

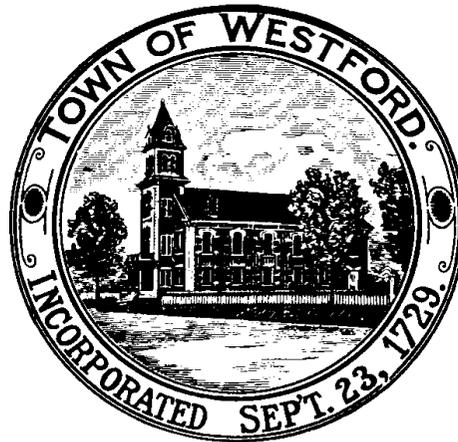
**\$123,161,373**

Westford Finance Committee

# Report and Recommendations

## 2018 Annual Town Meeting Warrant

Abbot Elementary School Gym  
Saturday, March 24, 2018  
10:00 a.m.



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

# Westford FY2019 Finance Committee Report

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## **Town Meeting Information**

**SATURDAY, March 24, 2018  
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 2, 2018 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 26, 2018, 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 will be available for sale 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](http://www.westford.com/lwv). "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library.

### **Town Election Date Notice:**

Westford will hold the Town election on May 1, 2018. The voter registration deadline for town election is April 11, 2018 at 8 p.m.

## **Finance Committee**

Westford's Finance Committee recommends the Town Manager's budget for Fiscal Year 2019 (FY19) to Annual Town Meeting. As you can read in this report, this year we are proposing a \$114,361,819 operating budget (Article 16). Additional articles bring the total budget to \$123,161,373 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 determination on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, March 24, 2018 and let your voice be heard.

### ***Town of Westford Finance Committee (2017-18)***

Jerry Koehr, Chair  
Glen Secor, Vice-Chair  
Heather FitzPatrick, Clerk  
Liewei Bao  
Ellen Doucette  
Dennis Galvin  
Kristina Greene  
Shankar Hegde  
Hari Vetsa

## **FY2019 TOWN OF WESTFORD BUDGET**

### **Overview**

A balanced budget is being presented to Town Meeting for the fourth 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, hiring additional police officers and paramedics, 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:

### **FY19 Budget Policy Direction**

The Town Manager will prepare the FY19 operating budget and a three-year projection of expenses and revenue. The FY19 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Continue to provide funding for our OPEB obligation.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY19 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 \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY19, 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% of the Town's operating budget.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether or not to move forward with the new position or expense.
- Per the request of the public safety staffing review group, consider their recommendations for the police and fire department.
- Evaluate our health insurance renewal and its impact on our 2019 budget. Investigate options for providing quality health insurance for our employees and retirees, while controlling costs. Analyze our Health Insurance Stabilization Fund and determine whether any additional funding may be necessary in FY19.
- 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.

## **FY19 Budget Assumptions**

The following considerations and guidelines were utilized to develop the FY2019 budget:

- Support a budget for FY19 which attempts to maintain similar levels of service to residents as in FY18, 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 funding OPEB at \$995,587. However, due to budget constraints, the town is funding \$860,115 in the FY19 operating budget (Article 16) and supplementing the appropriation in the amount of \$135,472 in Article 3. The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY19 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$17,474 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 18).
- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 12%.
- Fund contractual salary increases for union employees. For the Town, all six contracts are settled through at least FY19. CWA (administrative staff, licensed well technicians, library staff, dispatchers, etc.), WPA (police), WSO (Westford Superior Officers), OPEIU (mid-management), and WPWA (highway staff) have settled contracts through June 30, 2019. The IAFF (International Association of Fire Fighters) contract expires on June 30, 2020. For the Schools, Unit B (Coordinators) and Unit C (Nurses) expired in FY17. The School Office Professional, Central Office Support, Food Service and Exempt Employee contracts expire at the end of FY18. Unit E (Teaching Assistants) and the Custodians/Maintenance agreements expire at the end of FY19. Lastly, Unit A (Teachers) and Unit G (Reading/Math Interventionists) expire at the end of FY20.
- Fund \$1,607,795 in capital appropriations in "Pay-as-You-Go" from free cash. Another \$760,000 in retained earnings is being allocated from the Water Enterprise and \$321,902 from the Ambulance Enterprise to fund their respective capital requests. There is currently \$815,848 in the capital stabilization fund, and we are recommending transferring \$40,000 from Free Cash to capital stabilization to ensure we have emergency funds available for our continually aging infrastructure.
- Pay the projected FY18 snow & ice deficit of \$350,000 with free cash (Article 3) 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 FY19.
- Plan for \$750,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY19.

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 **\$114,361,819** for FY19.

### FY2019 Recommended Budget

Description	Amount	Page
<b>Operating budget</b>	<b>\$114,361,819</b>	<b>52</b>
<b>Capital appropriations</b>	\$1,607,795	48
<b>Other articles</b> (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$5,506,314	
<b>Other amounts to be raised</b> (Cherry Sheet offsets – school choice and public libraries)	\$554,062	
<b>State &amp; county cherry sheet charges</b> (state/county charges for services to Westford) – estimated	\$631,383	
<b>Allowance for abatements</b>	\$500,000	
<b>TOTAL FY2019 BUDGET</b>	<b>\$123,161,373</b>	

### Operating Budget

The Town's operating budget is **\$114,361,819** for FY19. This year's operating budget increases by \$3,758,136, or 3.40%, over the FY18 operating budget.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.43% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 19.78% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.01%, Enterprise Funds at 6.42%, Debt Service at 6.16%, and Community Preservation at 1.20% of the budget.

The chart on page 7 highlights each departments' increase over the previously approved FY18 budget and its contribution to the overall budget increase. The Westford Public Schools represent 48.6% of the operating budget's increase from FY18 to FY19. Employee Benefits & Miscellaneous is the next largest contributor to the budget increase at 17.1%, followed by Debt Service (8.7%), the Fire Department (7.7%), and Police Department (6.1%). 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 62.87% over nine years, from \$6,455,000 in FY10 to a projected \$10,513,038 in FY19. The Middlesex retirement assessment for FY19 increased by 6.12% to \$4,902,690 from the previous year. Since FY10, this assessment has increased by 91.34% 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 1,018.1 full-time equivalents/people (FTE). 793.1 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. 696.5 of the school employees are funded in the General Fund and 96.6 employees are funded from grants and revolving funds. 225 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 \$43.8 million in debt obligations, including \$37.0 million in outstanding principal and \$6.8 million in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$37.2 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$6.6 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 and police cruisers). This year's recommended "pay as you go" capital amount of \$1,607,795 represents a decrease of \$210,872 from the FY18 amount of \$1,818,667. Another \$482,000 is recommended to be transferred from the Keyes culvert project to purchase two highway vehicles. The Water Enterprise is also requesting authorization to use retained earnings of \$760,000 for two trucks, various projects at the Forge Village Treatment Facility, and water related road design projects. Lastly, \$321,902 in Ambulance Enterprise retained earnings is recommended for a new ambulance. Please note that 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 FY19 projections.

### **State & County Cherry Sheet Charges**

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

### **Allowance for Abatements**

Based on recent history, the allowance for abatements is increasing by approximately \$85,000, or 20.5% 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.

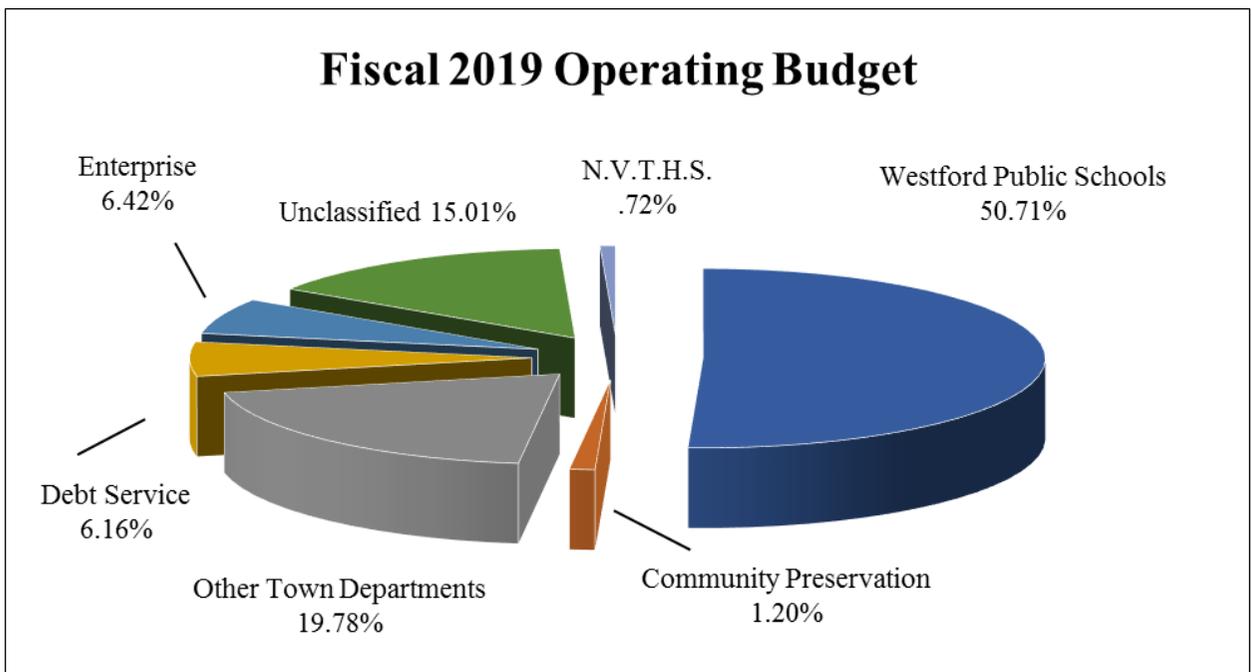
Westford FY2019 Finance Committee Report

**Allocation of FY19 Funding by Department**

	DEPARTMENT	FISCAL 2017 ACTUAL	FISCAL 2018 BUDGET	FISCAL 2019 REQUEST	% Increase FY18-FY19	% of Total Increase
122	Selectmen	31,274	23,270	23,790	2.23%	0.0%
123	Town Manager	402,436	415,992	423,515	1.81%	0.3%
131	Finance Committee	8,005	159,088	159,088	0.00%	0.0%
132	Finance Director	125,936	129,727	132,622	2.23%	0.1%
135	Town Accountant	311,926	319,196	328,558	2.93%	0.3%
141	Board of Assessors	269,042	277,619	284,465	2.47%	0.2%
145	Treasurer/Collector	290,266	304,244	309,227	1.64%	0.2%
151	Town Counsel	279,447	265,000	235,000	-11.32%	-1.0%
152	Human Resources	330,074	510,881	385,436	-24.55%	-4.2%
155	Technology	934,972	964,891	986,496	2.24%	0.7%
161	Town Clerk	282,175	270,646	286,103	5.71%	0.5%
170	Permitting Department	229,643	263,164	281,385	6.92%	0.6%
171	Conservation Commission	84,691	88,581	93,931	6.04%	0.2%
175	Planning Board	99,039	99,636	89,205	-10.47%	-0.4%
176	Zoning Board of Appeals	2,275	2,765	2,395	-13.38%	0.0%
192	Town Hall Maintenance	129,703	124,248	124,339	0.07%	0.0%
199	Public Buildings & Property Maintenance	73,887	70,808	100,012	41.24%	1.0%
210	Police Department	4,855,017	5,089,996	5,270,393	3.54%	6.1%
215	Public Safety Communications	894,114	832,137	845,210	1.57%	0.4%
220	Fire Department	3,180,813	3,245,101	3,473,599	7.04%	7.7%
241	Building Department	303,874	361,479	384,058	6.25%	0.8%
244	Sealer Weights & Measures	3,000	3,000	3,000	0.00%	0.0%
291	Emergency Management	13,008	13,056	13,184	0.98%	0.0%
292	Animal Control	60,869	68,210	65,025	-4.67%	-0.1%
294	Tree Warden	37,087	37,144	37,176	0.09%	0.0%
300	Westford Public Schools	54,409,900	56,555,518	57,997,394	2.55%	48.6%
310	Nashoba Tech	694,652	706,472	828,888	17.33%	4.1%
410	Engineering Department	237,062	243,114	246,548	1.41%	0.1%
421	Highway Department	2,954,341	2,668,563	2,764,006	3.58%	3.2%
427	Stormwater Management	27,653	48,000	48,000	0.00%	0.0%
432	Recycling	458,713	499,630	508,890	1.85%	0.3%
433	Solid Waste	1,149,962	1,169,512	1,220,338	4.35%	1.7%
442	Wastewater Treatment Management	201,719	228,535	237,159	3.77%	0.3%
491	Cemetery Department	93,550	106,707	107,932	1.15%	0.0%
510	Board of Health	444,335	459,553	470,254	2.33%	0.4%
540	Senior Center	208,144	208,348	223,595	7.32%	0.5%
541	Council on Aging	274,176	278,142	289,197	3.97%	0.4%
543	Veterans Services	116,139	136,902	143,665	4.94%	0.2%
610	Library	1,573,567	1,655,410	1,694,231	2.35%	1.3%
650	Parks	347,785	377,276	271,343	-28.08%	-3.6%
660	Land Management	37,500	38,700	42,000	8.53%	0.1%
670	Historical Commission	13,007	17,800	16,700	-6.18%	0.0%
710	Debt Service	6,693,430	6,787,368	7,044,829	3.79%	8.7%
940	Otherwise Unclassified	(1,007,109)	(1,130,222)	(1,038,336)	-8.13%	3.1%
945	Employee Benefits & Miscellaneous	15,957,662	17,692,190	18,200,299	2.87%	17.1%
	Reserve Fund Transfers to Capital					
	<b>Total General Fund</b>	<b>98,118,763</b>	<b>102,687,397</b>	<b>105,654,144</b>	<b>2.89%</b>	<b>100.0%</b>
240	Community Preservation Fund	878,665	881,574	1,369,704	55.37%	13.0%
600	Water Enterprise	3,455,828	4,256,434	4,326,163	1.64%	1.9%
630	Recreation Enterprise	1,373,824	1,426,875	1,620,985	13.60%	5.2%
640	Ambulance Enterprise	1,270,507	1,351,403	1,390,823	2.92%	1.0%
	<b>Total Budget</b>	<b>105,097,586</b>	<b>110,603,683</b>	<b>114,361,819</b>	<b>3.40%</b>	<b>100.0%</b>

Westford FY2019 Finance Committee Report

	<b>FY18 Budget</b>	<b>FY19 Recommended</b>	<b>\$ Change from last year</b>	<b>% Change from last year</b>
General Government	4,256,756	4,245,567	(11,189)	(0.26%)
Public Safety	9,655,123	10,091,645	426,522	4.41%
Education (WPS & NVTHS)	57,261,990	58,826,282	1,564,292	2.73%
Public Works	4,964,061	5,132,873	168,812	3.40%
Health & Human Services	1,100,945	1,126,711	25,766	2.34%
Culture & Recreation	2,089,186	2,024,274	(64,912)	(3.11%)
Debt Service	6,787,368	7,044,829	257,461	3.79%
Unclassified	16,561,968	17,161,963	599,995	3.62%
Community Preservation Fund	881,574	1,369,704	488,130	55.37%
Water Enterprise Fund	4,256,434	4,326,163	69,729	1.64%
Recreation Enterprise Fund	1,426,875	1,620,985	194,110	13.60%
Ambulance Enterprise Fund	1,351,403	1,390,823	39,420	2.92%
<b>TOTAL OPERATING BUDGET</b>	<b>110,603,683</b>	<b>114,361,819</b>	<b>3,758,136</b>	<b>3.40%</b>



## **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 2019 budget, expenses are growing at a compounded annual growth rate (CAGR) of 3.0% before "adjustments" (items that materially affect comparisons), or 2.9% 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 (\$9.52M) that Westford has experienced since 2010. This has assisted Westford to bring forth a balanced budget to the Annual Town Meeting for the fourth consecutive year.

General Government expense is growing at a rate of 1.5% after adjustments. Public Safety growth of 3.7% 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 3.3% and 4.0%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.0%. Health and Human Services is growing at 4.5% 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 (+0.8% 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.

## Compounded Annual Growth Rate (FY10 to FY19)

EXPENSES	<i>DOLLARS IN 000'S</i>				Adjustment	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2019</u>	<u>VARIANCE</u>	<u>CAGR</u>			
General Government	\$3,580	\$4,246	\$666	1.9%	(\$152) <sup>†</sup>	\$514	1.5%
Public Safety	\$7,007	\$10,092	\$3,085	4.1%	(\$403) <sup>†</sup>	\$2,682	3.7%
Westford Public Schools	\$43,489	\$57,997	\$14,508	3.3%		\$14,508	3.3%
Nashoba Tech	\$582	\$829	\$247	4.0%		\$247	4.0%
Public Works	\$4,292	\$5,133	\$841	2.0%		\$841	2.0%
Health & Human Services	\$760	\$1,127	\$367	4.5%		\$367	4.5%
Culture and Recreation	\$1,681	\$2,024	\$343	2.1%		\$343	2.1%
Debt Service	\$9,713	\$7,045	(\$2,668)	-3.5%		(\$2,668)	-3.5%
General Liability and Employee Benefits	\$9,655	\$17,162	\$4,977	6.6%		\$4,977	6.6%
<b>Total General Fund</b>	<b>\$80,759</b>	<b>\$105,655</b>	<b>\$22,366</b>	<b>3.0%</b>	<b>(\$555)</b>	<b>\$21,811</b>	<b>3.0%</b>
<b>Other Impacts to General Fund</b>							
Net Enterprise Subsidies	\$594	\$634	\$114	0.7%		\$114	0.7%
Other	\$1,723	\$1,685	(\$38)	-0.2%		(\$38)	-0.2%
<b>Total</b>	<b>\$83,081</b>	<b>\$107,974</b>	<b>\$22,442</b>	<b>3.0%</b>	<b>(\$555)</b>	<b>\$21,887</b>	<b>2.9%</b>
<b>REVENUES</b>							
Property Taxes (Includes New Growth)	\$55,447	\$78,345	\$22,898	3.9%		\$22,898	3.9%
State Aid	\$19,882	\$21,369	\$1,487	0.8%		\$1,487	0.8%
Local Revenue	\$6,467	\$8,434	\$1,151	3.0%		\$1,151	3.0%
Other	\$84	\$58	(\$26)	-4.0%		(\$26)	-4.0%
<b>Total</b>	<b>\$81,880</b>	<b>\$108,206</b>	<b>\$25,510</b>	<b>3.1%</b>	<b>\$0</b>	<b>\$25,510</b>	<b>3.1%</b>

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

**REVENUE AND AVAILABLE FUNDS****FY2019 Projected Revenue**

	<b>FY18 Budgeted Revenue</b>	<b>% of Tot. Rev.</b>	<b>FY19 Projected Revenue</b>	<b>% of Tot. Rev.</b>	<b>% Change from FY18</b>
Property Tax Revenue (residential & commercial) – Base*	\$74,602,787		\$77,594,756		3.44%
New Growth	408,857		750,000		83.44%
<b>Sub-total: Property Tax Levy</b>	<b>75,011,644</b>	<b>64.1%</b>	<b>78,344,756</b>	<b>63.6%</b>	<b>4.44%</b>
State Aid	21,247,945	18.2%	21,369,240	17.4%	0.57%
Local Revenue	8,102,955	6.9%	8,201,481	6.7%	1.22%
Enterprise Revenue/Free Cash Appropriations (Water, Ambulance & Recreation)	6,505,176	5.6%	7,810,813	6.3%	20.07%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,478,964	2.1%	4,961,970	4.0%	100.2%
Appropriations from Free Cash (estimated)	3,343,554	2.9%	2,473,112	2.0%	-
<b>Total Revenue</b>	<b>\$116,690,238</b>	<b>99.8%</b>	<b>\$123,161,373</b>	<b>100.0%</b>	<b>5.55%</b>
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	241,143	0.2%	0	0.0%	
<b>Total Outlay</b>	<b>\$116,931,381</b>	<b>100.0%</b>	<b>\$123,161,373</b>	<b>100.0%</b>	<b>5.33%</b>

\*Note: The Tax Revenue Base increase of 4.44% is not the effective tax rate increase. The effective tax rate increase is projected to be 3.44% ( $\$77,594,756/\$75,011,644$ ) 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 73% 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 previous levels of growth before these large projects. There are currently plans for a 40b development with over 500 residential units in pipeline. Given the uncertainty of the timing of this revenue source, the Finance Committee recommends budgeting revenues conservatively.

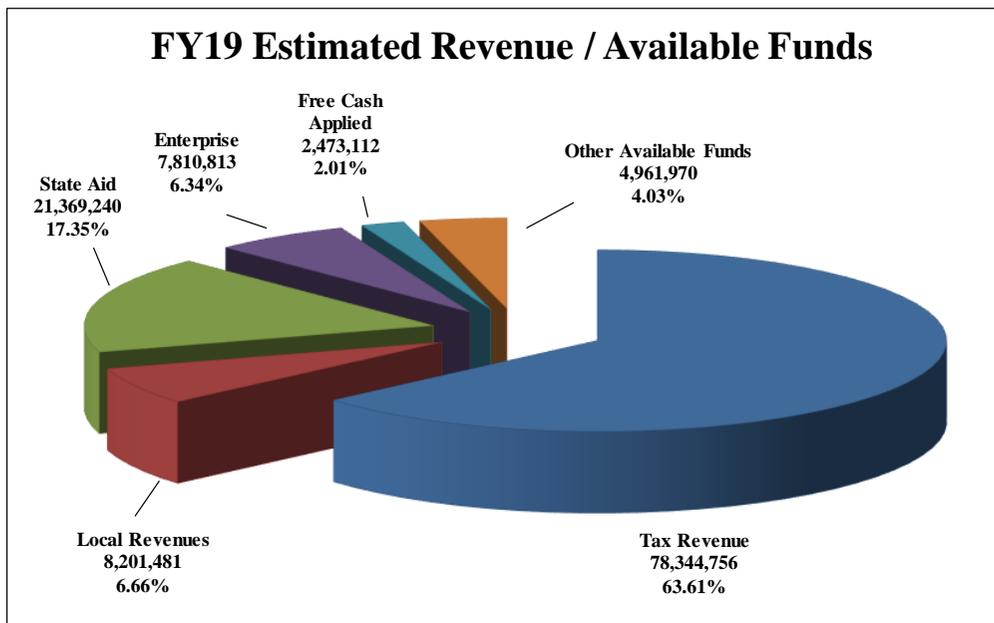
The data above concerning the state represents the governor’s initial budget proposal from the end of January 2018. The Chapter 70 funding (for education) is proposed to increase by 0.57%, and Unrestricted Government Aid is increasing by 3.50%. The overall impact is a 0.57% increase.

Local Revenues (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 1.50%, 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 increasing by 20.0%, or \$1,305,637, due primarily to the \$760,000 Water Enterprise appropriation in FY19 for capital projects, and the purchase of a new ambulance for the ambulance enterprise (\$321,902). At this time, the Town is still subsidizing both the Ambulance (\$540,823) and Recreation Enterprise Funds (\$93,237).

The amount of available funds used has increased by 100.2% from \$2,473,112 in FY18 to \$4,961,970 in FY19. This amount includes \$3,000 from available funds (Senior Center Fitness Revolving Fund) to offset the FY19 budget, \$17,474 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$482,000 from available capital funds, \$35,542 from receipts reserved, and \$4,404,325 in Community Preservation funding.

The appropriation from free cash is decreasing by \$870,442. One substantial reason for this decrease is that the town is appropriating \$1,607,795 in free cash to fund capital, which is \$210,872 less than the previous year. In FY18, the Town is voted to transfer \$500,000 into the operating stabilization from free cash, and to transfer \$257,947 to the OPEB stabilization fund from free cash. This year, the town is recommending transferring \$100,000 into the health insurance stabilization fund, and \$135,472 to the OPEB stabilization fund. Lastly, we are appropriating \$50,000 less in FY18 to cover snow & ice expense than in FY17.



## **A Balanced Budget**

For the fourth 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 and to allocate free cash to balance the budget if necessary.

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 7.12% of the operating budget, or \$2,272,669 over the 5% minimum recommended reserves as of July 1, 2018.

## **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 and police cruisers are excluded from this definition).

The Capital Planning Committee evaluates capital requests each year. As it has in the past, the Committee compiled a list of multi-year projects from all departments, which continues to be updated each year and prioritizes projects for funding in a particular year. This year, the Finance Committee recommends \$1,607,795 in capital that the Town is spending from free cash to fund the 13 capital items and projects as described in the first motion of Article 8. 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 8.

The Capital Committee also recommends \$482,000 for the purchase of a front-end loader and a heavy dump truck for the highway department. The town is seeking to fund these vehicles from the reauthorization of remaining capital from the Keys culvert reconstruction project.

Additionally, the Finance Committee recommends \$1,081,902 of capital items that the town would fund from Enterprise retained earnings. The water enterprise is requesting authorization to borrow \$760,000 for two utility trucks (\$100,000), Forge Village Treatment media replacement (\$400,000), Forge Village Treatment Facility fire suppression replacement

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(\$40,000), Boston Road reconstruction design costs (\$90,000), and Plain, Oak Hill and Moore Road water main designs (\$130,000). The ambulance enterprise is requesting to appropriate \$321,902 for a new ambulance.

**FY17-FY19 Financial Summary and Reserves**

<b>Financial Summary</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>	<b>FY19 Projected</b>
Operating Budget	106,973,959	110,568,373	114,361,819
Capital Plan - "Pay as You Go"	1,535,257	1,818,667	1,607,795
Total Other Articles	3,801,680	3,009,787	5,506,314
Total Other Amounts to be Raised	442,516	578,414	554,062
State and City Cherry Sheet Charges	525,939	541,237	631,383
Allow Abate & Exempt (Overlay)	400,115	414,903	500,000
<b>Total Amount to be Raised</b>	<b>113,679,466</b>	<b>116,931,381</b>	<b>123,161,373</b>

Tax Revenue	72,459,010	75,011,644	78,344,756
Local Revenue	7,903,253	8,102,955	8,201,481
State Aid	20,903,252	21,247,945	21,369,240
Free Cash - Offset Tax Rate	0	241,143	0
Free Cash - Appropriations From	2,148,927	3,343,554	2,473,112
Other Available Funds	2,083,686	2,478,964	4,961,970
Enterprise Revenue	8,181,338	6,505,176	7,810,813
<b>Total Revenue</b>	<b>113,679,466</b>	<b>116,931,381</b>	<b>123,161,373</b>

**Westford Financial Reserves - Actual and Projected Amounts**

<b>Free Cash &amp; Stabilization Fund Balances</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>	<b>FY19 Projected</b>
Free Cash - Beginning Balance	2,914,329	4,095,096	4,054,486
Free Cash Applied	(2,148,927)	(3,343,554)	(2,473,112)
Est. Free Cash Generated	3,329,694	3,302,944	800,000
Free Cash - Ending Balance	4,095,096	4,054,486	2,381,374
Stabilization Cash Fund Balance	4,678,274	5,218,275	5,258,275
Total Cash Reserves - Ending Balance	8,773,370	9,272,761	7,639,649
Minimum Recommended Reserves --5% of Operating Budget	5,030,878	5,209,378	5,366,979
<b>Above (Below) Minimum Recommended Reserves</b>	<b>3,742,492</b>	<b>4,063,383</b>	<b>2,272,670</b>

## Department Detail – General Government

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,605,522	2,687,751	2,780,812	93,061	3.46%
Expenses	1,174,130	1,182,431	1,164,755	(17,676)	(1.49%)
Sub-Total	3,779,652	3,870,182	3,945,567	75,385	1.95%
Other*	105,138	386,574	300,000	(86,574)	(22.40%)
Total	3,884,790	4,256,756	4,245,567	(11,189)	(0.26%)

\* 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 FY19 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 an increase of \$75,385 (1.95%) from the FY19 budget request vs. the FY18 budget. When the \$86,574 (+22.4%) net decrease in the Compensation Reserve in HR and the Finance Committee Reserves are factored in, the overall General Government budget decreases by \$11,189 (0.26%).

- **Personal Services:** General Government Personal Services increased collectively by \$93,061, or 3.46%. All of the collective bargaining contracts are settled through at least the end of FY19, so all contractual wage increases are reflected their line items. Also, the Assistant Planner in the 170 Permitting budget is increasing from 24 hours per week to full time in Fiscal Year 2019. Lastly, the 199 Public Buildings budget includes 25% of the share of the new Facilities Director and Office Manager. The schools are paying for 75% of the cost. We have budgeted to hire the Facilities Director on October 1, 2018, and the Office Manager on December 1, 2018.
- **Expenses:** General Government Expenses dropped by \$17,676, or (1.49%) in the FY19 budget request vs. the FY18 budget. The primary reason for the decrease is because the town reduced the legal services budget by \$30,000.

- **Reserves:** The total decrease in Reserves in the FY19 budget request of \$300,000 vs. the FY18 budget of \$386,574 is somewhat misleading because it compares the gross amounts of reserves budgeted in FY19 vs. the net reserve amounts in FY18 (which reflects known transfers out from these accounts in FY18.) 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 FY18 from the Finance Committee Reserve fund are listed on page 44.

**Department Detail - Public Safety**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase	% Increase
Personal Services	8,417,060	8,766,723	9,152,795	386,072	4.40%
Expenses	930,722	898,400	938,850	40,450	4.50%
Total	9,347,782	9,665,123	10,091,645	426,522	4.41%

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 by \$180,397 or 3.54% from \$5,089,996 in FY18 to \$5,270,393 in FY19. A recommended budget increase in Personal Services of \$145,480 or 3.18% from \$4,572,872 in FY18 to \$4,718,352 in FY19 is primarily due to increased costs related to the addition two patrolman positions, special details, specialty stipends, holiday and longevity payments, with some offset caused by a reduction in court appearance costs, shift differential payments and on-call (standby) payments. A \$34,917 increase or 6.75% is recommended in Expenses from \$ 517,124 in FY18 to \$552,041 in FY19. This is the result of increased costs related to equipment maintenance and includes weapon and vehicle replacements. With regard to vehicle costs, the standard annual appropriation for vehicles was defrayed last year due to a one-time payment earmarked for vehicles, proceeding from the settlement with Newport Materials. This year's increase reflects the adjustment back to the standard annual appropriation of four vehicles.

**Public Safety Communications**

The Public Safety Communications Department budget is recommended to decrease by \$1,927 or (0.23%) from \$847,137 in FY18 to \$845,210 in FY19. The Public Safety Communications Department opened its new Communications Center on November 1, 2017. All public safety calls (9-1-1, emergency, routine and business) are now received and processed at this central location. The department operates on a 24/7 basis. Personal Services are budgeted to increase by \$2,270 or (0.28%) from \$804,616 in FY18 to \$806,886 in FY19. The minimal increase is due to a reserve fund transfer request of \$15,000 in FY18 to cover additional overtime shifts. Expenses are budgeted to decrease by \$4,197 or (9.8%) from \$42,521 in FY18 to \$38,324 in FY19 due to reductions in costs related to initial implementation.

**Fire Department**

The Fire Department budget is recommended to increase by \$228,498 or 7.04% from \$3,245,101 in FY18 to \$3,473,599 in FY19. A recommended budget increase in Personal Services of \$218,588 or 7.36% from \$2,968,901 in FY18 to \$3,187,489 in FY19 is driving the overall increase. These costs are related to a request for two additional firefighters, an increase in holiday overtime, training costs and holiday pay. A recommended increase in Expenses of

\$9,910 or 3.6% from \$276,200 in FY18 to \$286,110 in FY19 seeks to cover an increase in costs related to vehicle maintenance and firefighting supplies.

### **Building Department**

The Building Department budget is recommended to increase \$22,579 or 6.25% from \$361,479 in FY18 to \$384,058 in FY19. Personal Services are budgeted to increase by \$22,759 or 6.60% from \$344,624 in FY18 to \$367,383 in FY19. These increases reflect additional personnel costs from the hiring of a new Zoning Enforcement Officer and longevity pay increases, which are contractual. These increases are slightly offset by reductions in Expenses, which are reduced by \$180.00 or 1.07% from \$16,855 in FY18 to \$16,675 in FY19, due to reductions primarily in mileage costs.

### **Sealer of Weights and Measures**

The Sealer of Weights and Measures budget remain consistent from FY18 to FY19 at \$3,000 for contracted services.

### **Emergency Management**

The Emergency Management budget is recommended to increase by \$128 or 0.98% from \$13,056 in FY18 to \$13,184 in FY19. This was the result of a cost of living increase for the co-directors.

### **Animal Control**

The Animal Control budget is recommended to decrease by \$3,185 or (4.67%) from \$68,210 in FY18 to \$65,025 in FY19. This reduction is an adjustment that reflects the actual amount of vacation and sick time used in FY18.

### **Tree Warden**

The Tree Warden is responsible for the care of public shade trees along the Town's ways and public areas. This work is managed by the Highway Department but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. The FY18 budget recommends an increase of \$32.00, or .09%, from \$37,144 in FY18 to \$37,176 in FY19. The increase is related to Personal Services. Expenses remain stable as the town maintains an annual \$35,000 service contract.

## Education: Westford Public Schools & Nashoba Valley Technical High School

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

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

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase	% Increase
Westford Public Schools	54,409,900	56,555,518	57,997,394	1,441,876	2.55%
Nashoba Tech	694,652	706,472	828,888	122,416	17.33%
Total	55,104,552	57,261,990	58,826,282	1,564,292	2.73%

### Westford Public Schools

For FY19, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget request of \$57,997,394. This is an increase of \$1,441,876, or 2.55%, over the FY18 budget of \$56,555,518.

The chart below breaks down the School Committee’s FY19 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 FY18, 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. The “Reductions to meet Town Manager’s Budget” are detailed in the following section.

FY18 General Fund Appropriation	\$56,555,518	
FY19 Superintendent’s Budget before New Requests	\$58,940,575	4.22% increase
FY19 Additional Funding Request	\$218,171	
FY19 Reductions to meet Town Manager Budget	(\$1,161,352)	
FY19 Finance Committee recommendation	\$57,997,394	2.55% increase

**FY19 Additional Staffing & Funding Required to Meet Current Student Needs:**

<b>Need</b>	<b>Grade Level</b>	<b>Reason</b>	<b>Amount</b>
Director of Public Facilities and Facilities Admin Support (1.5 FTE)	N/A	A Town wide Facilities Director will be responsible for ensuring that all town properties are taken care of for long term and short-term needs. The school department will fund 75% of the total cost for these two positions, which will be added mid-year.	\$69,032
Technology Department Technician Asst (1.0 FTE)	All	In order to support the growth in the number of devices and the complexity of the computing environment, WPS requires an additional IT technician to ensure ongoing business is supported without interruption.	\$30,000
Grade 1 Teacher at Robinson School (1.0 FTE)	K-5	The additional enrollment of new students in 2017 necessitated hiring a teacher for the current 2017/2018 school year. This position will continue to be needed for the 2018/2019 school year.	\$54,154
ELL Teachers (1.2 FTE)	All	School systems are required to provide specialized instruction to students with limited English proficiency. These staff members, formerly funded by federal Title I funds, are now our obligation.	\$64,985
Full-day Kindergarten Teacher & Teacher Asst (1.0 FTE)	Kindergarten	These positions are needed to provide one new full-day kindergarten class for next year. The cost of these staff will be covered by the fees charged for the program. Each of the three K-2 schools will have 3 classes of full-day kindergarten.	\$0
Total FY19 Additional Funding Requests			\$218,171

**FY19 Reductions to meet Town Manager Budget:**

<b>Reduction</b>	<b>Grade Level</b>	<b>Rationale</b>	<b>Amount</b>
Reduce budget for long-term substitutes	Systemwide	Reduction is based on recent years' trends.	\$100,000
Reduce transportation budget, to be funded by increasing fee to \$275	Systemwide	Transportation costs have risen and the fee has not been increased since school year 2010/2011.	\$100,000

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Reallocate and reduce curriculum budget	Systemwide	The systemwide budget for curriculum needs has been adjusted to reflect planned FY19 expenditures.	\$70,000
Reduce Blanchard Gr. 7 teachers (2.0 FTE)	Gr. 6-8	A reduction in enrollment will allow the Blanchard staff to be reduced by 2.0 FTE in Gr. 7.	\$108,308
Reduce Reading Interventionist hours	Gr. 6-8	The number of students at the middle school level who are in need of interventionist services has decreased in recent years.	\$17,000
Reduce Westford Academy Alternative Ed Staff (0.6 FTE)	Gr. 9-12	The number of students requiring alternative education services has decreased over the last several years.	\$32,492
Reduce FY19 general fund out-of-district tuitions budget.	Systemwide	Plan to use expected FY19 Circuit Breaker receipts in FY19 instead of reserving for use in FY20.	\$363,552
Reduce FY19 general fund out-of-district tuitions budget.	Systemwide	Prepay a portion of FY19 out-of-district tuitions at the end of FY18 as allowed by MGL Ch. 71 Sec 71D.	\$370,000
<b>Total FY19 Reductions</b>			<b>\$1,161,352</b>

**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 FY17 Actual, FY18 Budget and FY19 Recommended School budgets.

		FY17	FY18	FY19	FY18-FY19	
FUNC	DESCRIPTION	Actual	Budget	Budget	Variance	%
1110	SCHOOL COMMITTEE	7,433	7,930	7,930	-	-
1210	SUPERINTENDENT	282,951	304,122	304,122	-	-
1220	ASSISTANT SUPERINTENDENT	207,446	220,269	221,969	1,700	0.8
1410	BUSINESS OFFICE	458,874	445,605	446,946	1,341	0.3
1420	HUMAN RESOURCES & BENEFITS	170,908	191,167	191,167	-	-
1420	COMPENSATION RESERVE	-	1,186,410	2,165,607	979,197	82.5
1430	LEGAL SERVICES & SETTLEMENTS	74,565	61,382	61,382	-	-
1450	SWIDE INFO MGMT/ TECHNOLOGY	286,736	288,075	291,475	3,400	1.2

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2100	CURRICULUM DIRECTORS	445,542	464,515	463,813	-702	-0.2
2210	SCHOOL LEADERSHIP / BLDG LEVEL	2,757,651	2,862,406	2,861,670	-736	0.0
2250	NON - INSTRUCTIONAL BLDG TECH	31,965	39,000	41,000	2,000	5.1
2305	CLASSROOM TEACHERS	23,660,391	24,205,586	24,355,870	150,284	0.6
2310	TEACHER SPECIALISTS	4,167,651	4,367,222	4,634,782	267,560	6.1
2315	INSTR COORD / TEAM LEADERS	520,692	534,583	516,927	-17,656	-3.3
2320	MEDICAL / THERAPEUTIC SERVICES	1,448,807	1,233,034	1,230,913	-2,121	-0.2
2325	TEACHER SUBSTITUTES	462,872	591,936	491,936	-100,000	-16.9
2330	INSTRUCTIONAL ASSISTANTS	2,855,010	3,037,061	3,116,365	79,304	2.6
2340	LIBRARY / MEDIA CENTER SALARIES	708,774	728,312	734,212	5,900	0.8
2355	SUBS FOR PROF DEVELOPMENT	14,463	30,575	28,000	-2,575	-8.4
2357	PROF DEVELOPMENT EXPENSES	467,048	530,662	511,320	-19,342	-3.6
2410	TEXTBOOKS & RELATED	197,928	185,542	167,864	-17,678	-9.5
2415	LIBRARY INSTRUCTIONAL MATERIAL	38,289	54,550	54,550	-	-
2420	INSTRUCTIONAL EQUIPMENT	94,413	26,070	26,070	-	-
2430	GENERAL INSTRUCTIONAL SUPPLIES	457,359	449,179	476,279	27,100	6.0
2440	OTHER INSTRUCTIONAL SERVICES	54,484	108,200	126,200	18,000	16.6
2451	CLASSROOM INSTRUCTIONAL TECH	255,351	144,327	85,327	-59,000	-40.9
2453	LIBRARY INSTRUCTIONAL HARDWARE	1,048	4,771	4,771	-	-
2455	INSTRUCTIONAL SOFTWARE	94,095	129,142	98,488	-30,654	-23.7
2710	GUIDANCE & ADJUST COUNSELORS	1,991,176	2,044,753	2,021,041	-23,712	-1.2
2720	TESTING & ASSESSMENT	33,899	37,015	35,715	-1,300	-3.5
2800	PSYCHOLOGICAL SERVICES	314,423	279,366	290,161	10,795	3.9
3100	PARENT LIAISON SERVICES	1,516	2,000	2,000	-	-
3200	HEALTH SERVICES	643,258	668,122	679,834	11,712	1.8
3300	TRANSPORTATION	2,660,580	2,662,870	2,704,613	41,743	1.6
3400	FOOD SERVICES	1,626	-	-	-	-
3510	ATHLETICS	507,883	465,762	465,762	-	-
3520	OTHER STUDENT ACTIVITIES	176,971	185,012	185,012	-	-

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3600	SCHOOL SECURITY	73,876	73,500	73,500	-	-
4110	CUSTODIAL SERVICES	1,895,027	1,891,155	1,897,365	6,210	0.3
4120	HEATING OF BUILDINGS	493,140	597,900	557,900	-40,000	-6.7
4130	UTILITIES	703,914	701,108	811,700	110,592	15.8
4210	MAINTENANCE OF GROUNDS	75,200	73,600	73,600	-	-
4220	MAINTENANCE OF BUILDINGS	1,245,154	738,103	811,332	73,229	9.9
4225	BUILDING SECURITY	166,650	98,000	98,000	-	-
4230	MAINTENANCE OF EQUIPMENT	106,000	87,494	100,994	13,500	15.4
4400	NETWORKING/ TELECOMMUNICATIONS	187,446	102,000	117,660	15,660	15.4
4450	TECHNOLOGY MAINTENANCE	316,603	336,955	366,955	30,000	8.9
5150	EMPLOYEE SEPARATION COSTS	57,001	50,000	50,000	-	-
5260	NON - EMPLOYEE INSURANCE	4,366	6,000	6,000	-	-
5300	LEASE OF EQUIPMENT	135,815	153,700	145,200	-8,500	-5.5
6200	CIVIC ACTIVITIES	3,803	4,000	4,000	-	-
7000	FIXED ASSETS/EQUIPMENT	116,666	-	-	-	-
9000	TUITIONS	2,275,165	2,865,470	2,782,096	-83,374	-2.9
		54,409,900	56,555,518	57,997,394	1,441,876	2.55

\* Certain amounts from the FY18 budget have been reclassified.

### 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
FY16-17	Actual	5,131	687.0	94.5	781.5
FY17-18	Actual	5,093	696.0	96.0	792.0
FY18-19	Estimated	5,116	696.5	96.6	793.1

**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.

	FY16-17	FY17-18	FY18-19
Westford	46	46	55

**Budget Changes**

The total FY19 budget for Nashoba Tech increased due to 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. Due to the increase in enrollment, Westford’s assessment from FY18 to FY19 has increased \$122,416, or 17.33%, from \$706,472 to \$828,888.

**Department Detail— Public Works**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,996,719	1,869,655	1,922,078	52,423	2.80%
Expenses	3,126,281	3,094,406	3,210,795	116,389	3.76%
<b>Total</b>	<b>5,123,001</b>	<b>4,964,061</b>	<b>5,132,873</b>	<b>168,812</b>	<b>3.40%</b>

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 \$246,548 for FY19. This represents an increase of \$3,434, or 1.41%, from the FY18 budget of \$243,114.

**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 \$2,249,506 for FY19. This represents an increase of \$95,443.00 or 4.43% more than the FY18 budget of \$2,154,063.
- 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 FY19 Budget.

**Storm Water Management**

The Storm Water Management budget supports the federally-mandated storm water management program. For FY19 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 FY19 Storm Water Management budget request is for \$48,000. There is no change from FY18.

### **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 FY19 Recycling Budget request is for \$508,890. This represents an increase of \$9,260 or 1.85% from the FY18 budget of \$499,630. This increase is based on the existing contract with Republic Services, Inc., effective 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 FY19 request includes an offset from the Recycling Commission Revolving Account realized from the sale of recycling bins, composting bins and special collection events.

### **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 FY19 Solid Waste Budget request is for \$1,220,338. This represents an increase of \$50,826 or 4.34% from the FY18 budget of \$1,169,512.
- This small increase is an early estimate of potential additional trash tonnage tipping fee costs in FY19 (In FY19, the tipping fee will increase from \$70.00 per ton to \$70.70 per ton.).  
Solid waste tonnage in general has decreased by 1,568 tons during the period FY2009-FY2017.

### **Wastewater Treatment Management**

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

- The FY19 Waste Water Treatment Management budget request is for \$237,159. This represents an increase of \$8,624 or (3.77%) from the FY18 budget of \$228,535.

### **Cemetery**

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

- The FY19 Cemetery budget request is for \$107,932. This represents an increase of \$1,225, or 1.15%, over the FY18 budget of \$106,707.
- This small increase is principally driven by settlement of labor agreements through collective bargaining.

**Department Detail – Health and Human Services**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	860,225	895,045	924,886	29,841	3.33%
Expenses	<u>182,570</u>	<u>205,900</u>	<u>201,825</u>	<u>(4,075)</u>	<u>(1.98%)</u>
Total	<u>1,042,795</u>	<u>1,100,945</u>	<u>1,126,711</u>	<u>25,766</u>	2.34%

Health & Human Services includes:

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

**Board of Health – (BOH)**

The FY19 BOH budget is recommended to increase \$10,701, or 2.33%, from \$459,553 in FY18 to \$470,254 in FY19. The FY19 BOH personal services budget is recommended to increase \$10,751, or 2.51%, from \$427,803 in FY18 to \$438,554 in FY19 as a result of contractual salary increases. The recommended operating budget remains relatively consistent from FY18 to FY19 decreasing only by \$50, or (0.16%). 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)**

The Cameron Senior Center and COA budgets are recommended to increase \$8,302, or 1.65%, from \$504,490 in FY18 to \$512,792 in FY19. Participation at the Cameron Senior Center has grown considerably in recent years, recently adding 200 new participants.

There is a recommended budget increase of \$5,572, or 3.71%, in personal services for the Senior Center resulting in an FY19 recommended personal services budget of \$155,870. In FY18, the Senior Center's hours were extended and new classes and other enrichment programs were offered and additional custodial services were necessary. The cost of these services is partially funded by funds transferred from the Fitness Room Revolving Fund and from gift and grant funds. The operating expenses budget for the senior center has decreased \$8,325, or 10.95%, from the FY18 budget of \$76,050 to the FY19 recommended budget of \$67,725. The Council on Aging Director requested an \$18,000 reserve fund transfer from the Finance Committee due to several issues with the HVAC system in FY18.

The personal services recommended budget for the COA has an increase of \$8,955, or 3.58%, from \$250,042 for FY18 to \$258,997 for FY19. This increase primarily reflects an increase in the senior tax work-off program and contractual employee increases. The operating expenses budget for the COA has increased \$2,100, or 7.47%, from the FY18 budget of \$28,100 to the FY19 recommended budget of \$30,200. This increase is primarily the result of increases in programs and services offset by a decrease in budgeted gasoline expenses.

**Veteran's Services**

The FY19 Veteran's Services budget is recommended to increase \$6,763, or 4.94%, from \$136,902 in FY18 to \$143,665 in FY19. The Veterans Services personal services recommended budget increased \$4,563, or 6.82% from \$66,902 for the FY18 budget to \$71,465 for the recommended FY19 budget primarily due an increase in the Veteran's Property Tax Work Off program under the Municipal Modernization Act. This program allows its five recipients to earn a total of \$1,500 per recipient. Budgeted operating expenses increased \$2,200, or 3.14%, from \$70,000 for the FY18 budget to \$72,200 for the recommended FY19 budget primarily due to an increase in supplies for a Veteran Affairs software application. The number of veteran's benefit 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**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,535,977	1,628,026	1,564,903	(63,123)	(3.88%)
Expenses	435,883	461,160	459,371	(1,789)	(0.39%)
<b>Total</b>	<b>1,971,860</b>	<b>2,089,186</b>	<b>2,024,274</b>	<b>(64,912)</b>	<b>(3.11%)</b>

Culture & Recreation includes:

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

**J.V. Fletcher Library**

In part, the Library’s Mission Statement states that it is “progressive responsive community resource, dedicated to the informational, cultural, educational and technological needs of its patrons”.

In FY19 the Library’s personnel budget will increase due to a 1.5% wage adjustment for non-union management personnel, and negotiated increases for union employees resulting from the settlement of the bargaining unit contract. Other salary line items are lower as a result of the retirement of the Assistant Director, Office Manager and Custodian whose replacements have been hired at a lower salary. Other than personnel costs, the Library’s largest expense continues to be its membership in the Merrimack Valley Library Consortium which provides patrons with access to a wider selection of materials.

A new state formula requires that 15% of the Library’s budget be spent on books, with offsets from funds from the Friends of the J.V. Fletcher Library and other gifts and trust funds.

The Library’s utility costs for FY19 reflect the actual amounts spent in previous years, and the Library continues to see savings from the replacement of LED lighting, ballasts and application of solar/net metering credits.

The Finance Commission was also updated regarding the library renovation/expansion project, which the Massachusetts Board of Library Commissioners placed on the waitlist (15 of 24) for a Provisional Construction Grant as part of the state-funded Massachusetts Public Library Construction Program. Waitlisted libraries receive construction grants as funding becomes available. It is anticipated that Westford will be in line for \$7.8 million in matching funds and should the Town Meeting approve funds, the project may begin in the 2021-2022 timeframe.

**Parks, Grounds and Recreation**

In past years, the administrative expenses and overhead costs for the Recreation Division were paid from the 630 Recreation General Fund. With a reorganization of this department, all such expenses will now be paid from the Recreation Enterprise Fund. 60% of the salary for the Parks, Grounds and Recreation Director; 10% for the Asst. Director’s salary and 25% for the Office Manager’s salary are now shown as deductions from the direct and indirect costs in the

budget for the Recreation Enterprise Fund. Jim Duane was hired in January as the town's new Parks, Grounds and Recreation Director. There is an Article for the Annual Town Meeting to add oversight of the Cemetery Department back to the job description.

The sharing of personnel by Parks & Grounds with Highway results in a split between the budgets of those departments: 58% in Parks & Grounds and 42% in the Highway Budget. In addition, one Heavy Equipment Operator was moved to the Cemetery Department budget.

Increases in the cost of personnel services are the result of contractual increases as negotiated in the collective bargaining agreements. There is a slight decrease in the gasoline line item as a result of contracted fuel pricing.

### **Land Management**

This budget supports properties managed by the Conservation Commission including the Hill Orchard and East Boston Camps (EBC) property. There are minimal changes to the FY19 reflected in anticipated increases in costs for caretaker services.

### **Historical Commission**

The budget reflects an overall decrease of 6.18%. However, maintenance costs associated with the "cottage" at 4 Boston Road required a 33.33% increase in the building maintenance portion of the Fy19 budget.

**Department Detail – Debt Service**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	5,734,508	5,712,645	5,883,796	171,151	3.00%
Non-Exempt	943,988	1,004,723	1,091,033	86,310	8.59%
Short Term Interest	14,934	70,000	70,000	0	0.00%
<b>Total</b>	<b>6,693,430</b>	<b>6,787,368</b>	<b>7,044,829</b>	<b>257,461</b>	<b>3.79%</b>

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.

In 2015, the Town authorized \$11,772,000 in borrowing for a new fire station to be located on Boston Road. Voters approved a debt exclusion for this project, which means that taxes will be raised throughout the life of the loan to pay the annual debt service. Construction for the new fire station began in 2017. In January 2018, the Town we bonded the first \$10,000,000. The Westford Academy, Middle School, and Elementary School, will be dropping off the tax rate in the next five years. To manage the increase in the tax rate due to the new fire station loan coming on in FY19, we asked our financial advisor to create a repayment plan that would smooth out the tax rate as much as possible. The Town was able to structure the debt with lower principal payments in the first five years and higher principal payments in the middle years of the loan. By structuring the loan in this way, Town was able to prevent a large spike in the tax rate, and we made sure that the resulting interest costs over the life of the loan would not exceed that of a traditional, level debt payment schedule. Excluded debt made up 59 cents of the tax rate in 2018 and the Town is estimating that it will make up 63 cents in FY19 when the first fire station bond payments are due.

We also took advantage of an opportunity to refinance the Senior Center loan this year. By refinancing, the Town saved \$209,975 over the life of that loan. Excess premiums received for the fire station loan of \$269,370 will be used to reduce borrowing for the final bond on the fire station project.

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 2018 and 2019, 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

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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.

<b><u>Existing Long-Term Debt - Excluded:</u></b>	Year of Loan Expiration	FY18 Budget \$	FY19 Budget \$
ACADEMY REFUNDING 1	2020	1,508,600	1,424,600
ELEMENTARY SCHOOL CONST -Crisafulli/Miller	2023	1,639,638	1,644,638
MIDDLE SCHOOL CONST - Stony Brook	2023	1,561,108	1,568,508
SENIOR CENTER CONSTRUCTION	2030	290,100	270,350
HIGHWAY GARAGE CONST REFUNDING	2024	586,200	565,700
HIGHWAY GARAGE A&E	2018	52,000	0
BOSTON ROAD FIRE STATION #1	2038	0	410,000
<b>Existing Long-Term Debt - Excluded Total</b>		<b>5,637,645</b>	<b>\$5,883,796</b>
<b><u>Authorized not yet Issued Excluded Estimated:</u></b>			<b>\$1,772,000</b>

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<b><u>Existing Long-Term Debt – Non-Excluded:</u></b>	Year of Loan Expiration	FY18 Budget \$	FY 19 Budget \$
SEWER EXTENSION	2019	98,700	91,800
TITLE V	2020	4,014	4,014
TOWN HALL CONSTRUCTION G/F	2030	104,826	101,246
ROUTE 40 WATER MAIN	2031	13,970	13,951
WPAT 0907– PERCHLORATE REMEDIATION	2031	47,406	47,351
ABBOT ELEVATOR	2023	50,400	49,500
POLICE BASE RADIO	2022	22,000	21,600
STREET SWEEPER	2018	40,800	0
ABBOT BOILER	2022	11,000	10,800
AMBULANCE	2018	45,900	0
FIRE TRUCK	2024	62,600	61,500
BLEACHERS	2024	62,700	61,600
2 SCHOOL BOILERS	2019	20,800	20,400
10 WHEEL DUMP TRUCK	2024	22,700	22,300
DESIGN & ENG HIGHWAY (\$600,000 TOTAL)*	2019	128,931	170,340
SCHOOL WINDOW PROJECT #1 (\$2 MILLION)	2037	147,450	143,450
DISPATCH CENTER (\$1,029,000 TOTAL)	2037	78,523	77,363
<b>Existing Long-Term Debt - Non Excluded</b>		<b>\$962,700</b>	<b>\$897,215</b>
*AUTHORIZED NOT PERMANENTLY BONDED – ESTIMATED			
SCHOOL WINDOW PROJECT BAL 1M Short Term	EST		20,000
MAIN STREET RECONSTRUCTION Short Term	EST		37,900
PLAIN ROAD SIDEWALK Short Term	EST		10,214

**Principal & Interest Outstanding**

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2018, including total principal outstanding and projected interest costs remaining over the life of the bonds:

<b>Loan Category</b>	<b>Year of Loan Expiration</b>	<b>Projected Totals as of June 30, 2018</b>		
		<b>Principal O/S</b>	<b>Interest</b>	<b>Total</b>
<b>Long Term Debt – Exempt</b>				
ACADEMY REFUNDING 1 ELEMENTARY SCHOOL CONST – CRISAFULLI/MILLER	2020	2,615,000	156,400	2,771,400
MIDDLE SCHOOL CONST – STONY BROOK	2023	7,135,000	982,500	8,117,500
HIGHWAY GARAGE CONSTRUCTION	2023	6,795,000	935,123	7,730,123
SENIOR CENTER CONST REFUNDED	2024	2,535,000	156,300	2,691,300
BOSTON RD FIRE STATION #1	2030	2,305,000	480,525	2,785,525
	2038	10,000,000	3,104,500	13,104,500
<b>Long Term Debt - Exempt Total</b>		<b>\$31,385,000</b>	<b>\$5,815,348</b>	<b>\$37,200,348</b>
<b>Long Term Debt – Non-Exempt</b>				
SEWER EXTENSION	2019	90,000	1,800	91,800
TITLE V	2020	8,028	-	8,028
TOWN HALL CONSTRUCTION	2030	787,700	190,031	977,731
GROTON ROAD WATER MAIN	2031	156,864	22,850	179,714
WPAT - PERCHLORATE REMEDICATION	2031	533,140	77,707	610,847
ABBOT BOILER #1	2023	40,000	2,000	42,000
ABBOT ELEVATOR	2024	225,000	13,500	238,500
POLICE BASE RADIO	2022	80,000	4,000	84,000
FIRE TRUCK	2024	325,000	22,500	347,500
WESTFORD ACADEMY BLEACHERS	2024	330,000	23,100	353,100
SCHOOL BOILERS (2)	2019	20,000	400	20,400
DUMP TRUCK	2024	115,000	7,800	122,800
DISPATCH CENTER REMODEL	2037	975,000	213,100	1,188,100
DAY & ROBINSON WINDOWS #1	2037	1,900,000	422,600	2,322,600
<b>Long Term Debt – Non-Exempt Total</b>		<b>\$5,585,732</b>	<b>\$1,001,388</b>	<b>\$6,587,120</b>
<b>Total Long-Term General Fund Debt</b>		<b>\$36,970,732</b>	<b>\$6,816,736</b>	<b>\$43,787,468</b>

**Department Detail – Unclassified**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance	9,046,211	10,384,523	10,513,038	128,515	1.24%
Middlesex Retirement	4,238,879	4,619,903	4,902,690	282,787	6.12%
Other Insurance and Benefits	1,820,294	1,835,486	1,924,456	88,790	4.85%
OPEB Trust*	852,278	852,278	935,164	82,866	9.73%
Offsets	(1,007,109)	(1,121,222)	(1,038,336)	82,886	(7.39%)
Ambulance	(315,537)	(385,245)	(341,908)	(43,337)	(11.25%)
Recreation	(292,530)	(312,668)	(242,283)	(70,385)	(22.51%)
Water	(399,042)	(423,309)	(454,145)	30,836	7.28%
<b>Total</b>	<b>15,957,662</b>	<b>17,692,190</b>	<b>18,275,348</b>	<b>583,158</b>	<b>3.30%</b>

The **Unclassified** budget includes 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 the Enterprise Funds (Water, Recreation, and Ambulance);
- Contribution to the OPEB (Other Post-Employment Benefits) Trust Fund.

For FY19, the Health Insurance budget increases by \$128,515, or 1.24%. For the 2017/18 plan year, beginning November 1, 2017, the town earned an open enrollment rate increase of 13.00%, along with a 5.77% increase on the Medicare supplemental plans. The Town and Insurance Advisory Committee made several plan design changes, including changes to deductibles and co-pays, limiting the overall premium increase to 2.74%. Currently, 56% of eligible Westford personnel are on town health insurance. Approximately 528 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 \$533,496 balance representing about 5% of the health insurance budget. It is set aside to balance higher than predicted increases in health care premium rates, along with higher enrollments or retirements than planned. With this fund in place, the Town has lowered its average estimated health insurance increases from 12% to 8% each year. We propose to transfer \$100,000 to the fund in FY19.

The Middlesex Retirement System assessment increases by \$282,787, or 6.12%, 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). The current fund balance is \$4,493,814, consisting of \$3,651,608 in the General Fund share and \$842,206 in the Water Enterprise share. The OPEB Trust contribution increases from \$852,278 in FY18 to \$995,587 in FY19, with \$860,115 through the operating budget and \$135,472 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 \$93,237 and the Ambulance Enterprise Fund will receive a \$540,823 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 60.86%, or \$11,077,157, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 39.14%, or \$7,123,142, 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), FY19 General Fund subsidy \$540,823.
- Recreation: established in 2008 (FY09), FY19 General Fund subsidy \$93,237.

## Department Detail – Water Enterprise Fund

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,136,793	1,189,700	1,166,526	(\$23,174)	(1.95%)
Expenses	1,287,743	1,712,219	1,566,821	(145,398)	(8.49%)
Reserve Fund		210,000	250,000	40,000	19.05%
Capital (Debt)	1,031,292	1,144,515	1,342,816	198,301	17.33%
<b>Total</b>	<b>3,455,828</b>	<b>4,256,434</b>	<b>4,326,163</b>	<b>69,729</b>	<b>1.64%</b>

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 FY19 revenue is \$4,268,233.

**Personal Services** – The FY19 budget shows a 1.95% decrease. The major factor is a recent retirement from a position that will not be replaced.

**Operating Expenses** – The FY19 budget is decreased by 8.49%. A number of expenses have shown downward trends. The most significant decreases are \$35,000 in well improvements and repairs and \$65,000 for meter replacement due to fewer meters and less expensive rebuilt meters. Indirect costs show an increase of \$21,627 due to rising costs for health, retirement and general insurance costs.

**Capital** – The FY19 Capital Budget requests for bonded projects are \$1,820,000 (Bonded) for the Vine Brook water main extension which provides water to 78 residential homes and \$500,000 (Bonded) for the Route 40 at Dunstable Road water main extension. The Vine Brook project will be a 100% Betterment project which will be paid by the Vine Brook residential property owners. Non-Bonded Capital requests of \$760,000 for the following projects: 1) \$100,000 for replacement of two utility trucks, 2) \$90,000 for the design of the Boston Road water main replacement, 3) \$400,000 for filter media replacement at the Forge Village water treatment facility, 4) \$130,000 for the design of the Nabnasset water system improvement

project, and 5) \$40,000 for the replacement of the fire suppression system at the Forge Village water treatment facility.

**Debt Service** - The FY19 Debt Service budget increased by 17.33% based on the existing loan portfolio and the addition of the bond for the \$3,200,000 Prospect Hill water tank replacement and the Vine Brook water main extension.

**Department Detail— Ambulance Enterprise Fund**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	769,759	771,803	829,509	57,706	7.49%
Expenses	500,748	579,600	561,233	(18,367)	(3.17%)
Total	1,270,507	1,351,403	1,390,823	39,420	2.92%

Around-the-clock ALS (Advanced Life Support) care is in its third year in Westford. ALS provides an advanced level of care as compared to BLS (basic life support). Personal Services increased by 7.49% due to contractual increases, overtime and educational incentives.

Anticipated revenue for FY19 is \$825,000. In FY19 the Ambulance Enterprise Fund will receive a \$540,823 General Fund Subsidy, up from \$494,403 in FY18. \$25,000 in retained earnings will be applied to offset the FY19 budget.

The Ambulance Enterprise had 1,370 billable calls in FY18 with a net billing (gross billing minus required deductions i.e. Medicare) of \$1,388,317 and total collections of \$946,198. Medicare patients represented 20% of the gross billing group but also accounted for 46% of mandatory deductions. \$315,823 of ambulance billing was written off as Bad Debt in FY18.

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

**Operating Expenses** - Expenses decreased by 3.17% mainly due to decreases in maintenance costs and a 11.25% decrease in indirect/direct costs charged by the town for health insurance, retirement, and town management.

**Department Detail – Recreation Enterprise Fund**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase	% Increase
Personal					
Services	1,010,632	1,019,368	1,188,064	168,696	16.55%
Expenses	363,325	407,507	432,921	25,414	6.24%
Total	1,373,824	1,426,875	1,620,985	194,110	13.60%

The Recreation Enterprise Fund is supported by user fees for programs offered and a subsidy from the General Fund. As the real cost of programs often get lost when all program fees are deposited to the enterprise account, several accounts (both expense and revenue) have been created to provide for greater transparency. The FY19 budget for the enterprise fund now shows separate line items for various recreation programs such as squirt, youth and adult program expenses; summer weekly, crew, and brochure expenses.

The budget for the Recreation Enterprise Fund also includes the salaries for program staff, a portion of the salaries for the Recreation Management and Administration, health and workers compensation insurance. Salary increases are required by wage adjustments required by collective bargaining agreements.

Indirect costs paid by the Enterprise Fund are attributed to the support provided to the Recreation Department by other Town Departments including, but not limited to, the Finance Director, Treasurer/Collector and Human Resources.

The following changes should be noted: a reduction in the expenses for Rowing/Crew as a result of the removal of two full-time crew coaches which, as benefitted employees, resulted in a reduction in health insurance costs; and Programs and Activities costs were reallocated to new expense accounts.

The Recreation Enterprise has a continuing need for a subsidy from the Town in order to provide year-round programs to its residents. In FY19, the subsidy from the General Fund will be \$ 93,237 and \$111,000 of retained earnings will be used to fund the FY19 budget.

**Department Detail – Community Preservation Fund**

	FY17 Actual	FY18 Budget	FY19 TMR	\$ Increase	% Increase
Personal Services	4,716	9,000	9,000	0	0.00%
Expenses	4,420	6,000	6,000	0	0.00%
Principal & Interest on Debt	869,528	866,574	1,354,704	118,130	56.33%
<b>Total</b>	<b>878,664</b>	<b>881,574</b>	<b>1,369,704</b>	<b>118,130</b>	<b>55.37%</b>

The FY19 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. These decreasing bond costs are offset by short-term interest that has been budgeted in the amount of \$150,000 in FY19 for the Roudenbush project, which is not expected to be bonded until FY20. Lastly, there is an estimated debt payment in FY19 for the Adams property purchase. This entire budget is funded from Community Preservation funds.

**Community Preservation Funds – FY19 Recommended Allocations**

The Community Preservation Committee makes the following recommendations (Article 13):

\$218,679	From Undesignated Fund Balance to the Community Housing Reserve. This allocation more than funds the required 10% for Community Housing.	Community Housing Reserve
\$140,505	From Undesignated Fund Balance to the Historic Resources Reserve. This allocation more than funds the required 10% for Historic Resources.	Historic Resources Reserve
\$110,000	From Undesignated Fund Balance For the construction of the Norman E. Day School Playground and any other related costs.	Westford School Committee
\$50,171	From Historic Resources Fund Balance For the Fairview Cemetery Wall Repair Project and any other related costs.	Westford Cemetery Commission
\$100,000	From Undesignated Fund Balance For the Healthy Lakes and Ponds program and any other related costs.	Healthy Lakes and Ponds Collaborative
\$220,000	From Undesignated Fund Balance For the American Legion Field Complex Expansion design and any other related costs.	Parks and Recreation Commission
\$1,163,000	From Undesignated Fund Balance For the Saltbox Farm Conservation Restriction located at 1 Wright Lane and any other related costs.	Westford Land Preservation Foundation

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\$16,400	From Undesignated Fund Balance For the Westford Pickleball Courts Project and any other related costs.	Parks and Recreation Commission
\$6,725	From Historic Resources Fund Balance For the Preservation of the Willard Hall Journal and any other related costs.	Westford Historical Commission
\$350,000	From Undesignated Fund Balance For the Westford Academy Community Track Renovation and any other related costs.	Westford Academy
\$35,000	From Historic Resources Fund Balance For the Library Greek Windows Restoration Project and any other related costs.	Board of Library Trustees
\$147,141	From Historic Resources Fund Balance For the Sargent School Windows Preservation Project and any other related costs.	Westford Housing Authority
\$4,770,000	From Undesignated Fund Balance For the purchase of the Adams Property located at 46 Lowell Road as shown in the Assessors Map 32, Lot 84, Parcel 0, including all costs incidental and related thereto	Westford Conservation Commission

**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 \$324,179 in FY18 (down from \$373,932 in FY17)

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 FY18 allocations listed below are based on revenues received in FY17. The chart below summarizes the FY17 revenue:

**Total FY17 Community Preservation Revenue – Allocable in FY18:**

Local 3% surcharge	1,702,134
Investment Income	106,406
Penalties & Interest	4,315
State Match (received 12/16/16)	373,932
<b>Total</b>	<b>\$2,186,786</b>

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 \$218,679. 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 FY18**

Description	Undesignated	Historic	Open Space	Community Housing	Total
<b>Fund Balance - 6/30/17</b>	<b>\$3,922,581</b>	<b>285,023</b>	<b>677</b>	<b>336,845</b>	<b>\$4,545,125</b>
Plus: Prior project closeouts – FY18	16,272	0	0	0	16,272
Fund Balance with closeouts	3,938,853	285,023	677	336,845	4,561,397
Less: FY18 Operating Expense	(15,000)				(15,000)
Less: FY18 Principal & Interest Pyts.	(866,574)				(866,574)
<b>Equals: Fund balance available for FY18 Allocations</b>	<b>3,057,279</b>	<b>285,023</b>	<b>677</b>	<b>336,845</b>	<b>3,679,823</b>
Less:					
• Mar. 2018 ATM Appropriations for transfer to Community Housing:	(218,679)			218,679	0
• Mar. 2018 ATM Appropriations for transfer to Historic Resources:	(140,505)	140,505			0
• Mar. 2018 ATM Appropriations for other recommended allocations:	(2,436,400)	(239,037)			(2,675,437)
<b>Total FY18 Appr. &amp; Transfers</b>	<b>(2,795,584)</b>	<b>(98,532)</b>	<b>0</b>	<b>218,679</b>	<b>(2,675,437)</b>
<b>Projected FY18 Ending Fund Balance:</b>	<b>261,695</b>	<b>186,491</b>	<b>677</b>	<b>555,524</b>	<b>1,004,387</b>
<b>Estimated New Revenues as of 6/30/18:</b>	<b>2,161,865</b>				<b>2,161,865</b>
<b>Projected Available Fund Balance as of 6/30/18</b> <i>(prior to allocations in FY19)</i>	<b>2,423,560</b>	<b>186,491</b>	<b>677</b>	<b>555,524</b>	<b>3,166,252</b>

\*The Total FY18 Appr. & Transfers does not include a \$4,293,000 bond authorization for the purchase of the Adams property.

**Community Preservation Fund Debt Service – Principal and Interest**

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

	FY18 Budget			FY19 Budget			FY19 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Stony Brook Conservation Land	730,000	58,400	788,400	730,000	29,200	759,200	(29,200)
Town Hall Restoration	53,400	24,774	78,174	53,400	22,104	75,504	(2,670)
Roudenbush (Estimated)					175,000	175,000	175,000
Adams Property (Estimated)					345,000	345,000	345,000
Total	783,400	83,174	866,574	783,400	571,304	1,354,704	488,130

**Finance Committee Reserve Fund Transfers – FY18**

<b>Date</b>	<b>Transaction</b>	<b>Amount</b>	<b>Balance</b>	<b>Comment</b>
3/25/17	Annual ATM/STM Appropriation	\$150,000	\$150,000	
12/12/17	Overtime compensation to properly staff the joint dispatch center for the remainder of the year	(\$15,000)	\$135,000	Dispatch Overtime
2/15/18	To fund HVAC repairs at the Cameron Senior Center	(\$18,000)	\$117,000	Senior Center HVAC Maintenance
<b>Total as of 2/26/18</b>		<b>(\$33,000)</b>	<b>\$117,000</b>	

## **Other Warrant Articles:**

### **Article 19 & 20: Westford Means-Tested Property Tax Exemption for Senior and Disabled Citizens**

The Westford Board of Selectmen established The Senior, Low-Income, Disabled Tax Relief (SLIDTR) Committee in answer to a citizen's petition at the 2017 Town Meeting which sought to assist qualifying Westford senior citizens and other specified individuals with their growing local property tax burden. Other communities in Massachusetts have adopted various measures to provide similar assistance and there is currently state legislation in the Massachusetts House of Representatives that would provide property tax relief for senior home owners that meet certain criteria. It is unknown if and when the state legislation would be acted upon by state legislators and if such legislation would be signed into law. The SLIDTR committee's charge was to examine possible property tax relief for seniors, low income and disabled citizens, and to present their recommendations at the 2018 Annual Town Meeting. As such, the SLIDTR Committee spent significant time on outreach and educating Westford residents on existing exemptions, some of which previously may be underutilized, and analyzing potential new property tax exemptions specific to Westford homeowners. The SLIDTR committee's goal is to assist seniors who are paying more than 10% of their income for property taxes with no more than 50% of their tax burden relieved by this exemption.

#### **Article 19**

For disabled home owners the SLIDTR Committee recommended to the BOS that the current Clause 41C program, which provides a benefit of \$2,000 to seniors 70 and over if certain income, asset, and residency qualifications are met, be extended to disabled homeowners of any age meeting the same income, asset, and a Westford residency qualification. Disabled homeowners must have received a determination of disability from the Social Security Disability Determination Services. This benefit would be funded by the overlay account, which is used for other abatements and relief programs, including Clause 41C.

#### **Article 20**

Every year Westford homeowners have increases in their property tax. Low income senior citizens typically do not have increases to their income to absorb these tax increases, which results in them paying an increasing proportion of their income to local property taxes. They are left with less money for their basic necessities, such as food and health care. Social security increases have been almost non-existent for the last decade.

The SLIDTR Committee concluded Westford should file a Home Rule Petition with the Massachusetts General Court that replicates the current pending State Legislation. This Home Rule Petition, if passed by the General Court and adopted at a future Town Meeting, would be on the Westford ballot no earlier than a May 2019 election for a town-wide vote.

The criteria to be eligible for the recommended Home Rule exemption are below.

#### Criteria for Senior Property Tax Relief

- Age 65 or Older on July 1<sup>st</sup> of the tax year in which the exemption is being sought

Westford FY2019 Finance Committee Report

- Own and occupy the property of the tax year in which the exemption is being sought
- Resided in Westford for the past 10 years prior to the application
- Eligible for and receiving the Massachusetts Circuit Breaker Tax Credit (a State funded credit eligible to those 65 and over meeting certain income and home assessment limits)
- Asset limits established by the Board of Assessors

Under the Home Rule Petition the BOS would be able to adjust the circuit breaker income limit from 75%-100%. The tax relief exemption for the seniors would be funded through a residential tax rate shift. For FY18, the benefit would have added eight cents (\$0.08) to the tax rate, which is approximately \$40.00 per year for an average assessed home value of \$500,000. All residential assessments would increase creating a pool of funds that would be used to provide relief by offsetting the tax assessments for individuals meeting the criteria above. This method of funding puts no additional pressure on the operating budget and enables town officials to know the exact amount of funds available for the program.

	<b>Westford Resident FY18*</b>	<b>Targeted Example Senior FY18</b>
Avg. Assessed Value	\$520,393	\$350,700
Average tax bill	\$8,420	\$5,674
Average tax bill under the home rule petition	\$8,462	\$3,653+
Home Rule Petition Benefit	N/A	979
Example Income	\$130,000	\$36,528
Tax obligation as a percentage of Income before any Home Rule Benefit	6.5%	15.5%

\*Please note that the above information is using the FY18 information including the FY18 tax rate, tax levy, and total assessed value for the calculation. These amounts will change in future years

+ includes benefit calculated as follows: Tax Bill less 10% of income less current year circuit breaker amount.

**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 24, 2018**

*(voter registration deadline, Friday, March 2, 2018 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** *Town Manager*

To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2017;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**FINANCIAL - FISCAL YEAR 2018**

**ARTICLE 2: Approve Unpaid Bills from Previous Fiscal Year(s)** *Town Manager*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money 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*

**ARTICLE 3: Approve Fiscal Year 2018 Supplemental Appropriations** *Town Manager*

To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2018;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ARTICLE 4: Approve Fiscal Year 2018 Budget Transfers** *Town Manager*

To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2018;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 5: Appropriate to the Health Insurance Stabilization Fund</b>	<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 Health Stabilization Fund, established under [Massachusetts General Laws, Chapter 40, Section 5B](#);

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 6: Establish Special Education Reserve Fund</b>	<i>School Superintendent</i>
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To see if the Town will vote to accept the provisions of [Massachusetts General Laws, Chapter 40, Section 13E](#), for the purpose of creating a reserve fund to pay for unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 7: Appropriate for Perchlorate Expenses</b>	<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 \$99,537 (NINETY NINE THOUSAND FIVE HUNDRED THIRTY SEVEN 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 2018**

<b>ARTICLE 8: Approve Capital Appropriations</b>	<i>Capital Planning Committee</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 \$5,056,697 (FIVE MILLION FIFTY SIX THOUSAND SIX HUNDRED NINETY 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	\$35,129	Town computer replacement
Technology	\$306,453	School computer replacement
Technology	\$88,100	Network upgrades
Public Buildings	\$320,000	Design for the town center replacement building located at

Westford FY2019 Finance Committee Report

		51 Main Street and any other related expenses
Public Buildings	\$500,000	For the purchase of streets lights owned by National Grid and to retrofit all street lights owned by the Town of Westford with LED lighting and WIFI controls and any other related costs
Fire Department	\$44,540	Fire Captain's Car, purchase and equip
Fire Department	\$23,000	Radios repeater and any other related costs
Schools	\$50,573	Rack truck with plow, purchase and equip
Engineering	\$65,000	Beaver Brook Culvert Transportation Improvement Project (TIP) design and any other related costs
Engineering	\$260,000	Boston Road reconstruction project design and any other related costs
Engineering	\$200,000	Plain Road, Oak Hill Road, and Moore Road water main design and any other related costs
Engineering	\$45,000	Complete Streets design and any other related costs
Engineering	\$20,000	Tyngsboro Road at Route 40 signal upgrade study and any other related costs
Engineering	\$150,000	Dunstable Road at Route 40 right of way acquisitions, landscaping costs and engineering services
Highway	\$222,000	Heavy Dump Truck, purchase and equip
Highway	\$260,000	Front End Loader, purchase and equip
Highway	\$845,000	Repairing roadways, including costs incidental and related thereto
Water Enterprise	\$100,000	Two utility trucks, purchase and equip
Water Enterprise	\$400,000	Forge Village Treatment Facility media replacement and any other related costs
Water Enterprise	\$90,000	Boston Road reconstruction project design and any other related costs
Water Enterprise	\$130,000	Plain Road, Oak Hill Road, and Moore Road water main design and any other related costs
Water Enterprise	\$40,000	Forge Village Treatment Facility fire suppression replacement
Water Enterprise	\$500,000	For the Groton Road and Dunstable Road water main extension project, including costs incidental and related thereto
Ambulance Enterprise	\$321,902	Ambulance, purchase and equip
Stabilization	\$40,000	Capital Stabilization

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 9: Approve Capital Appropriations: Ornamental Traffic Signal at the Intersection of Boston Road and Main Street</b>	<i>Citizen Petition</i>
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To see if the Town will vote to amend the capital appropriation proposed for the design of the Boston Road Reconstruction project (Article 8, March 24, 2018 Annual Town Meeting) to add to the scope of the work an ornamental traffic signal at the intersection of Boston Road and Main Street, and to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money (\$55,000) to pay for the engineering services needed for this amendment.

*Selectmen do not recommend*

<b>ARTICLE 10: Approve Capital Appropriations – MSBA Abbot Roof</b>	<i>School Committee</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 expended under the direction of the School Committee, in conjunction with management oversight by the Permanent Town Building Committee, for additional funds for completing the design, bidding and construction phases of the Abbot Roof Replacement project, including associated costs which consists of, but is not limited to, hazardous material removal/abatement/encapsulation as well as requirements as stipulated by the Massachusetts Energy Code, Architectural Access Board (AAB) and Massachusetts Building Code at the Abbot Elementary School located at 25 Depot Street, and any related costs, which proposed repair projects would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program and for which the Town has applied for a school construction grant from the Massachusetts School Building Authority (“MSBA”). The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant that may be approved by and received from the MSBA shall be the sole responsibility of the Town; Any grant that the Town may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-four point forty-eight percent (44.48%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA.

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 11: Accept Statutory Authorization for Water Betterments</b>	<i>Board of Selectmen</i>
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To see if the Town will vote to accept [Sections 42G through 42I and 42K of Chapter 40 of Massachusetts General Laws](#), which will enable the Town to levy assessments using one or more of the method(s) authorized by [Sections 42G through 42I and Section 42K of Chapter 40 of Massachusetts General Laws](#) against those property owners who receive a benefit or advantage from the laying of water mains, pipes and lines for the conveyance or distribution of water; and, further, to see if the Town will accept [Section 13B of Chapter 80 of Massachusetts General Laws](#), which provides that upon application of the owner of real property assessed, if such owner is a low-income elderly homeowner eligible for an exemption under [clause 41A of Massachusetts General Laws, Chapter 59, Section 5](#), the Town shall enter into an agreement with such owner for the deferral of the payment of the assessment;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 12: Authorize Vine Brook Water System Improvements</b>	<i>Water Commissioners</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 pay costs of designing, engineering, constructing, installing and equipping the water distribution system and associated infrastructure to be extended to serve the residents of Vine Brook Estates, including the payment of all costs incidental and related thereto, and for the purpose of acquiring any land and/or interests therein as may be necessary or appropriate; and to authorize the Board of Water Commissioners to assess 100% of the costs thereof upon those properties that receive a benefit or advantage therefrom, using such assessment method(s) authorized by [Sections 42G through 42I and Section 42K of Chapter 40 of Massachusetts General Laws](#) as the Board of Water Commissioners shall determine, with such assessments to bear interest at a rate not to exceed two percent above the rate of interest chargeable to the Town;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**COMMUNITY PRESERVATION FUNDS**

<b>ARTICLE 13: Approve Community Preservation Committee Recommendations</b>	<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 2019 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2019 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2019; 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*

**FINANCIAL-FISCAL YEAR 2019**

<b>ARTICLE 14: Amend the Wage and Classification Plan</b>	<i>Town Manager</i>
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To see if the Town will vote to amend the Pay Classification Plan for non-unionized municipal employees, effective July 1, 2018;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 15: Authorize Revolving Funds</b>	<i>Town Manager</i>
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To see if the Town will vote, pursuant to [Massachusetts General Laws Chapter 44, Section 53E ½](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by Chapter 138 of the General Bylaws, entitled, “Revolving Funds” as follows:

Revolving Account	FY 2019 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	\$700,000
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*

<b>ARTICLE 16: Approve Fiscal Year 2019 Operating Budget</b>	<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, 2018 through June 30, 2019, 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*

Westford FY2019 Finance Committee Report

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE	
<b>GENERAL GOVERNMENT</b>						
122	SELECTMEN					
	Personal Services					
	Expenses	31,274	23,270	23,790	520	2.2%
	<b>TOTAL</b>	<b>31,274</b>	<b>23,270</b>	<b>23,790</b>	<b>520</b>	<b>2.2%</b>
123	TOWN MANAGER					
	Personal Services					
	Expenses	378,133	395,187	402,040	6,853	1.7%
	Expenses	24,302	20,805	21,475	670	3.2%
	<b>TOTAL</b>	<b>402,436</b>	<b>415,992</b>	<b>423,515</b>	<b>7,523</b>	<b>1.8%</b>
131	FINANCE COMMITTEE					
	Personal Services					
	Expenses	8,005	9,088	9,088	0	0.0%
	Reserve Fund		150,000	150,000	0	0.0%
	(Transfers out)		(33,000)		33,000	-100.0%
	<b>TOTAL</b>	<b>8,005</b>	<b>126,088</b>	<b>159,088</b>	<b>33,000</b>	<b>26.2%</b>
132	FINANCE DEPARTMENT					
	Personal Services					
	Expenses	125,501	128,867	131,262	2,395	1.9%
	Expenses	435	860	1,360	500	58.1%
	<b>TOTAL</b>	<b>125,936</b>	<b>129,727</b>	<b>132,622</b>	<b>2,895</b>	<b>2.2%</b>
135	TOWN ACCOUNTANT					
	Personal Services					
	Expenses	266,829	278,336	285,698	7,362	2.7%
	Expenses	45,097	40,860	42,860	2,000	4.9%
	<b>TOTAL</b>	<b>311,926</b>	<b>319,196</b>	<b>328,558</b>	<b>9,362</b>	<b>2.9%</b>
141	BOARD OF ASSESSORS					
	Personal Services					
	Expenses	246,102	253,719	260,565	6,846	2.7%
	Expenses	22,940	23,900	23,900	0	0.0%
	<b>TOTAL</b>	<b>269,042</b>	<b>277,619</b>	<b>284,465</b>	<b>6,846</b>	<b>2.5%</b>
145	TREASURER/COLLECTOR					
	Personal Services					
	Expenses	248,912	258,139	263,122	4,983	1.9%
	Expenses	41,354	46,105	46,105	0	0.0%
	<b>TOTAL</b>	<b>290,266</b>	<b>304,244</b>	<b>309,227</b>	<b>4,983</b>	<b>1.6%</b>
151	LEGAL SERVICES					
	Personal Services					
	Expenses	279,447	265,000	235,000	(30,000)	-11.3%
	<b>TOTAL</b>	<b>279,447</b>	<b>265,000</b>	<b>235,000</b>	<b>(30,000)</b>	<b>-11.3%</b>

Westford FY2019 Finance Committee Report

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2019 TM &amp; FINCOM RECOMMEND</b>	<b>FY18/FY19 VARIANCE</b>	<b>FY18/FY19 % CHANGE</b>
152 HUMAN RESOURCES					
Personal Services	204,643	211,407	214,543	3,136	1.5%
Expenses	20,292	29,900	20,893	(9,007)	-30.1%
Compensation Reserve (Transfers out)	105,138 0	672,451 (402,877)	150,000 0	(522,451) 402,877	-77.7% -100.0%
<b>TOTAL</b>	<b>330,074</b>	<b>510,881</b>	<b>385,436</b>	<b>(125,445)</b>	<b>-24.6%</b>
155 TECHNOLOGY					
Personal Services	415,721	420,932	431,261	10,329	2.5%
Expenses	519,251	543,959	555,235	11,276	2.1%
<b>TOTAL</b>	<b>934,972</b>	<b>964,891</b>	<b>986,496</b>	<b>21,605</b>	<b>2.2%</b>
161 TOWN CLERK					
Personal Services	260,716	249,501	262,433	12,932	5.2%
Expenses	21,458	21,145	23,670	2,525	11.9%
<b>TOTAL</b>	<b>282,175</b>	<b>270,646</b>	<b>286,103</b>	<b>15,457</b>	<b>5.7%</b>
170 PERMITTING DEPARTMENT					
Personal Services	197,950	220,974	239,991	19,017	8.6%
Expenses	31,694	42,190	41,394	(796)	-1.9%
<b>TOTAL</b>	<b>229,643</b>	<b>263,164</b>	<b>281,385</b>	<b>18,221</b>	<b>6.9%</b>
171 CONSERVATION COMMISSION					
Personal Services	82,980	86,331	87,626	1,295	1.5%
Expenses	1,711	2,250	6,305	4,055	180.2%
<b>TOTAL</b>	<b>84,691</b>	<b>88,581</b>	<b>93,931</b>	<b>5,350</b>	<b>6.0%</b>
175 PLANNING BOARD					
Personal Services	82,980	86,931	75,560	(11,371)	-13.1%
Expenses	16,058	12,705	13,645	940	7.4%
<b>TOTAL</b>	<b>99,039</b>	<b>99,636</b>	<b>89,205</b>	<b>(10,431)</b>	<b>-10.5%</b>
176 ZONING BOARD OF APPEALS					
Personal Services					
Expenses	2,275	2,765	2,395	(370)	-13.4%
<b>TOTAL</b>	<b>2,275</b>	<b>2,765</b>	<b>2,395</b>	<b>(370)</b>	<b>-13.4%</b>
192 TOWN HALL MAINTENANCE					
Personal Services	43,414	44,719	44,799	80	0.2%
Expenses	86,288	79,529	79,540	11	0.0%
<b>TOTAL</b>	<b>129,703</b>	<b>124,248</b>	<b>124,339</b>	<b>91</b>	<b>0.1%</b>
199 PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
Personal Services	51,639	52,708	81,912	29,204	55.4%
Expenses	22,248	18,100	18,100	0	0.0%
<b>TOTAL</b>	<b>73,887</b>	<b>70,808</b>	<b>100,012</b>	<b>29,204</b>	<b>41.2%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,884,790</b>	<b>4,256,756</b>	<b>4,245,567</b>	<b>(11,189)</b>	<b>-0.3%</b>

Westford FY2019 Finance Committee Report

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE	
<b><i>PUBLIC SAFETY</i></b>						
210	POLICE DEPARTMENT					
	Personal Services	4,312,883	4,572,872	4,718,352	145,480	3.2%
	Expenses	542,133	517,124	552,041	34,917	6.8%
	<b>TOTAL</b>	<b>4,855,017</b>	<b>5,089,996</b>	<b>5,270,393</b>	<b>180,397</b>	<b>3.5%</b>
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	856,593	804,616	806,886	2,270	0.3%
	Expenses	37,521	42,521	38,324	(4,197)	-9.9%
	<b>TOTAL</b>	<b>894,114</b>	<b>847,137</b>	<b>845,210</b>	<b>(1,927)</b>	<b>-0.2%</b>
220	FIRE DEPARTMENT					
	Personal Services	2,892,708	2,968,901	3,187,489	218,588	7.4%
	Expenses	288,105	276,200	286,110	9,910	3.6%
	<b>TOTAL</b>	<b>3,180,813</b>	<b>3,245,101</b>	<b>3,473,599</b>	<b>228,498</b>	<b>7.0%</b>
241	BUILDING DEPARTMENT					
	Personal Services	287,757	344,624	367,383	22,759	6.6%
	Expenses	16,117	16,855	16,675	(180)	-1.1%
	<b>TOTAL</b>	<b>303,874</b>	<b>361,479</b>	<b>384,058</b>	<b>22,579</b>	<b>6.3%</b>
244	SEALER WEIGHTS/MEASURES					
	Personal Services					
	Expenses	3,000	3,000	3,000	0	0.0%
	<b>TOTAL</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>
291	EMERGENCY MANAGEMENT					
	Personal Services	8,446	8,656	8,784	128	1.5%
	Expenses	4,562	4,400	4,400	0	0.0%
	<b>TOTAL</b>	<b>13,008</b>	<b>13,056</b>	<b>13,184</b>	<b>128</b>	<b>1.0%</b>
292	ANIMAL CONTROL					
	Personal Services	56,561	64,910	61,725	(3,185)	-4.9%
	Expenses	4,308	3,300	3,300	0	0.0%
	<b>TOTAL</b>	<b>60,869</b>	<b>68,210</b>	<b>65,025</b>	<b>(3,185)</b>	<b>-4.7%</b>
294	TREE WARDEN					
	Personal Services	2,112	2,144	2,176	32	1.5%
	Expenses	34,975	35,000	35,000	0	0.0%
	<b>TOTAL</b>	<b>37,087</b>	<b>37,144</b>	<b>37,176</b>	<b>32</b>	<b>0.1%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>9,347,781</b>	<b>9,665,123</b>	<b>10,091,645</b>	<b>426,522</b>	<b>4.4%</b>

Westford FY2019 Finance Committee Report

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2019 TM &amp; FINCOM RECOMMEND</b>	<b>FY18/FY19 VARIANCE</b>	<b>FY18/FY19 % CHANGE</b>
<b><i>EDUCATION</i></b>						
300	WESTFORD PUBLIC SCHOOLS	54,409,900	56,555,518	57,997,394	1,441,876	2.6%
310	NASHOBA TECH	694,652	706,472	828,888	122,416	17.3%
<b>TOTAL EDUCATION</b>		<b>55,104,552</b>	<b>57,261,990</b>	<b>58,826,282</b>	<b>1,564,292</b>	<b>2.7%</b>
		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2019 TM &amp; FINCOM RECOMMEND</b>	<b>FY18/FY19 VARIANCE</b>	<b>FY18/FY19 % CHANGE</b>
<b><i>PUBLIC WORKS</i></b>						
410	ENGINEERING DEPARTMENT					
	Personal Services	226,852	234,204	237,638	3,434	1.5%
	Expenses	10,211	8,910	8,910	0	0.0%
	<b>TOTAL</b>	<b>237,062</b>	<b>243,114</b>	<b>246,548</b>	<b>3,434</b>	<b>1.4%</b>
421	HIGHWAY DEPARTMENT					
	Personal Services	1,693,108	1,551,803	1,594,328	42,525	2.7%
	Expenses	1,261,233	1,116,760	1,169,678	52,918	4.7%
	<b>TOTAL</b>	<b>2,954,341</b>	<b>2,668,563</b>	<b>2,764,006</b>	<b>95,443</b>	<b>3.6%</b>
427	STORMWATER MANAGEMENT					
	Personal Services					
	Expenses	27,653	48,000	48,000	0	0.0%
	<b>TOTAL</b>	<b>27,653</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>	<b>0.0%</b>
432	RECYCLING					
	Personal Services					
	Expenses	458,713	499,630	508,890	9,260	1.9%
	<b>TOTAL</b>	<b>458,713</b>	<b>499,630</b>	<b>508,890</b>	<b>9,260</b>	<b>1.9%</b>
433	SOLID WASTE					
	Personal Services					
	Expenses	1,149,962	1,169,512	1,220,338	50,826	4.4%
	<b>TOTAL</b>	<b>1,149,962</b>	<b>1,169,512</b>	<b>1,220,338</b>	<b>50,826</b>	<b>4.4%</b>
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services					
	Expenses	201,719	228,535	237,159	8,624	3.8%
	<b>TOTAL</b>	<b>201,719</b>	<b>228,535</b>	<b>237,159</b>	<b>8,624</b>	<b>3.8%</b>
491	CEMETERY DEPARTMENT					
	Personal Services	76,760	83,648	90,112	6,464	7.7%
	Expenses	16,790	23,059	17,820	(5,239)	-22.7%
	<b>TOTAL</b>	<b>93,550</b>	<b>106,707</b>	<b>107,932</b>	<b>1,225</b>	<b>1.2%</b>
<b>TOTAL PUBLIC WORKS</b>		<b>5,123,001</b>	<b>4,964,061</b>	<b>5,132,873</b>	<b>168,812</b>	<b>3.4%</b>

Westford FY2019 Finance Committee Report

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE	
<b><i>HEALTH &amp; HUMAN SERVICES</i></b>						
510	BOARD OF HEALTH					
	Personal Services	417,047	427,803	438,554	10,751	2.5%
	Expenses	27,289	31,750	31,700	(50)	-0.2%
	<b>TOTAL</b>	<b>444,335</b>	<b>459,553</b>	<b>470,254</b>	<b>10,701</b>	<b>2.3%</b>
540	SENIOR CENTER					
	Personal Services	139,315	150,298	155,870	5,572	3.7%
	Expenses	68,829	76,050	67,725	(8,325)	-11.0%
	<b>TOTAL</b>	<b>208,144</b>	<b>226,348</b>	<b>223,595</b>	<b>(2,753)</b>	<b>-1.2%</b>
541	COUNCIL ON AGING					
	Personal Services	242,912	250,042	258,997	8,955	3.6%
	Expenses	31,264	28,100	30,200	2,100	7.5%
	<b>TOTAL</b>	<b>274,176</b>	<b>278,142</b>	<b>289,197</b>	<b>11,055</b>	<b>4.0%</b>
543	VETERANS SERVICES					
	Personal Services	60,951	66,902	71,465	4,563	6.8%
	Expenses	55,188	70,000	72,200	2,200	3.1%
	<b>TOTAL</b>	<b>116,139</b>	<b>136,902</b>	<b>143,665</b>	<b>6,763</b>	<b>4.9%</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>		<b>1,042,795</b>	<b>1,100,945</b>	<b>1,126,711</b>	<b>25,766</b>	<b>2.3%</b>

Westford FY2019 Finance Committee Report

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE
<b><i>CULTURE &amp; RECREATION</i></b>					
610 LIBRARY					
Personal Services	1,229,727	1,302,814	1,343,060	40,246	3.1%
Expenses	343,840	352,596	351,171	(1,425)	-0.4%
<b>TOTAL</b>	<b>1,573,567</b>	<b>1,655,410</b>	<b>1,694,231</b>	<b>38,821</b>	<b>2.4%</b>
650 PARKS & GROUNDS					
Personal Services	306,249	325,212	221,843	(103,369)	-31.8%
Expenses	41,536	52,064	49,500	(2,564)	-4.9%
<b>TOTAL</b>	<b>347,785</b>	<b>377,276</b>	<b>271,343</b>	<b>(105,933)</b>	<b>-28.1%</b>
660 LAND MANAGEMENT					
Personal Services					
Expenses	37,500	38,700	42,000	3,300	8.5%
<b>TOTAL</b>	<b>37,500</b>	<b>38,700</b>	<b>42,000</b>	<b>3,300</b>	<b>8.5%</b>
670 HISTORICAL COMMISSION					
Personal Services					
Expenses	13,007	17,800	16,700	(1,100)	-6.2%
<b>TOTAL</b>	<b>13,007</b>	<b>17,800</b>	<b>16,700</b>	<b>(1,100)</b>	<b>-6.2%</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,971,860</b>	<b>2,089,186</b>	<b>2,024,274</b>	<b>(64,912)</b>	<b>-3.1%</b>
<b><i>DEBT SERVICE</i></b>					
710 DEBT SERVICE					
Principal & Interest	6,693,430	6,787,368	7,044,829	257,461	3.8%
<b>TOTAL</b>	<b>6,693,430</b>	<b>6,787,368</b>	<b>7,044,829</b>	<b>257,461</b>	<b>3.8%</b>
<b>TOTAL DEBT SERVICE</b>	<b>6,693,430</b>	<b>6,787,368</b>	<b>7,044,829</b>	<b>257,461</b>	<b>3.8%</b>

Westford FY2019 Finance Committee Report

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE	
<b><i>UNCLASSIFIED</i></b>						
940	OTHERWISE UNCLASSIFIED					
	Personal Services					
	Expenses	(1,007,109)	(1,130,222)	(1,038,336)	91,886	-8.1%
	<b>TOTAL</b>	<b>(1,007,109)</b>	<b>(1,130,222)</b>	<b>(1,038,336)</b>	<b>91,886</b>	<b>-8.1%</b>
945	EMPLOYEE BENEFITS & MISCELLANEOUS					
	Personal Services					
	Expenses	15,957,662	17,692,190	18,200,299	508,109	2.9%
	<b>TOTAL</b>	<b>15,957,662</b>	<b>17,692,190</b>	<b>18,200,299</b>	<b>508,109</b>	<b>2.9%</b>
<b>TOTAL UNCLASSIFIED</b>		<b>14,950,553</b>	<b>16,561,968</b>	<b>17,161,963</b>	<b>599,995</b>	<b>3.6%</b>
<b>TOTAL GENERAL FUND</b>		<b>98,118,763</b>	<b>102,687,397</b>	<b>105,654,144</b>	<b>2,966,747</b>	<b>2.9%</b>
	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 TM & FINCOM RECOMMEND	FY18/FY19 VARIANCE	FY18/FY19 % CHANGE	
<b><i>COMMUNITY PRESERVATION FUND</i></b>						
240	COMMUNITY PRESERVATION					
	Personal Services					
	Expenses	4,716	9,000	9,000	0	0.0%
	Principal & Interest	4,420	6,000	6,000	0	0.0%
	Principal & Interest	869,528	866,574	1,354,704	488,130	56.3%
	<b>TOTAL</b>	<b>878,665</b>	<b>881,574</b>	<b>1,369,704</b>	<b>488,130</b>	<b>55.4%</b>
<b><i>WATER ENTERPRISE FUND</i></b>						
600	WATER ENTERPRISE					
	Personal Services					
	Expenses	1,136,793	1,189,700	1,166,526	(23,174)	-2.0%
	Reserve Fund	1,287,743	1,712,219	1,566,821	(145,398)	-8.5%
	Principal & Interest	0	210,000	250,000	40,000	19.1%
	Principal & Interest	1,031,292	1,144,515	1,342,816	198,301	17.3%
	<b>TOTAL</b>	<b>3,455,828</b>	<b>4,256,434</b>	<b>4,326,163</b>	<b>69,729</b>	<b>1.6%</b>
<b><i>RECREATION ENTERPRISE FUND</i></b>						
630	RECREATION ENTERPRISE					
	Personal Services					
	Expenses	1,010,499	1,019,368	1,188,064	168,696	16.6%
	Principal & Interest	363,325	407,507	432,921	25,414	6.2%
	<b>TOTAL</b>	<b>1,373,824</b>	<b>1,426,875</b>	<b>1,620,985</b>	<b>194,110</b>	<b>13.6%</b>
<b><i>AMBULANCE ENTERPRISE FUND</i></b>						
640	AMBULANCE ENTERPRISE					
	Personal Services					
	Expenses	769,759	771,803	829,590	57,787	7.5%
	Principal & Interest	500,748	579,600	561,233	(18,367)	-3.2%
	<b>TOTAL</b>	<b>1,270,507</b>	<b>1,351,403</b>	<b>1,390,823</b>	<b>39,420</b>	<b>2.9%</b>
<b>TOTAL OPERATING BUDGET</b>		<b>105,097,586</b>	<b>110,603,683</b>	<b>114,361,819</b>	<b>3,758,136</b>	<b>3.4%</b>

<b>ARTICLE 17: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance</b>	<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](#) for the purposes set forth in said Chapter;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 18: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund</b>	<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 FY19 retiree benefits;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 19: Authorization for the Board of Selectmen to petition the General Court for special legislation authorizing the Town of Westford to establish a Real Property Exemption for Disabled Persons</b>	<i>Board of Selectmen</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, or take any action thereon or in relation thereto:

AN ACT RELATIVE TO A REAL PROPERTY EXEMPTION FOR DISABLED PERSONS IN THE TOWN OF WESTFORD

*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.** Notwithstanding the provisions of [clause 41C of section 5 of chapter 59 of Massachusetts General Laws](#), or of any other general or special law to the contrary, the Town of Westford is hereby authorized to grant the exemption provided for in clause 41C of section 5 of chapter 59 to applicants who are disabled persons age 69 or younger who have been domiciled in the Town of Westford for a minimum of 10 consecutive years immediately prior to the time of application, provided that they meet all other qualifications contained in said clause. The amount of the exemption and qualifications relating to gross receipts or a person's whole estate, as approved by town meeting from time to time, applicable to taxpayers qualified for the exemption pursuant to clause 41C of section 5 of chapter 59 shall apply to the same extent to applicants eligible in accordance with this act. For purposes of this act, disabled persons are individuals who have received a determination of disability from the Social Security Administration's Disability Determination Services prior to the time of application.

**SECTION 2.** This act shall take effect upon its passage.

*Finance Committee and Selectmen recommend*

**ARTICLE 20: 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**

*Board of  
Selectmen*

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, or take any action thereon or in relation thereto:

**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. As used in this act, the following words shall have the following meanings:

- (a) "Parcel", a unit of real property as defined by the board of assessors under the deed for the property, including a condominium unit.
- (b) "Income", taxpayer's total income for the purposes of the circuit breaker income tax credit, as defined in paragraph (1) of subsection (k) of section 6 of chapter 62.

SECTION 2. With respect to each qualifying parcel of real property classified as Class one, residential, 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 income, or such other percentage of income as determined under section 4 of this act; (ii) the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 the applicant received for the year prior to the year for which application is being filed; and (iii) any other statutory exemptions received in the year for which the application is being filed. In no event shall property taxes be reduced by more than 50% by this exemption.

SECTION 3. The board of assessors may deny an application for an exemption pursuant to section 2 of this act if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act. Real property shall qualify for the exemption under section 2 if all of the following criteria are met:

- (a) the real property is owned and occupied by a person whose prior year's income did not exceed the income limit established in clause (i) of paragraph (3) of subsection (k) of section 6 of chapter 62 and adjusted pursuant to paragraph (4) of subsection (k) of section 6 of chapter 62 for the prior year, whichever such income limit applies to the individual's filing status, multiplied by a percentage, determined by vote of the Board of Selectmen following passage of this act, of no less than 75 per cent and no greater than 100 per cent, which percentage may be modified annually by vote of the Board of Selectmen, and may differ based upon filing status;

- (b) the real property is owned by a single applicant age 65 or older at the close of the previous year or jointly by persons either of whom is age 65 or above at the close of the previous year and if the joint applicant is 60 years of age or older;
- (c) the real property is owned and occupied by the applicant or joint applicants as their domicile;
- (d) the applicant or at least 1 of the joint applicants has been domiciled in the town of Westford for at least 10 consecutive years before filing an application for the exemption;
- (e) the maximum assessed value of the domicile does not exceed (i) the prior year's average assessed value of a single family residence for the town plus 10 per cent; and (ii) the valuation limit established in clause (ii) of paragraph (3) of subsection (k) of section 6 of chapter 62 and adjusted pursuant to paragraph (4) of said subsection (k) of said section 6 of said chapter 62 for the prior year; and
- (f) the board of assessors has approved the application.

SECTION 4. The exemption under section 2 shall be in addition to any other exemption allowable under the General Laws; provided, however that there shall be a dollar cap on all the exemptions granted pursuant to this section equal to .5 per cent of the fiscal year's total residential property tax levy for the town, including the levy for any regional high school if not included in the town's tax levy at some subsequent date with the total exemption amount granted by this act allocated proportionally within the tax levy on all residential taxpayers. After the first year of such exemption, the total cap on the exemptions granted pursuant to this act shall be set annually by the board of selectmen within a range of .5 to 1 per cent of the residential property tax levy for the town, including the levy for any regional high school. In the event that benefits to the applicants may be limited because the percentage established annually by the selectmen would otherwise be exceeded, the benefits shall be allocated by raising the income percentage as required in section 2 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, the total cap on the exemptions granted by this act shall be reduced to meet the need.

SECTION 5. A person who seeks to qualify for the exemption under section 2 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 6. No exemption shall 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 7. Acceptance of this act by the town of Westford shall be by an affirmative vote of a majority of the voters at any regular or special town election at which the question of acceptance is placed on the ballot. Sections 1 to 6, inclusive shall take effect 30 days after an affirmative vote by the town.

SECTION 8. 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 6, inclusive shall take effect 30 days after an affirmative vote of the town to revoke those sections.

*Finance Committee recommend and Selectmen recommendation at Town Meeting*

<b>ARTICLE 21: Payment in Lieu of Tax Agreement – Westford Solar Holdings LLC, and Westford Solar Holdings II LLC, Located at 10 Commerce Way, Map 48-11.234</b>	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen and the Board of Assessors to negotiate and execute a payment in lieu of taxes (PILOT) agreement pursuant to [Massachusetts General Laws Chapter 59 Section 38H\(b\)](#) and the Department of Revenue guidelines promulgated thereunder, or any other enabling authority, with respect to annual payments in lieu of personal taxes for a term of years relative to a parcel of land located at 10 Commerce Way, Westford, MA as shown on Assessors map 48-11.234, with respect to a Solar Photovoltaic Electricity Generating Facility, with an expected capacity of approximately 4.0 Megawatts which has been installed, owned and operated by a third party upon said parcel on such terms and conditions as the Board of Selectmen deems to be in the best interest of the Town; and further to authorize the Board of Selectmen to enter into any and all agreements and execute any and all instruments as may be necessary on behalf of the Town to undertake the purpose of this article;

Or act in relation thereto.

*Finance Committee and Selectmen recommendation at Town Meeting*

**ADMINISTRATIVE**

<b>ARTICLE 22: Authorize Board of Selectmen to Accept Easements</b>	<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 2019, 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*

<b>ARTICLE 23: Authorize Board of Selectmen to Acquire Easements for the Groton Road and Dunstable Road Intersection Improvement Project</b>	<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 Dunstable Road,” revised through November 27, 2017, 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*

**GENERAL BYLAW AMENDMENTS**

<b>ARTICLE 24: Town Bylaw Amendment: Section 51.2 (A): Date and Time of Special Town Meetings</b>	<i>Board of Selectmen</i>
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To see if the Town will vote to amend the Bylaws of the Town of Westford by adopting the following changes to Section 51.2 (A) as shown below, with additions appearing as underlined text and deletions indicated by the placement of a line through the affected word(s):

**Date and Time of Special Town Meetings.** Special Town Meetings may be called on any day not earlier than ~~7:30~~ 7:00 P.M., except that on a Saturday a Special Town Meeting may be called at any time determined by the Board of Selectmen to be in the public interest and convenience.

Or act in relation thereto.

*Selectmen recommend*

<b>ARTICLE 25: Adopt a Bylaw to Regulate the Retail Use of Single-use Plastic Checkout Bags</b>	<i>Citizen Petition</i>
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**Plastic Bag Reduction**

**Section 1. Purpose and Intent**

The purpose of this bylaw is to regulate the retail use of single-use plastic checkout bags and promote the use of reusable, recyclable and biodegradable bags in the Town of Westford.

- The manufacture and use of single-use checkout bags have a significant impact on the environment, including, but not limited to: contributing to pollution of land, waterways, and oceans; contributing to the death of marine animals through ingestion and entanglement; creating a burden to solid waste collection and recycling facilities; clogging storm drainage systems; and requiring the use of millions of barrels of crude oil.
- Plastic bags also affect human health by adding pollutants to the air we breathe during the process of extracting oil from the ground, when they are disposed of by incineration, and when they breakdown adding toxic chemicals to the groundwater.
- Plastic bags are rarely recycled and are not biodegradable. Residents of Westford are justifiably proud of their environmental awareness. The reduction of plastic bags is another way to demonstrate that we care about the health of where we live and our Planet. The final intent of this bylaw is to encourage everyone to bring their personal reusable bags when shopping.

**Section 2 Definitions**

- A. *Single-use plastic* bags shall mean a plastic bag including but not limited to bags with integral handles made of non-biodegradable plastic that is 3.0 mils in thickness or less, and is intended for single-use transport of purchased items provided by a store to a customer at the point of sale.
- B. *Recyclable paper bag* means a paper bag that is 100% recyclable and contains at least 40% post-consumer recycled content, and displays in a visible manner on the outside of the bag the word “recyclable” or a symbol identifying the bag is recyclable.
- C. A *reusable checkout* bag shall be a bag with handles that is specifically designed for multiple use, preferably made of natural fibers, that is at least 3.0 mils or thicker.

D. *Establishment* shall mean any business or vendor that sells or provides food, merchandise, goods, or personal services to the public. However, the term *Establishment* does not include bazaars or festivals operated by nonprofit organizations or religious institutions.

### **Section 3 Regulations**

- A. Single-use plastic bags shall not be distributed, used, or sold for checkout or other purposes at any Establishment within the Town of Westford.
- B. Other thin-film bags used to contain dry cleaning, newspapers, produce, meat, bulk foods, wet items, perishables and other similar merchandise, typically without handles, are still permissible.
- C. If a retail store provides or sells checkout bags to customers, the bags must be one of the following:
  - a. Recyclable paper bag, as defined above or
  - b. Reusable checkout bag, as define above

### **Section 4 Enforcement and Penalties**

- A. The administration and enforcement of this bylaw shall be the responsibility of Board of Selectmen or its designee.
- B. The Board of Health and its designee is also authorized to include as part of their routine health inspection compliance with this bylaw.
- C. Citizens of the Town of Westford who may observe potential violations of this bylaw shall be able to file a complaint with the Board of Health or its designee who shall investigate whether there is a violation of this bylaw. When deemed necessary the Board of Health or its designee, shall issue a written notice of a violation, and notices thereafter.
- D. This bylaw may be enforced by any lawful means in law or in equity, including but not limited to non-criminal disposition as provided in the Massachusetts General Law, Chapter 40, Section 21D and appropriate chapter of the General Bylaws of the Town of Westford. If non-criminal disposition is elected, then any Establishment which violates any provision of this bylaw shall be subject to the following penalties:
  - First Offense: \$50 fine
  - Second Offense: \$100 fine
  - Third and subsequent Offense: \$200 fineSubsequent offenses shall be determined as offenses occurring within two years of the date of the first noticed offense. Each day or portion thereof shall constitute a separate offense.

### **Section 5 Variance**

- A. Any Establishment may make a written application to the Board of Health for a variance from this bylaw.
- B. Every application for a variance is subject to a public hearing. Notice of the hearing shall be posted as part of a public notice by the Board of Health meeting at which the application will be considered. Notice shall be posted no less than 48 hours before the meeting.
- C. By vote of a majority of its full authorized membership, the Board of Health may grant a variance when, in its opinion, the enforcement would result in an undue burden. Each request for a variance shall be in writing stating the specific provision of this regulation from which a variance is sought, the reason or reasons for seeking the variance, and information to establish a variance.

- D. A variance may be granted for up to six months and extended for like periods upon submission of a renewal application.
- E. Any variance granted by the Board shall be in writing.
- F. A copy of the variance granted under this Section shall be available for public inspection on the premises for which it is issued.

**Section 6 Effective Date**

- A. This bylaw shall take effect January 1, 2019.
- B. Each section of this bylaw shall be construed as separate to the end that if any section, sentence, clause or phrase thereof shall be invalid for any reason, the remainder of this bylaw shall continue in force.

*Selectmen recommendation at Town Meeting*

<b>ARTICLE 26: Town Bylaw Amendment: Section 123.2: Annual List of Delinquent Parties</b>	<i>Board of Selectmen</i>
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To see if the Town will vote to amend the Bylaws of the Town of Westford by adopting the following changes to Section 123.2 as shown below, with additions appearing as underlined text and deletions indicated by the placement of a line through the affected word(s):

The Treasurer/Collector of the Town shall annually no later than that ~~than~~ October 15, and may periodically, furnish to each department, board, officer or commission (hereinafter referred to as the “licensing authority”) that ~~issued~~ issues licenses or permits a list of persons, corporations, or business enterprises (hereinafter referred to as “the party”) that has, ~~as of October 1 of the year,~~ neglected or refused to pay any local taxes, fees, assessments, betterments, or other municipal charges ~~for a period of 12 months or more~~ and that such party has not filed in good faith an application for an abatement of such tax or a pending petition before the Appellate Tax Board.

Or act in relation thereto.

*Selectmen recommend*

**CARE AND CUSTODY OF TOWN LAND**

<b>ARTICLE 27: Name the Boston Road Fire Station the “Fletcher Station 1”</b>	<i>Board of Selectmen</i>
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To see if the Town will vote to name the Boston Road Fire Station the “Fletcher Station 1” in recognition of the many contributions from members of the Fletcher family for our community;

Or act in relation thereto.

*Selectmen recommend*

**ARTICLE 28: Rename the Norman E. Day Elementary School Gymnasium in  
Recognition of Kevin Regan**

*School  
Committee*

To see if the Town will vote to name the Norman E. Day Elementary School gymnasium the “Kevin Regan Gymnasium” in recognition of his service to the community as a Physical Education Teacher and longtime Norman E. Day School principal;

Or act in relation thereto.

*Selectmen recommend*

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 2018.

\_\_\_\_\_  
Scott Hazelton (Chair)

\_\_\_\_\_  
Andrea Peraner-Sweet (Vice-Chair)

\_\_\_\_\_  
Mark Kost (Clerk)

\_\_\_\_\_  
Elizabeth Almeida

\_\_\_\_\_  
G. Thomas Clay

**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 2018



**Article 23**  
Authorize Board of Selectmen  
to Acquire Easements for the  
Groton Rd and Dunstable Rd  
Intersection Improvement  
Project

**Article 21**  
Payment in Lieu of  
Tax Agreement  
Westford Solar  
Holdings LLC  
10 Commerce Way

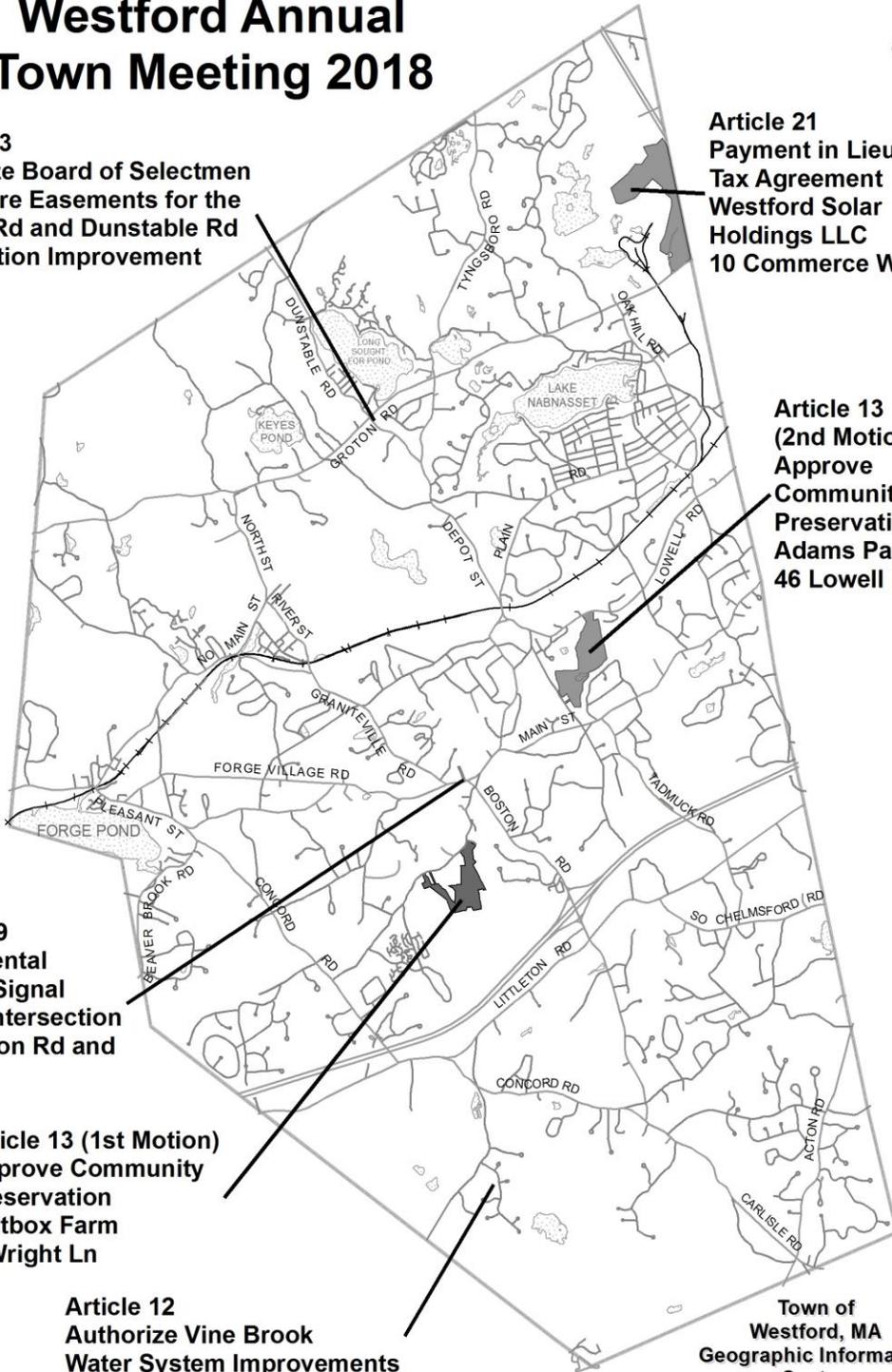
**Article 13**  
(2nd Motion)  
Approve  
Community  
Preservation  
Adams Parcel  
46 Lowell Rd

**Article 9**  
Ornamental  
Traffic Signal  
at the Intersection  
of Boston Rd and  
Main St

**Article 13 (1st Motion)**  
Approve Community  
Preservation  
Saltbox Farm  
1 Wright Ln

**Article 12**  
Authorize Vine Brook  
Water System Improvements

Town of  
Westford, MA  
Geographic Information  
System



<p><b>Town of Westford</b>  <b>PAY CLASSIFICATION PLAN</b>                  Effective July 1, 2018</p>
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**Salary Ranges per Band**

<b>BAND</b>	<b>MIN</b>	<b>MID</b>	<b>MAX</b>
<b>10</b>	125,337	134,226	143,115
<b>9</b>	100,485	117,233	133,980
<b>8</b>	91,350	106,575	121,800
<b>7</b>	85,260	99,470	113,680
<b>6</b>	79,931	93,253	106,575
<b>5</b>	70,035	81,708	93,380
<b>4</b>	65,468	76,379	87,290
<b>3</b>	57,094	66,610	76,125
<b>2</b>	47,959	55,952	63,945
<b>1</b>	41,869	48,847	55,825

<b>BAND</b>	<b>POSITION TITLE</b>
10	Fire Chief
10	Police Chief
9	Deputy Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
8	Facilities Director
7	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

Westford FY2019 Finance Committee Report

<b>BAND</b>	<b>POSITION TITLE</b>
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
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

<b>HOURLY CLASS</b>	<b>MIN</b>	<b>MAX</b>
Auxiliary Firefighter	N/A	12.00
Library Page	11.00	12.00
COA Lead Van Driver	15.15	19.94
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

*Salary range adjustment of 1.5% effective 7/1/18*

## 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.

**NOTES**



Town of Westford  
55 Main Street  
Westford, MA 01886

Presorted Standard

U.S. POSTAGE  
PAID

Westford, MA 01886  
Permit No. 12



COME TO  
**TOWN MEETING**  
AND MAKE YOUR  
VOICE HEARD

**SATURDAY, March**  
**24, 2018**  
**10:00 AM**  
**ABBOT**  
**ELEMENTARY**  
**SCHOOL**