOW PROJECT BAL 1M	EST		42,000

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2017, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Loan Category	Year of Loan Expiration	Projected Totals as of June 30, 2017		
		Principal O/S	Interest	Total
Long Term Debt – Exempt				
HIGHWAY GARAGE A&E	2018	50,000	2,000	52,000
ACADEMY REFUNDING 1	2020	3,965,000	315,000	4,280,000
ELEMENTARY SCHOOL CONST – CRISAFULLI/MILLER	2023	8,385,000	1,372,138	9,757,138
MIDDLE SCHOOL CONST – STONY BROOK	2023	7,985,000	1,306,230	9,291,230
HIGHWAY GARAGE CONSTRUCTION	2024	3,060,000	217,500	3,277,500
SENIOR CENTER CONSTRUCTION	2030	2,600,000	642,050	3,242,050
Long Term Debt - Exempt Total		\$26,045,000	\$3,854,918	\$29,899,918
Long Term Debt – Non-Exempt				
SEWER EXTENSION	2019	185,000	5,500	190,500
TITLE V	2020	12,042	-	12,042
TOWN HALL CONSTRUCTION	2030	859,300	223,257	1,082,557
GROTON ROAD WATER MAIN	2031	167,349	26,335	193,684
WPAT - PERCHLORATE REMEDIATION	2031	568,702	89,552	658,254
ABBOT BOILER #1	2023	50,000	3,000	53,000
ABBOT ELEVATOR	2024	270,000	18,900	288,900
AMBULANCE	2019	45,000	900	45,900
POLICE BASE RADIO	2023	100,000	6,000	106,000
STREET SWEEPER	2019	40,000	800	40,800
FIRE TRUCK	2024	380,000	30,100	410,100
WESTFORD ACADEMY BLEACHERS	2024	385,000	30,800	415,800
SCHOOL BOILERS (2)	2019	40,000	1,200	41,200
DUMP TRUCK	2024	135,000	10,500	145,500
DISPATCH CENTER REMODEL	2037	1,029,000	237,623	1,266,623
DAY & ROBINSON WINDOWS #1	2037	2,000,000	470,050	2,470,050
Long Term Debt – Non-Exempt Total		\$6,266,393	\$1,154,517	\$7,420,910
Total Long-Term Debt		\$32,311,393	\$5,009,435	\$37,320,828

Department Detail — Unclassified

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex	8,605,922	9,697,491	10,384,523	687,032	7.08%
Retirement	3,993,806	4,238,879	4,619,903	381,024	8.99%
Other Insurance and Benefits	1,750,466	1,817,186	1,835,486	18,300	1.01%
OPEB Trust*	712,425	852,278	852,278	0	0.00%
Offsets	(940,476)	(1,007,109)	(1,130,222)	123,113	12.22%
Ambulance	(261,781)	(315,537)	(385,245)	69,708	22.09%
Recreation	(280,561)	(292,530)	(312,668)	20,138	6.88%
Water	(398,134)	(399,042)	(432,309)	33,267	8.34%
Total	14,122,142	15,598,725	16,561,968	963,243	6.18%

** The OPEB Trust contribution this year, \$852,278 will be funded through the operating budget and \$257,947 through free cash under Article 3. If FY18 funding is approved, the OPEB Trust total will be \$4,244,383 plus any additional investment income accrued.*

The **Unclassified** budget includes items that are centrally budgeted and are not allocated to individual departments. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for WPS teachers who are covered by Massachusetts Teachers' Retirement System), Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability Insurance and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees (per various collective bargaining agreements);
- Direct and Indirect Cost offsets for Enterprise Funds (Water, Recreation and Ambulance);
- Contribution to the OPEB (Other Post-Employment Benefits) Trust Fund.

For FY18, the Health Insurance budget increases by \$687,032, or 7.08%. As of November 1, 2016, the Town changed health insurance carriers to Fallon Healthcare after receiving an open enrollment increase of 13.5% from previous carrier Blue Cross Blue Shield. The switch to Fallon Healthcare results in a 5.5% premium rate increase for its PPO and HMO plans, along with a 10% increase on the Medicare supplemental plans. Currently 56% of eligible Westford personnel are on town health insurance. Approximately 485 retirees are covered by the Town's health insurance.

A Health Insurance Stabilization Fund was established at the March 2014 Annual Town Meeting, which currently has a \$523,731 balance representing about 5% of the health insurance budget. It is set aside to balance higher than predicted increases in health care premium rates. With this fund in place, the Town has lowered its average estimated health insurance increases from 12% to 8% each year.

The Middlesex Retirement System assessment increases by \$381,024 (8.99%), continuing an annual upwards trend. At this time, the Middlesex Retirement System's debt to equity ratio is 50%. Westford is scheduled to fully fund its pension obligation by 2035.

At the March 2011, Annual Town Meeting, Westford established an OPEB Trust Fund (Other Post-Employment Benefits such as retiree health and life insurance, but exclusive of pensions). Currently, its balance is \$3,134,158. The OPEB Trust contribution increases from \$852,278 in FY17 to \$1,110,225 in FY18 (with \$852,278 level-funded through the operating budget and the next year's increase of \$257,947 funded through free cash). Westford's total OPEB liability for all retired and existing employees is approximately \$65.85 million. The Town currently funds OPEB expenses for retired employees on a pay-as-you-go basis.

Offsets are a negative amount in this budget and represent a charge back to the Enterprise Funds (Water, Recreation and Ambulance) for the direct and indirect costs for Town services and staff associated with operations of those funds. Direct and indirect costs include health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget and treasury. The direct and indirect costs provide a more accurate picture of the total operating costs

associated with Enterprise funds. Presently, only the Water Enterprise Fund is self-sufficient and requires no subsidy from the General Fund. This year the Recreation Enterprise Fund will receive a general fund subsidy of \$148,133 and the Ambulance Enterprise Fund will receive a \$494,403 subsidy to cover all costs.

The Budget Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis, approximately 60.15% (\$10,641,309) of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 39.85% (\$7,050,881) is allocable to Town departments.

Enterprise Funds

Westford has three enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity. A goal is for Enterprise Funds to each be self-sufficient.

- Water: established in 1992 (FY93), all expenses are covered by the water-users.
- Ambulance: established in 2004 (FY05), FY18 General Fund subsidy \$494,403.
- Recreation: established in 2008 (FY09), FY18 General Fund subsidy \$148,133.

Department Detail — Water Enterprise Fund

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,064,001	1,158,064	1,189,700	31,636	2.73%
Expenses	1,523,906	1,723,417	1,671,294	(52,123)	(3.02%)
Reserve Fund		250,000	250,000	0	0.00%
Capital (Debt)	1,034,957	1,120,040	1,144,515	24,475	2.19%
Total	3,622,864	4,251,521	4,255,509	3,988	0.09%

All costs of the Water Enterprise are borne by the water takers; there is no subsidy and no impact on the property tax rate. The Water Department budget includes a section identified as "Westford Water Long Range Plan Projections" which provides a future look at water rates, with a prediction that rates should remain consistent through FY24 without any increase. These projections include future capital and debt service requirements.

Anticipated FY18 revenue is \$3,969,515.

Personal Services – The FY18 budget shows a 2.7% increase. The major factor is compensation reserve of \$30,942 for projected union payroll increases.

Operating Expenses – The FY18 budget is decreased by 3.02%, or \$52,123 from FY17. The main factors are a \$25,000 decrease for electricity costs, a decrease of \$50,000 for meter replacement due to less expensive rebuilt meters, and an increase of \$16,002 for indirect costs due to rising costs for health, retirement and general insurance costs.

Capital – The FY18 capital budget request for bonded projects is \$3,200,000 for replacement of the Prospect Hill Water Tank and non-bonded capital requests of \$77,000 for replacement of a utility vehicle's truck bed, replacement of a 4X4 SUV, and for pre-engineering of the 12" water main replacement for Boston Road. The debt service increase is based on the existing loans and the addition of a temporary BAN for the \$3,200,000 Prospect Hill water tank replacement.

Department Detail— Ambulance Enterprise Fund

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	694,097	763,606	771,803	8,197	1.07%
Expenses	448,958	512,427	579,600	67,173	13.11%
Total	1,143,055	1,276,033	1,351,403	75,370	5.91%

Around-the-clock ALS (advanced life support) care is in its second year in Westford. ALS provides an advanced level of care as compared to BLS (basic life support). Personal services increased 1.07% due to contractual increases. Anticipated revenue for FY18 is \$800,000. In FY18, the Ambulance Enterprise Fund will receive a \$494,403 General Fund subsidy, up from \$427,533 in FY17. \$57,000 in retained earnings will be applied to offset the FY18 budget.

The Ambulance Enterprise had 1,319 total billable calls in FY16 with a net billing (gross billing minus required deductions, i.e. Medicare) of \$1,107,281 and total collections of \$966,663. Medicare patients represented the largest billing group (28%). \$140,820 had to be written off as bad debt (\$60,402 Westford residents; \$1,382 non-residents; \$79,036 to collections).

Personal Services - Nine (9) Paramedics are covered through the Ambulance Enterprise Fund.

Operating Expenses - Expenses increased 13.11% mainly due to increases in Equipment Maintenance and a 22% increase in indirect/direct costs charged by the town for health insurance, retirement and town management.

Department Detail — Recreation Enterprise Fund

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,010,632	1,010,499	1,019,368	8,197	0.88%
Expenses	350,262	364,675	407,507	42,832	11.75%
Total	1,360,894	1,375,174	1,426,875	51,701	3.76%

The Recreation Enterprise Fund was established in FY09 and is supported by user fees for programs offered and a subsidy from the General Fund. The department provides a wide variety of programs for all ages, with over 2,300 annual participants. Some of the largest programs include the Summer Kids Club, the WPC After-School Enrichment Program, Destination Exploration, Volleyball and Crew. Anticipated revenue for FY18 is \$1,203,742.

The budget for the Recreation Enterprise Fund includes the salaries for program staff (15 part-time, 150-200 seasonal), a portion of the salaries for the Recreation Management and Administration, programming costs, expenses for the operation of the leased office and program space (see below) and a portion of its \$312,668 direct/indirect costs. In order to

balance the fund, there is a \$148,133 General Fund subsidy, up from \$110,969 in FY17. Certified Recreation Enterprise Fund free cash as of 7/1/2016 was \$368,503.

Personal Services - The slight increase in Personal Services is due to cost-of-living adjustments and negotiated contracts. Massachusetts minimum wage for part-time and seasonal employees increased in January 2017 to \$11/hour; this is reflected in the personal services side of the budget.

Expenses - The majority of the 11.75% increase in expenses comes from the 6.88% increase (FY18 \$312,668 vs. FY17 \$292,530) in direct/indirect expenses (health insurance, worker's compensation insurance, town staff support).

The Recreation Enterprise Fund shares Expenses for the operation of the office location. The former location at Town Farm was deemed an unacceptable work environment. After being temporarily housed at the Rogers Fire Station and the Cameron Senior Center, the Recreation Department signed a 5-year lease with Yule Development, LLC on January 10, 2017 to occupy 4,500 square feet in the Courier Building #18. The lease is for \$36,000 per year. The 4,500 square feet includes 2,500 sf of office area and 2,000 square feet of recreation area. The cost of the 2,500 sf of office area is divided equally between the recreation enterprise, cemetery, and parks and grounds. The 2,000 sf of recreation space is charged entirely to the recreation enterprise.

The lease cost allocation is split below:

- \$6,664 Cemetery
- \$6,664 Parks & Grounds
- \$22,672 Recreation Enterprise

Department Detail — Community Preservation Fund

	FY16 Actual	FY17 Budget	FY18 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	4,524	9,000	9,000	0	0.00%
Expenses	4,545	6,000	6,000	0	0.00%
Principal & Interest on Debt	870,610	869,528	866,574	(2,954)	(0.34%)
Total	879,678	884,528	881,574	(2,954)	(0.34%)

The FY18 operating budget for Community Preservation remains level-funded at \$15,000, with slightly declining principal and interest payments on the bond issues for the purchase of East Boston Camps and the historical renovation of Town Hall. This entire budget is funded from Community Preservation funds.

Community Preservation Funds – FY18 Recommended Allocations

The Community Preservation Committee makes the following recommendations (Articles 8 & 9):

\$15,000	Administrative Expenses approved under Article 12 (Operating Budget) and funded by Community Preservation Revenue.	CPC Administrative Expenses
\$225,876	From Undesignated Fund Balance to the <u>Community Housing Reserve</u> This allocation more than covers the required 10% for Community Housing.	Community Housing Reserve
\$145,834	From Undesignated Fund Balance to the <u>Historic Resources Reserve</u> This allocation more than covers the required 10% for Historic Resources.	Historic Resources Reserve
\$32,000	From Undesignated Fund Balance For the <u>Community Gardens at Day Field</u> expansion and any other related costs.	Agricultural Commission
\$190,000	From Undesignated Fund Balance To the <u>Conservation Trust Fund</u> for future land purchases and any other related costs.	Conservation Commission
\$35,000	From Historic Resources Fund Balance For the <u>Stonewall Restoration</u> at Pageant Field and any other related costs.	Westford Conservation Trust
\$350,000	From Undesignated Fund Balance For the <u>Westford Academy Community Track</u> Renovation and any other related costs.	Westford Academy
\$6,300,000	Pursuant to Massachusetts General Laws Chapter 44B, Section 11, that the Treasurer, with the approval of the Board of Selectmen, borrow funds for the rehabilitation of the <u>Roudenbush</u> building located at 65 Main Street.	Board of Selectmen

Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$373,932 in FY17 (down from \$513,583 in FY16.)

Westford has determined that Community Preservation revenues received in one year will not be allocated or expended until the following year. This ensures Community Preservation funds are "in the bank" before being expended. Thus, the FY17 allocations listed below are based on revenues received in FY16. The chart below summarizes the FY16 revenue:

Total FY16 Community Preservation Revenue – Allocable in FY17:

Local 3% surcharge	1,644,892
Investment Income	96,236
Penalties & Interest	4,049
State Match (received 11/25/15)	513,583
Total	\$2,258,760

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law's requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford's 10% amount this year is \$225,876. Once these thresholds have been met, the remainder of available funds can be allocated for any of the four categories.

The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash. Currently the general (undesignated) and area-specific balances of Community Preservation funds are:

Community Preservation Fund – Available Balances and Allocations for FY17

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/16	\$3,324,475	30,807	677	110,969	\$3,466,928
Plus: Prior project closeouts –FY17	251,160	93,409	0	0	344,569
Fund Balance with closeouts	3,575,635	124,216	677	110,969	3,811,497
Less: FY17 Operating Expense	(15,000)				(15,000)
Less: FY17 Principal & Interest Pyts.	(869,528)				(869,528)
Equals: Fund balance available for FY17 Allocations	2,691,108	124,216	677	110,969	2,926,969
Less: • Fall 2016 Town Meeting Appropriation for Community Gardens Deep Well / Pump Shed	(50,000)				(50,000)
Less: • Mar. 2017 ATM Appropriations for transfer to Community Housing:	(225,876)			225,876	0

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• Mar. 2017 ATM Appropriations for transfer to Historic Resources:	(145,834)	145,834			0
• Mar. 2017 ATM Appropriations for other recommended allocations:	(572,000)	(30,000)			(602,000)
Sub-total: March 2017 ATM	(943,710)	115,834	0	225,876	(602,000)
Total FY17 Appr. & Transfers	(993,710)	115,834	0	225,876	(652,000)
Projected FY17 Ending Fund Balance:	1,697,398	240,050	677	336,845	2,274,969
Estimated New Revenues as of 6/30/17:	1,934,873				1,934,873
Projected Available Fund Balance as of 7/1/17 <i>(prior to allocations in FY18)</i>	3,632,271	240,050	677	336,845	4,209,843

Community Preservation Fund Debt Service – Principal and Interest

Currently, there are two bonded Capital projects funded from Community Preservation Funds:

	FY17 Budget			FY18 Budget			FY18 \$ Change
	Principal	Interest	Total	Principal	Interest	Total	
Stony Brook Conservation Land	705,000	84,485	789,485	730,000	58,400	788,400	(1,085)
Town Hall Restoration	53,400	26,643	80,043	53,400	24,774	78,174	(1,869)
Total	758,400	111,128	869,528	783,400	83,174	866,574	(2,954)

Finance Committee Reserve Fund Transfers – FY17

Date	Transaction	Amount	Balance	Comment
4/2/16	Annual ATM/STM Appropriation	\$150,000.00	\$150,000.00	
10/6/16	Repair blown motor in Fire Engine 3-2010 KME Pumper	(\$18,624.82)	\$131,375.18	FY17 Fire Dept. Vehicle Maintenance Budget is \$25,000
12/1/16	To hire a land surveyor to conduct deed research and land surveying services for 35 Town Farm Road	(\$3,800.00)	\$127,575.18	Public Buildings Contracted Services
1/19/17	FY17 legal expenses associated with the Newport Materials settlement and Board of Health legal funds	(\$54,400.00)	\$73,175.18	Amount transferred is to provide legal services through March 2017 and fund the minimum legal retainer for April to June 2017.
Total as of 3/2/17		(\$76,824.82)	\$73,175.18	

Other Warrant Articles:**Article 13: Westford Public Schools Override**

The Westford School Committee is requesting that the town consider a \$1.6 million override to fund a salary gap between Westford teachers and comparable communities. This amount was reached based on the School Committee's multi-year Westford Teacher Benchmark analysis. Based on the Massachusetts Department of Elementary and Secondary Education (DESE) benchmark communities (also agreed upon benchmark communities used in contract negotiations), Westford is about 6% below the average for teacher salaries.

Benchmark communities used:

- Franklin
- Hingham
- Hopkinton
- Nashoba
- Needham
- Sharon
- Shrewsbury
- Wachusett
- Wellesley
- Westford
- Winchester

Westford per pupil spending is \$1,800 less than the state average (bottom 20% of Commonwealth).

Westford & teachers are in current contract negotiations.

The 2012-2014 teacher contract, which was negotiated during the last recession, had zero (0%) increases in the first 2 years, and a 1% increase in the third year. The 2015-2017 contract included yearly increases of 2.5%.

The following tables show the estimated tax impact for FY18 to FYFY20 if the increase is spread evenly over a 3-year period.

	FY18	FY19	FY20
Avg. Assessed Value*	\$490,000	\$490,000	\$490,000
FY17 Res. Tax Rate*	\$16.41	\$16.41	\$16.41
Override Amount	\$540,000	\$550,000	\$510,000
Tax Inc. per Household	0.76%	0.75%	0.75%
Cumulative % Tax Inc.	0.76%	1.51%	2.26%
Cost per Avg. Household	\$61.27	\$60.14	\$60.14
Cumulative Cost per Household	\$61.27	\$121.41	\$181.55

*Please note that the above information is using the FY17 tax rate, tax levy, and total assessed value for the calculation.

The estimated tax levy **without** the override is projected below:

	FY18	FY19	FY20
Est. Tax Base	\$68,603,482	\$72,193,568	\$74,898,407
Prop 2 ½ Limit	\$1,740,087	\$1,804,839	\$1,872,460
New Growth	\$850,000	\$900,000	\$900,000
Debt Exclusions	\$2,816,368	\$3,359,008	\$3,169,294
Tax Levy	\$75,009,936	\$78,257,415	\$80,840,161
Tax Impact	2.35%	3.13%	2.15%

The estimated tax levy **with** the override is as follows:

	FY18	FY19	FY20
Tax Levy	\$75,009,936	\$79,897,415	\$82,521,161
Override Amount	\$1,600,000	\$0	\$0
Excess Levy Capacity	(\$1,060,000)	(\$530,000)	\$0
Modified Tax Levy	\$75,549,936	\$79,367,415	\$82,521,161
Modified Tax Impact	3.09%	3.86%	2.84%

If Article 13 is approved at Annual Town Meeting, it will proceed as a ballot question at the May 2, 2017 election for a town-wide vote.

Articles 19 & 20: 66-68 Boston Rd (Drew Gardens)

Article 19 of the March 25, 2017 Annual Town Meeting is a citizen's petition which seeks to amend an Agricultural Preservation Restriction that exists on a three-acre parcel that is part of the property known as Drew Gardens. The Town purchased this Agricultural Preservation Restriction along with the development rights for this property in 1999. The Agricultural Preservation Restriction can be viewed at <https://westfordma.gov/DocumentCenter/Home/View/2712>. Many other documents related to this property, including legal opinions, minutes, agendas, and other materials which can be viewed at <https://westfordma.gov/628/Drew-Gardens-Task-Force>.

The Board of Selectmen have recommended dismissal of this article.

Article 20 of the March 25, 2017 Annual Town Meeting is a citizen's petition seeking an all alcohol license for the premises.

The Board of Selectmen recommend dismissal of this article.

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, to meet at the Abbot School Gymnasium at Depot Street on the following date:

Saturday, March 25, 2017

(voter registration deadline, Friday, March 17, 2017 at 8:00pm)

at 10:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1: Accept Town Reports	<i>Town Manager</i>
To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2016;	
Or act in relation thereto.	

Finance Committee and Selectmen recommend

FINANCIAL - FISCAL YEAR 2017

ARTICLE 2: Approve Unpaid Bills from Previous Fiscal Year(s)	<i>Town Manager</i>
To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for unpaid bills of prior fiscal years for various Town departments in accordance with the provisions of Massachusetts General Laws Chapter 44, Section 64 ;	
Or act in relation thereto.	

Finance Committee and Selectmen recommend dismissal

ARTICLE 3: Approve Fiscal Year 2017 Supplemental Appropriations	<i>Town Manager</i>
To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2017;	
Or act in relation thereto.	

Finance Committee and Selectmen recommend

ARTICLE 4: Approve Fiscal Year 2017 Budget Transfers	<i>Town Manager</i>
To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2017;	
Or act in relation thereto.	

Finance Committee and Selectmen recommend dismissal

ARTICLE 5: Appropriate to the Stabilization Fund	<i>Town Manager</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money to be deposited into the Stabilization Fund, established under [Massachusetts General Laws, Chapter 40, Section 5B](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 6: Appropriate for Perchlorate Expenses	<i>Town Manager</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$104,090 (ONE HUNDRED FOUR THOUSAND NINETY DOLLARS) for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

Finance Committee and Selectmen recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2017

ARTICLE 7: Approve Capital Appropriations	<i>Capital Planning Committee</i>
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To see if the Town will appropriate by taxation, by transfer from available funds, by borrowing, or any combination thereof, the sum of \$6,231,667 (SIX MILLION TWO HUNDRED THIRTY ONE THOUSAND SIX HUNDRED SIXTY SEVEN DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$34,000	Town computer replacement
Technology	\$300,000	School computer replacement
Technology	\$60,000	Server & storage replacements
Technology	\$25,000	Network upgrades
Technology	\$75,000	Town copiers and any other related costs
Public Buildings	\$60,000	Feasibility study for the town center replacement building at 51 Main Street
Public Safety Communications	\$36,000	Construction and equipment expenses for the combined police and fire dispatch center
Fire Department	\$13,880	Radios for Engine #4 and associated technology
Fire Department	\$615,000	Fire Truck (Engine #4 replacement), purchase and equip
Schools	\$55,000	Pumps, piping, valves for the Blanchard Middle School heating system
Schools	\$37,000	Emergency school to school communication network
Engineering	\$56,250	Pre-design engineering work for the Boston Road reconstruction project
Engineering	\$50,000	Appraisals for the Dunstable Road and Groton Road intersection improvement project
Engineering	\$200,000	Groton Road and Oak Hill Road right of way acquisitions and nonparticipating landscaping costs
Highway	\$45,000	Pickup truck, purchase and equip
Highway	\$12,000	Equipment trailer, purchase and equip

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Highway	\$30,750	Salt brine maker and storage tank, purchase and install
Highway	\$365,402	Road repairs and maintenance
Highway	\$211,385	6-Wheel Plow Truck, purchase and equip
Waste Water Management	\$500,000	Westford Academy waste water facility upgrade
Board of Health	\$30,000	Vehicle replacement, purchase and equip
Recreation	\$100,000	Recreation feasibility study
Parks & Grounds	\$22,000	Tractor, purchase and equip
Water Enterprise	\$3,200,000	Prospect Hill water tank replacement, purchase and install
Water Enterprise	\$18,750	Pre-design engineering work for the Boston Road reconstruction project
Water Enterprise	\$26,250	Utility truck bed replacement, purchase and install
Water Enterprise	\$32,000	Vehicle replacement, purchase and equip
Ambulance Enterprise	\$21,000	Automated External Defibrillator (AED) machines and related accessories

Or act in relation thereto.

Finance Committee and Selectmen recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 8: Approve Community Preservation Committee Recommendations	<i>Community Preservation Committee</i>
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To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2018 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2018 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2018; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, community housing purposes, and outdoor recreation, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 9: Authorization of Debt for the Rehabilitation, Preservation, and Accessibility Improvements for the Roudenbush Building Located at 65 Main Street	<i>Board of Selectmen & Community Preservation Committee</i>
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To see if the Town will vote to appropriate a sum of money to be expended under the direction of the Board of Selectmen to pay costs of renovations, rehabilitation, preservation and accessibility improvements to the Roudenbush Building located at 65 Main Street, including any other costs incidental and related thereto; and as funding therefor to raise and appropriate, transfer from available funds, or borrowing pursuant to [Massachusetts General Laws Chapter 44, Section 7](#), and [Massachusetts General Laws Chapter 44B, Section 11](#), the Community Preservation Act, for historic preservation, rehabilitation, and restoration purposes, or pursuant to any other enabling authority,

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL-FISCAL YEAR 2018**ARTICLE 10: Amend the General Bylaws to Accept the Provisions of Massachusetts General Laws. c.44, §53E1/2 to Establish Various Revolving Funds***Town Manager*

To see if the Town will vote to amend the General Bylaws by inserting a new chapter 138.1, pursuant to the provisions of [Massachusetts General Laws c.44, §53E1/2](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, establishing various revolving funds, specifying the departmental receipts to be credited to each fund, the departmental purposes or programs for which each fund may be expended, and the entity authorized to expend each fund, such bylaw to provide as follows, and further to establish revolving funds set forth below for the fiscal year beginning on July 1, 2017:

Ch. 138 Revolving Funds

138.1 There are hereby established in the Town of Westford pursuant to the provisions of [Massachusetts General Laws. c.44, §53E1/2](#), the following Revolving Funds:

Revolving Fund	Spending Authority	Revenue Source	Allowed Expenses
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	Board of Selectmen	Lease payment and other revenues from leased properties	Costs associated with maintenance, repairs and improvements to the leased properties
Recycling Revolving	Recycling Commission	Sale of bins	Purchase of recycling supplies
Recreation Field Maintenance	Recreation Commission	Field user fees/permits	Field maintenance, hiring of necessary personnel and consulting services
Senior Center Fitness Room	Council on Aging	Fees received for the Fitness Room	Fitness room maintenance supplies, equipment warranties, training, monitoring and purchase of replacement fitness equipment
Senior Center Programs	Council on Aging	Program fees	Costs associated for the operation of activities for Cameron to include supplies and wages
School Parking	School Department	Parking fees	Maintenance and expansion of parking facilities
School Bus/Transportation	School Department	User bus fees	Student transportation costs
East Boston Camps Maintenance	Conservation Commission	Revenue received for the lease, rental or licensing of camp facilities	Costs associated for the operation and maintenance of the East Boston Camps property located in the Stony Brook Conservation Land
Immunizations and Clinical Services	Board of Health	Fees received for immunizations and clinical services	Costs of supplies and technical services for immunization and clinical programs
Community Gardens	Agricultural Commission	Fees received for use of community gardens	Costs associated with maintenance, improvements, supplies and tools for the community gardens
Town Forest Management	Town Forest Committee	Revenue received from the sale of timber for the support and management of town forests	Costs associated with the management and maintenance of Town Forests

Expenditures from each revolving fund shall be subject to the annual limitation established by Town Meeting, and to any additional limitations as otherwise set forth in [Massachusetts General Laws Chapter 44, §53E1/2](#).

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Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 11: Authorize Revolving Funds	<i>Town Manager</i>
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To see if the Town will vote, pursuant to [Massachusetts General Laws c.44, §53E ½](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by Chapter 138 of the General Bylaws, entitled, “Revolving Funds”, and the vote taken under Article 10 at this Town Meeting, as follows:

Revolving Account	FY 2018 Expenditure Limit
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	\$150,000
Recycling Revolving	\$20,000
Recreation Field Maintenance	\$150,000
Senior Center Fitness Room	\$25,000
Senior Center Programs	\$50,000
School Parking	\$30,000
School Bus/Transportation	\$694,590
East Boston Camps Maintenance	\$60,000
Immunizations and Clinical Services	\$50,000
Community Gardens	\$10,000
Town Forest Management	\$25,000

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 12: Approve Fiscal Year 2018 Operating Budget	<i>Town Manager</i>
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To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2017 through June 30, 2018, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Selectmen recommend

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	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
GENERAL GOVERNMENT					
122 SELECTMEN					
Personal Services					
Expenses	28,536	31,292	21,270	(10,022)	-32.0%
TOTAL	28,536	31,292	21,270	(10,022)	-32.0%
123 TOWN MANAGER					
Personal Services	343,614	382,686	386,387	3,701	1.0%
Expenses	29,520	27,160	20,805	(6,355)	-23.4%
TOTAL	373,134	409,846	407,192	(2,654)	-0.7%
131 FINANCE COMMITTEE					
Personal Services					
Expenses	7,929	10,113	9,088	(1,025)	-10.1%
Reserve Fund		150,000	150,000	0	0.0%
(Transfers out)		(76,825)		76,825	-100.0%
TOTAL	7,929	83,288	159,088	75,800	91.0%
132 FINANCE DEPARTMENT					
Personal Services	113,705	125,131	126,053	922	0.7%
Expenses	2,437	860	860	0	0.0%
TOTAL	116,141	125,991	126,913	922	0.7%
135 TOWN ACCOUNTANT					
Personal Services	250,394	265,470	269,742	4,272	1.6%
Expenses	35,161	45,360	40,860	(4,500)	-9.9%
TOTAL	285,555	310,830	310,602	(228)	-0.1%
141 BOARD OF ASSESSORS					
Personal Services	229,740	244,103	249,262	5,159	2.1%
Expenses	34,690	23,900	23,900	0	0.0%
TOTAL	264,430	268,003	273,162	5,159	1.9%
145 TREASURER/COLLECTOR					
Personal Services	240,413	250,183	255,468	5,286	2.1%
Expenses	49,798	53,155	46,105	(7,050)	-13.3%
TOTAL	290,211	303,338	301,573	(1,765)	-0.6%
151 LEGAL SERVICES					
Personal Services					
Expenses	351,000	304,400	265,000	(39,400)	-12.9%
TOTAL	351,000	304,400	265,000	(39,400)	-12.9%

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		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
152	HUMAN RESOURCES					
	Personal Services	195,257	204,001	206,636	2,635	1.3%
	Expenses	27,007	32,200	29,900	(2,300)	-7.1%
	Compensation Reserve	130,376	435,945	672,451	236,506	54.3%
	(Transfers out)	0	(202,246)	0	202,246	-100.0%
	TOTAL	352,639	469,900	908,987	439,087	93.4%
155	TECHNOLOGY					
	Personal Services	403,047	418,449	417,051	(1,398)	-0.3%
	Expenses	547,181	592,083	540,140	(51,943)	-8.8%
	TOTAL	950,228	1,010,532	957,191	(53,341)	-5.3%
161	TOWN CLERK					
	Personal Services	238,323	265,078	251,501	(13,577)	5.1%
	Expenses	21,103	23,585	21,145	(2,440)	-10.4%
	TOTAL	259,426	288,663	272,646	(16,017)	-5.6%
170	PERMITTING DEPARTMENT					
	Personal Services	206,613	208,922	218,818	9,896	4.7%
	Expenses	42,083	41,875	42,190	315	0.8%
	TOTAL	248,696	250,797	261,008	10,211	4.1%
171	CONSERVATION COMMISSION					
	Personal Services	78,982	82,980	86,331	3,351	4.0%
	Expenses	6,218	4,060	2,250	(1,810)	-44.6%
	TOTAL	85,200	87,040	88,581	1,541	1.8%
175	PLANNING BOARD					
	Personal Services	78,982	82,980	86,931	3,951	4.8%
	Expenses	7,117	20,045	12,705	(7,340)	-36.6%
	TOTAL	86,099	103,025	99,636	(3,389)	-3.3%
176	ZONING BOARD OF APPEALS					
	Personal Services					
	Expenses	2,100	2,275	2,395	120	5.3%
	TOTAL	2,100	2,275	2,395	120	5.3%
192	TOWN HALL MAINTENANCE					
	Personal Services	42,428	42,700	43,416	716	1.7%
	Expenses	80,438	89,585	79,529	(10,056)	-11.2%
	TOTAL	122,866	132,285	122,945	(9,340)	-7.1%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	54,671	56,488	52,328	(4,160)	-7.4%
	Expenses	12,077	25,700	18,100	(7,600)	-29.6%
	TOTAL	66,749	82,188	70,428	(11,760)	-14.3%
TOTAL GENERAL GOVERNMENT		3,890,937	4,263,693	4,648,617	384,924	9.0%

Westford FY2018 Finance Committee Report

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>PUBLIC SAFETY</i>					
210	POLICE DEPARTMENT					
	Personal Services	4,870,777	4,333,937	4,411,923	77,986	1.8%
	Expenses	555,145	592,653	516,709	(75,944)	-12.8%
	TOTAL	5,425,923	4,926,590	4,928,632	2,042	0.0%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	0	877,354	774,808	(102,546)	-11.7%
	Expenses	0	37,652	42,521	4,869	12.9%
	TOTAL	0	915,006	817,329	(97,677)	-10.7%
220	FIRE DEPARTMENT					
	Personal Services	3,011,622	2,861,133	2,888,099	26,966	0.9%
	Expenses	291,035	284,272	276,200	(8,072)	-2.8%
	TOTAL	3,302,657	3,145,405	3,164,299	18,894	0.6%
241	BUILDING DEPARTMENT					
	Personal Services	296,519	306,422	319,047	12,625	4.1%
	Expenses	16,248	18,125	16,855	(1,270)	-7.0%
	TOTAL	312,767	324,547	335,902	11,355	3.5%
244	SEALER WEIGHTS/MEASURES					
	Personal Services					
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	8,446	8,446	8,656	210	2.5%
	Expenses	5,434	4,575	4,400	(175)	-3.8%
	TOTAL	13,880	13,021	13,056	35	0.3%
292	ANIMAL CONTROL					
	Personal Services	62,027	64,705	62,781	(1,924)	-3.0%
	Expenses	1,956	5,400	3,300	(2,100)	-38.9%
	TOTAL	63,983	70,105	66,081	(4,024)	-5.7%
294	TREE WARDEN					
	Personal Services	2,112	2,112	2,144	32	1.5%
	Expenses	49,095	43,000	35,000	(8,000)	-18.6%
	TOTAL	51,207	45,112	37,144	(7,968)	-17.7%
	TOTAL PUBLIC SAFETY	9,173,417	9,442,786	9,365,443	(77,343)	-0.8%

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>EDUCATION</i>					
300	WESTFORD PUBLIC SCHOOLS	52,940,005	54,695,407	56,010,110	1,314,703	2.4%
310	NASHOBA TECH	718,189	694,652	706,472	11,820	1.7%
	TOTAL EDUCATION	53,658,194	55,390,059	56,716,582	1,326,523	2.4%

Westford FY2018 Finance Committee Report

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>PUBLIC WORKS</i>					
410	ENGINEERING DEPARTMENT					
	Personal Services	216,448	226,852	230,229	3,377	1.5%
	Expenses	8,584	12,410	8,910	(3,500)	-28.2%
	TOTAL	225,032	239,262	239,139	(123)	-0.1%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,566,229	1,517,528	1,547,646	30,118	2.0%
	Expenses	1,142,987	1,138,936	1,116,760	(22,176)	-2.0%
	TOTAL	2,709,216	2,656,464	2,664,406	7,942	0.3%
427	STORMWATER MANAGEMENT					
	Personal Services					
	Expenses	42,738	48,000	48,000	0	0.0%
	TOTAL	42,738	48,000	48,000	0	0.0%
432	RECYCLING					
	Personal Services					
	Expenses	395,000	476,000	499,630	23,630	5.0%
	TOTAL	395,000	476,000	499,630	23,630	5.0%
433	SOLID WASTE					
	Personal Services					
	Expenses	1,148,519	1,164,012	1,169,512	5,500	0.5%
	TOTAL	1,148,519	1,164,012	1,169,512	5,500	0.5%
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services					
	Expenses	200,279	228,888	228,535	(353)	-0.2%
	TOTAL	200,279	228,888	228,535	(353)	-0.2%
491	CEMETERY DEPARTMENT					
	Personal Services	79,647	80,591	83,648	3,067	3.8%
	Expenses	13,223	20,755	23,059	2,304	11.1%
	TOTAL	92,870	101,336	106,707	5,371	5.3%
	TOTAL PUBLIC WORKS	4,813,654	4,913,962	4,955,929	41,967	0.9%

Westford FY2018 Finance Committee Report

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>HEALTH & HUMAN SERVICES</i>					
510	BOARD OF HEALTH					
	Personal Services	408,402	431,593	423,998	(7,595)	-1.8%
	Expenses	31,627	32,775	31,750	(1,025)	-3.1%
	TOTAL	440,029	464,368	455,748	(8,620)	-1.9%
540	SENIOR CENTER					
	Personal Services	129,931	135,865	140,642	4,777	3.5%
	Expenses	62,785	68,850	58,050	(10,800)	-15.7%
	TOTAL	192,716	204,715	198,692	(6,023)	-2.9%
541	COUNCIL ON AGING					
	Personal Services	224,383	247,556	243,978	(3,578)	-1.5%
	Expenses	28,598	31,900	28,100	(3,800)	-11.9%
	TOTAL	252,980	279,456	272,078	(7,378)	-2.6%
543	VETERANS SERVICES					
	Personal Services	61,094	61,952	62,798	846	1.4%
	Expenses	62,982	106,500	70,000	(36,500)	-34.3%
	TOTAL	124,076	168,452	132,798	(35,654)	-21.2%
TOTAL HEALTH & HUMAN SERVICES		1,009,802	1,116,991	1,059,316	(57,675)	-5.2%

Westford FY2018 Finance Committee Report

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>CULTURE & RECREATION</i>					
610	LIBRARY					
	Personal Services	1,191,771	1,234,076	1,231,417	(2,659)	-0.2%
	Expenses	332,358	358,094	352,596	(5,498)	-1.5%
	TOTAL	1,524,128	1,592,170	1,584,013	(7,223)	-0.5%
630	RECREATION					
	Personal Services	239,205	248,117	243,298	(4,819)	-0.1%
	Expenses	9,625	12,750	49,195	36,445	285.8%
	Offsets / Shared Costs	(254,527)	(253,396)	(292,493)	(39,097)	15.4%
	TOTAL	(5,698)	7,471	0	(7,471)	-100.0%
650	PARKS & GROUNDS					
	Personal Services	321,082	308,003	325,212	17,209	5.6%
	Expenses	43,777	43,425	52,064	8,639	19.9%
	TOTAL	364,859	351,428	377,276	25,848	7.4%
660	LAND MANAGEMENT					
	Personal Services					
	Expenses	32,207	37,500	38,700	1,200	3.2%
	TOTAL	32,207	37,500	38,700	1,200	3.2%
670	HISTORICAL COMMISSION					
	Personal Services					
	Expenses	16,146	24,098	17,800	(6,298)	-26.1%
	TOTAL	16,146	24,098	17,800	(6,298)	-26.1%
	TOTAL CULTURE & RECREATION	1,931,643	2,012,667	2,017,789	5,122	0.3%
		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
	<i>DEBT SERVICE</i>					
710	DEBT SERVICE					
	Principal & Interest	6,556,447	6,733,967	6,787,368	53,401	0.8%
	TOTAL	6,556,447	6,733,967	6,787,368	53,401	0.8%
	TOTAL DEBT SERVICE	6,556,447	6,733,967	6,787,368	53,401	0.8%

Westford FY2018 Finance Committee Report

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Personal Services					
Expenses	(940,476)	(1,007,109)	(1,130,222)	(123,113)	12.2%
TOTAL	(940,476)	(1,007,109)	(1,130,222)	(123,113)	12.2%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Personal Services					
Expenses	15,062,618	16,605,834	17,692,190	1,086,356	6.5%
TOTAL	15,062,618	16,605,834	17,692,190	1,086,356	6.5%
TOTAL UNCLASSIFIED	14,122,142	15,598,725	16,561,968	963,243	6.2%
TOTAL GENERAL FUND	95,156,237	99,472,850	102,113,012	2,640,162	2.7%
	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 TM & FINCOM RECOMMEND	FY17/FY18 VARIANCE	FY17/FY18 % CHANGE
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION					
Personal Services	4,524	9,000	9,000	0	0.0%
Expenses	4,545	6,000	6,000	0	0.0%
Principal & Interest	870,610	869,528	866,574	(2,954)	-0.3%
TOTAL	879,678	884,528	881,574	(2,954)	-0.3%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	1,064,001	1,158,064	1,189,700	31,636	2.7%
Expenses	1,523,906	1,723,417	1,671,294	(52,123)	-3.0%
Reserve Fund	0	250,000	250,000	0	0.0%
Principal & Interest	1,034,957	1,120,040	1,144,515	24,475	2.2%
TOTAL	3,622,865	4,251,521	4,255,509	3,988	0.1%
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	1,010,632	1,010,499	1,019,368	8,869	0.9%
Expenses	350,262	364,675	407,507	42,832	11.8%
TOTAL	1,360,894	1,375,174	1,426,875	51,701	3.8%
AMBULANCE ENTERPRISE FUND					
640 AMBULANCE ENTERPRISE					
Personal Services	694,097	763,606	771,803	8,197	1.1%
Expenses	448,958	512,427	579,600	67,173	13.1%
TOTAL	1,143,055	1,276,033	1,351,403	75,370	5.9%
TOTAL OPERATING BUDGET	102,162,730	107,260,106	110,028,373	2,768,267	2.6%

ARTICLE 13: Request for Proposition 2 ½ Override for Westford Public School Operations	<i>School Committee</i>
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To see if the Town will vote to raise and appropriate the sum of \$1,600,000, more or less, to supplement the amount appropriated for the operation of Westford Pubic Schools for Fiscal Year 2018, provided that such appropriation shall be contingent on the passage of a [Proposition 2 and ½ override](#) ballot vote; or to take any other action relative thereto.

Finance Committee and Selectmen recommend

ARTICLE 14: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance	<i>Town Manager</i>
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To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [Massachusetts General Laws Chapter 90](#);

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ARTICLE 15: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund	<i>Water Commissioners</i>
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To see if the Town will vote to transfer a sum of money from the Water Enterprise [Other Post Employment Benefits](#) Stabilization Fund to Water Enterprise expenses to pay for the FY18 retiree benefits;

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ARTICLE 16: Authorization for the Board of Selectmen to petition the General Court for special legislation authorizing the town of Westford to establish a means tested senior citizen property tax exemption	<i>Citizens' Petition</i>
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To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for special legislation as follows; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and authorizing the Board of Selectmen to approve amendments which shall be within the scope of the general public objectives of the petition,

AN ACT AUTHORIZING THE TOWN OF WESTFORD TO ESTABLISH A MEANS TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class 1, residential, in the town of Westford there shall be an exemption from the property tax equal to the total amount of tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per cent of the total annual qualifying income for purposes of the state circuit breaker income tax credit; and (ii) the amount of the state circuit breaker credit the applicant was eligible to receive in the year before the application being filed. The percentage of total annual qualifying income may be raised by section 3. Property taxes shall not be reduced by more than 50 per cent by the exemption. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, a "parcel" shall be a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit.

SECTION 2. The board of assessors may deny an application for the exemption in section I if the board finds that the applicant has excessive assets that place the applicant outside of the intended

recipients of the senior exemption created by this act. Real property shall qualify for the exemption under section I if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who is 65 years of age or older at the close of the previous year or owned jointly if 1 of the joint applicants is 65 years of age or older at the close of the previous year and the other joint applicant is 60 years of age or older;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or not less than 1 of the joint applicants has been domiciled in the town of Westford for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not more than the town's median single-family residential assessed value of the prior fiscal year; and

(vi) The board of assessors has approved the application for the exemption.

SECTION 3. The exemption under section 1 shall be in addition to any other exemption allowable under the General Laws, except that there shall be a dollar cap on the total exemptions granted pursuant to this act equal to 0.5 per cent of the fiscal year's total residential property tax levy for the town of Westford, including the levy for the regional high school if not included in the town's tax levy at some subsequent date with the total exemption amount granted pursuant to this act allocated proportionally within the tax levy on all residential taxpayers. After the first year of the exemption, the total cap on the exemptions granted pursuant to this act shall be set annually by the select board within a range of 0.5 to 1 per cent of the residential property tax levy for the town. If benefits to the applicants may be limited because the percentage established annually by the select board would otherwise be exceeded, the benefits shall be allocated by raising the total annual qualifying income percentage as required in section 1 as necessary to not exceed the cap. If the cap exceeds the need for the exemption, the total cap on the

exemptions granted pursuant to this act shall be reduced to meet the need.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. Acceptance of this act by the town of Westford shall be first by vote of approval at an annual town meeting, to be followed by an affirmative vote of a majority of the voters at any regular or special election at which the question of acceptance is placed on the ballot. Sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an affirmative vote by the town.

SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters at any regular or special town election at which the question of revocation is placed on the ballot. Revocation of sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an affirmative vote of the town to revoke those sections.

SECTION 7. An exemption shall not be granted under this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 8. This act shall expire after 3 years of implementation of the exemption.

Finance Committee and Selectmen do not recommend.

Resolution that the BOS establish a committee to examine a senior citizen property tax exemption and present their recommendation at next year's Annual Town Meeting

ARTICLE 17: Accept Massachusetts General Laws Chapter 59, Section 5C1/2 Related to Property Tax Exemption Increase by 100% for the Blind, Elderly and Disabled Veterans (Placeholder)

Board of Assessors

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 59, Section 5C ½, which provides for an additional real estate tax exemption for taxpayers who are granted personal exemptions on their domiciles under [Massachusetts General Laws Chapter 59, Section 5](#), including certain blind persons, veterans, surviving spouses and seniors, and to provide that the additional exemption shall be up to 100 percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2017;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 18: Rescind Authorized and Unissued Debt	<i>Town Manager</i>
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To see if the Town will vote to rescind the following amounts that have been authorized to be borrowed for the following purposes, pursuant to the votes and articles as listed below, which amounts have not been issued and are no longer needed;

<i>Unissued Amount</i>	<i>Date of Warrant Approval</i>	<i>Article Number</i>	<i>Purpose</i>
\$365,826	10/20/2008	7	Groton Road Route 40 Water Main
\$579,576	07/30/2009	1	Nutting & Stepinski Wells WPAT
\$175,000	03/26/2012	21	Water System Improvements Route 110
\$73,516	03/23/2013	16	School Boilers

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ADMINISTRATIVE

ARTICLE 19: Authorization for the Board of Selectmen to Amend the Agricultural Preservation Restriction Recorded with Middlesex North District Registry of Deeds in Book 10124, Page 169 ("APR 3") for Property located at 66-68 Boston Road, Westford	<i>Citizens' Petition</i>
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To see if the Town will vote to authorize the Board of Selectmen to amend the Agricultural Preservation Restriction recorded with Middlesex North District Registry of Deeds in Book 10124, Page 169 ("APR 3") and on file with the Town Clerk, in accordance with the agreement by and between the Town of Westford acting by and through its Board of Selectmen, a municipal corporation with a business address of 55 Main Street, Westford, Massachusetts and Westford Gateway, LLC, a Massachusetts limited liability company with a business address of 31 Progress Ave, Tyngsborough, Massachusetts, as successor in title to Ebrahim Masalehdan, which agreement is dated January 12, 2016, and as most recently amended. The two proposed amendments are as follows:

1. Add the following new subparagraph (7) to Article III, Section A, to allow the property owner to make the following use of the subject property:

(7) The construction and operation of up to a 8,130 gross square foot building footprint farm to table restaurant with no more than 14,976 sq. ft of gross occupied floor area with related parking and utilities (including storm water management features and a septic system), to be used for restaurant purposes, as shown on the conceptual plan attached hereto and on file with the Town Clerk, provided that said use is related to and in support of the agricultural uses of the two contiguous parcels, which are described in the deeds recorded at the Middlesex North Registry of Deeds at Book 2201, page 621 and Book 2421, Page 433. The exercise of the rights retained in this paragraph are expressly contingent upon the aforementioned contiguous parcels being actively engaged in agricultural use and said rights shall be forfeited if the use of said contiguous parcels is abandoned or changed. If the Grantor exercises the rights retained in this paragraph, there will be no change in use or transfer of any interest in the Premises without the express written approval of the Grantee.

2. Add the following to the end of subparagraph 2 of paragraph A of the Right of First Refusal attached to APR 3:

provided, however, that if the Grantor has exercised the rights retained in Article III(A)(7) of the Agricultural Preservation Restriction, as amended, and in the event that such written notice of a bona fide offer is provided to the Grantee within five (5) years of the issuance of a permanent Certificate of Occupancy by the Town of Westford for the use described in said Article III(A)(7) of the Agricultural Preservation Restriction, as amended, the Grantor shall offer to sell the Premises to the Grantee at the fair market value of the Premises as agricultural land, as determined by a Massachusetts Certified Real Estate Appraiser chosen by the Grantor and Grantee.

And further to authorize the Board of Selectmen to take all actions, enter into all agreements and execute on behalf of the Town any and all documents as may be necessary or convenient to effectuate the purposes of this Article;

Or act in relation thereto.

Selectmen recommend dismissal

ARTICLE 20: Authorization for the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Westford Gateway, LLC located at 66-68 Boston Road, Westford	<i>Citizens' Petition</i>
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To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Westford Gateway, LLC located at 66-68 Boston Road, Westford, said license not to be transferred to any other location; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

The petition for special legislation shall take the following form, or a form substantially similar thereto:

AN ACT AUTHORIZED THE TOWN OF WESTFORD TO ISSUE ON ADDITIONAL LIQUOR LICENSE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. (a) Notwithstanding section 17 of chapter 138 of the General Laws or any other general or special, rule or regulation to the contrary, the licensing authority of the town of Westford may grant one (1) additional license for the sale of all alcoholic beverages to be consumed on premises under section 12 of said chapter 138 to Westford Gateway, LLC, or its successor or assign, to be exercised at and located at 66-68 Boston Road, Westford. A license granted under this section shall be subject to all of said chapter 138 except said section 17.

(b) Once issued, the licensing authority shall not approve the transfer of the license issued under this section to any other location, but it may grant the license to a new applicant at the same location if the applicant files with the authority a letter from the department of revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid.

(c) If the license granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority, which may then grant the license to a new applicant at the same location under the same conditions as specified in this section;

Or act in relation thereto.

Selectmen recommend dismissal

ARTICLE 21: Authorization for the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Yule Development Co., Inc. located at 22 Town Farm Road, Westford	<i>Citizens' Petition</i>
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To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Yule Development Co., Inc or a related entity or its successor and/or assign, located at 22 Town Farm Road, Westford, said license not to be transferred to any other location; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the

bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

The petition for special legislation shall take the following form, or a form substantially similar thereto:

AN ACT AUTHORIZED THE TOWN OF WESTFORD TO ISSUE ON ADDITIONAL LIQUOR LICENSE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. (a) Notwithstanding section 17 of chapter 138 of the General Laws or any other general or special, rule or regulation to the contrary, the licensing authority of the town of Westford may grant one (1) additional license for the sale of all alcoholic beverages to be consumed on premises under section 12 of said chapter 138 to Yule Development Co., Inc or a related entity, or its successor or assign, to be exercised at and located at 22 Town Farm Road, Westford. A license granted under this section shall be subject to all of said chapter 138 except said section 17.

(b) Once issued, the licensing authority shall not approve the transfer of the license issued under this section to any other location, but it may grant the license to a new applicant at the same location if the applicant files with the authority a letter from the department of revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid.

(c) If the license granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority, which may then grant the license to a new applicant at the same location under the same conditions as specified in this section;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 22: Authorization for the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Fox River, LLC located adjacent to 210 Littleton Road, Westford

Citizens' Petition

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Fox River, LLC or a related entity or its successor and/or assign, located at 0 Littleton Road, Westford, said license not to be transferred to any other location; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

The petition for special legislation shall take the following form, or a form substantially similar thereto:

AN ACT AUTHORIZED THE TOWN OF WESTFORD TO ISSUE ON ADDITIONAL LIQUOR LICENSE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. (a) Notwithstanding section 17 of chapter 138 of the General Laws or any other general or special, rule or regulation to the contrary, the licensing authority of the town of Westford may grant one (1) additional license for the sale of all alcoholic beverages to be consumed on premises under section 12 of said chapter 138 to Fox River, LLC or a related entity, or its successor or assign, to be exercised at and located at 0 Littleton Road, Westford. A license granted under this section shall be subject to all of said chapter 138 except said section 17.

(b) Once issued, the licensing authority shall not approve the transfer of the license issued under this section to any other location, but it may grant the license to a new applicant at the same location if the applicant files with the authority a letter from the department of revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid.

(c) If the license granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority, which may then grant the license to a new applicant at the same location under the same conditions as specified in this section;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 23: Authorize Board of Selectmen to Accept Easements	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2017, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town's best interests;

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ARTICLE 24: Authorize Board of Selectmen to Acquire Easements for the Groton Road and Oak Hill Road Intersection Improvement Project	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled "Massachusetts Department of Transportation Highway Division Plan and Profile of Route 40 (Groton Road) and Oak Hill Road," revised through November 19, 2016, as said plans may be amended, said plans on file with the Town Clerk, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks, and for drainage, utility and slope work, traffic signal improvements, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein, or take any other action relative thereto;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 25: Authorize Board of Selectmen to Acquire Easements for the Plain Road Sidewalk Project	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans prepared by the Town of Westford Engineering Department, dated December 14, 2016, as said plans may be amended, said plans on file with the Town Clerk, for the Plain Road sidewalk project, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein, or take any other action relative thereto;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 26: Authorize Board of Selectmen to Acquire Easements for the Concord Road Sidewalk Project	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans prepared by the Town of Westford Engineering Department, dated February 27, 2017, as said plans may be amended, said plans

on file with the Town Clerk, for the Concord Road sidewalk project, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein, or take any other action relative thereto;

Or act in relation thereto.

Finance Committee and Selectmen recommend

CARE AND CUSTODY OF TOWN LAND

ARTICLE 27: Transfer Custody of Parcels on Acton Road, Tyngsboro Road and Cowdry Hill Road from the Tax Possession Sales Committee to the Conservation Commission	<i>Tax Possession Sales Committee</i>
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To see if the Town will Vote to transfer the care, custody, control and management of the following parcels from the Tax Possession Sales Committee presently held for the purpose of tax title sale to the Conservation Commission for general conservation purposes:

Parcel ID	Acres	Street Address
007 0055 0000	0.93	54 Acton Road
045 0002 0000	2.25	50 Tyngsboro Road
029 0086 0000	0.92	Cowdry Hill Road

Or act in relation thereto.

Finance Committee and Selectmen recommend

Westford FY2018 Finance Committee Report

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this ____ day of _____ in the Year of our Lord 2017.

Andrea Peraner-Sweet (Chair)

Scott Hazelton (Vice-Chair)

Mark Kost (Clerk)

Kelly Ross

Donald Siriani

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

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

Westford Annual Town Meeting 2017 General Locator Map



Article 27

Transfer
custody of
Parcels on
- Acton Rd.
- Tyngsboro Rd.
- Cowdry Hill Rd
from the
Tax Possession
Sale Committee
to the
Conservation
Commission

Article 26

Authorize Board
of Selectmen to
Acquire Easements
for the Concord
Road Sidewalk
Project

Article 24

Authorize Board
of Selectmen to
Acquire Easements
for the Groton Road
and Oak Hill Road
Intersection
Improvement
Project

Article 25

Authorize Board
of Selectmen to
Acquire Easements
for the Plain Road
Sidewalk Project

Article 7

Prospect Hill
Water Tank

Article 8

Stonewall at
Pagent Field

Article 19

66-68 Boston Rd



Town of
Westford, MA
Geographic Information
System

For more mapping information go to: www.westfordma.gov/gis
or www.mapsonline.net/westfordma

Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2017
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	120,473	128,754	137,034
9	95,169	111,031	126,893
8	88,127	102,816	117,504
7	81,606	95,207	108,808
6	75,567	88,162	100,756
5	66,499	77,582	88,665
4	57,151	66,676	76,201
3	51,025	59,530	68,034
2	45,558	53,152	60,745
1	40,679	47,459	54,239

BAND	POSITION TITLE
10	Fire Chief
10	Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Health Director
7	Town Engineer
7	Water Superintendent
6	Budget Director
6	Building Commissioner
6	Director of Environmental Services
6	Principal Assessor
6	Town Accountant
6	Treasurer/Collector
6	Water Operations Manager
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Town Clerk
4	Assistant Library Director
4	Compliance Manager/Water Department

Westford FY2018 Finance Committee Report

BAND	POSITION TITLE
4	Finance & Budget Analyst
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS *	MIN	MAX
Auxiliary Firefighter	N/A	12.00
Library Page	11.00	12.00
COA Lead Van Driver	15.15	19.93
COA Van Driver	11.00	17.47
Evening Supervisor/Senior Center	14.00	19.42
Senior Volunteer Worker	11.68	16.20
Student Intern	11.00	15.00
Receptionist	12.83	14.96
Registrar	11.68	16.20

*Minimum Wage adjustment from \$10.00 to \$11.00 effective 1/1/2017

**Further hourly wages for temporary or seasonal employees will be compatible to, but not greater than, the wage rate provided non-contract employees

Salary range adjustment of 1.5% effective 7/1/17

Glossary

Appropriation: An authorization by Town Meeting to spend money.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

Close outs: Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time

equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments are not excluded from the limits set by Proposition 2½.

Operating budget: The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

Revolving fund: Moneys, usually derived from fees that may be used by a Town department for special use without Town Meeting appropriation.

Stabilization fund: Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

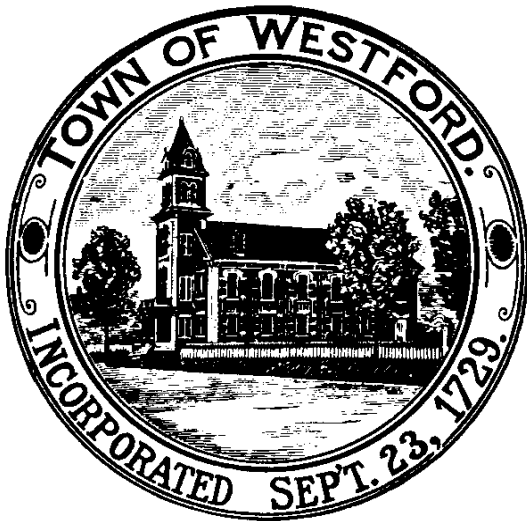
Warrant: A list of items to be acted on by Town Meeting.

Town of Westford
55 Main Street
Westford, MA 01886

Presorted Standard

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Permit No. 12



COME TO
TOWN MEETING
AND MAKE YOUR VOICE
HEARD

SATURDAY, March 25,
2017
10:00 AM
ABBOT ELEMENTARY
SCHOOL