

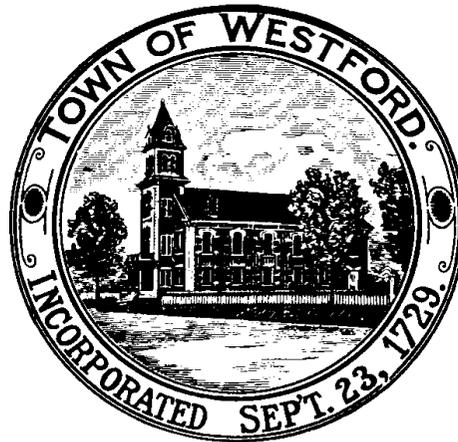
\$124,750,884

Westford Finance Committee

Report and Recommendations

2019 Annual Town Meeting Warrant

**Abbot Elementary School Gym
Saturday, March 23, 2019
10:00 a.m.**



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

Westford FY20 Finance Committee Report

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Town Meeting Information
SATURDAY, March 23, 2019
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: approve 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 1, 2019 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.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, March 25, 2019, 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. There will also be reading glasses of various prescriptions as well as devices that will enhance hearing aids.

Lunch:

There will be a break for lunch from 12:30 – 1:15. Sandwiches and salads will be available for sale (\$7.00) in the cafeteria. Senior residents must register to receive a lunch discount. Please call (978) 692-5523.

Basic Town Meeting Rules:

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

Town Election Date Notice:

Westford will hold the Town election on May 7, 2019. The voter registration deadline for town election is April 17, 2019 at 8 p.m. You can register to vote with the Town Clerk at Town Hall, 55 Main Street.

Finance Committee

Westford's Finance Committee recommends the Town Manager's budget for Fiscal Year 2020 (FY20) to Annual Town Meeting. As you can read in this report, this year the Town Manager, Finance Committee, and Board of Selectmen are recommending a \$117,945,274 operating budget (Article 7). Additional articles bring the total budget to \$124,750,884 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 Manager's recommended (TMR) 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 Treasurer/Collector 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 23, 2019 and let your voice be heard.

Town of Westford Finance Committee (2018-19)

Jerry Koehr, Chair
Hari Vetsa, Vice-Chair
Dennis Galvin, Clerk
Liewei Bao
Heather FitzPatrick
Kristina Greene
Shankar Hegde
Beth Morrison
Patti Pilachowski

FY20 Town of Westford Budget Overview

A balanced budget is being presented to Town Meeting for the fifth 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:

FY20 Budget Policy Direction

The Town Manager will prepare the FY20 operating budget and a three-year projection of expenses and revenue. The FY20 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Continue to fund the OPEB obligation as outlined in the OPEB Funding Policy.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY20 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 FY20, 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 to move forward with the new position or expense.
- As requested at the 2018 Annual Town Meeting, analyze Town and School Safety Task Force recommendations and request funding as appropriate. Continue implementation of recommendations made by the public safety staffing review group.
- Evaluate our health insurance renewal and its impact on our 2020 budget. Investigate options for providing quality health insurance for our employees and retirees, while controlling costs.
- 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.

FY20 Budget Assumptions

The following considerations and guidelines were utilized to develop the FY20 recommended budget:

- Support a budget for FY20 which attempts to maintain similar levels of service to residents as in FY19, 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 \$1,211,026. However, due to budget constraints, the town is funding \$1,011,026 in the FY20 operating budget (Article 7) and supplementing the appropriation in the amount of \$200,000 (Article 2). The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY20 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$18,586 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 12).
- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, the only contract is settled through FY20 is the IAFF (International Association of Fire Fighters) contract which expires on June 30, 2020. The CWA (administrative staff, licensed well technicians, library staff, dispatchers, etc.), WPA (police), WSO (Westford Superior Officers), OPEIU (mid-management), and WPWA (highway staff) contracts all expire June 30, 2019. For the Schools, the School Office Professionals contract expired at the end of FY18. The Unit E (Teaching Assistants) and the Custodians/Maintenance agreements expire at the end of FY19. Unit A (Teachers), Unit B (Coordinators), Unit C (Nurses), and Unit G (Reading/Math Interventionists) expire at the end of FY20. Lastly, the Central Office Support and Food Service Workers agreements expire at the end of FY21.
- Fund \$1,721,328 in capital appropriations in "Pay-as-You-Go" from free cash. Another \$575,000 in available funds is being allocated from the Water Enterprise and \$27,254 from the Ambulance Enterprise to fund their respective capital requests. There is currently \$170,543 in the capital stabilization fund, and we are recommending transferring \$270,000 from Free Cash to capital stabilization to ensure we have emergency funds available for our continually aging infrastructure.
- Pay the projected FY19 snow & ice deficit of \$400,000 with free cash (Article 2) rather than raising the deficit during the October Special Town Meeting as has been done in previous years.
- Uses Governor's initial state aid budget as a projection for FY20.
- Plan for \$1,000,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY20.

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 **\$117,945,274** for FY20.

FY20 Recommended Budget

Description	Amount	Page
Operating budget	\$117,945,274	48
Capital appropriations	\$1,721,328	45
Other articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$3,377,596	
Other amounts to be raised (Cherry Sheet offsets – school choice and public libraries)	\$550,467	
State & county cherry sheet charges (state/county charges for services to Westford) – estimated	\$635,503	
Allowance for abatements	\$520,716	
TOTAL FY20 BUDGET	\$124,750,884	

Operating Budget

The Town’s operating budget is **\$117,945,274** for FY20. This year’s operating budget increases by \$3,277,981, or 2.86%, over the FY19 operating budget.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.40% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 19.99% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.29%, Debt Service at 6.42%, Enterprise Funds at 6.19%, and Community Preservation at 0.71% of the budget.

The chart on page 7 highlights each departments’ increase over the previously approved FY19 budget and its contribution to the overall budget increase. The Westford Public Schools represent 40.0% of the operating budget’s increase from FY19 to FY20. Employee Benefits & Miscellaneous is the next largest contributor to the budget increase at 15.4%, followed by Debt Service (13.0%), Human Resources (10.4%), the Police Department (4.3%), and the Nashoba Valley Technical High School Assessment (4.2%). 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 67.08% over ten years, from \$6,455,000 in FY10 to a projected \$10,785,240 in FY20. The Middlesex retirement assessment for FY19 increased by 5.10% to \$5,152,765 from the previous year. Since FY10,

this assessment has increased by 101.10% as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.8% of our total budget. The Town employs 1,011.6 full-time equivalents/people (FTE). 780.6 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. 687.4 of the school employees are funded in the General Fund and 93.2 employees are funded from grants and revolving funds. 231 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 \$41.4 million in debt obligations, including \$35.1 million in outstanding principal and \$6.3 million in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$31.3 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$10.1 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 \$1,721,328 represents an increase of \$113,533 from the FY19 amount of \$1,607,795. The Water Enterprise is also requesting authorization to use retained earnings of \$575,000 for water main replacements, a vehicle, and an Uninterrupted Power Source. Lastly, \$27,254 in Ambulance Enterprise retained earnings is recommended for new cots for an 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 FY20 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 \$19,600, or 3.91% 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.

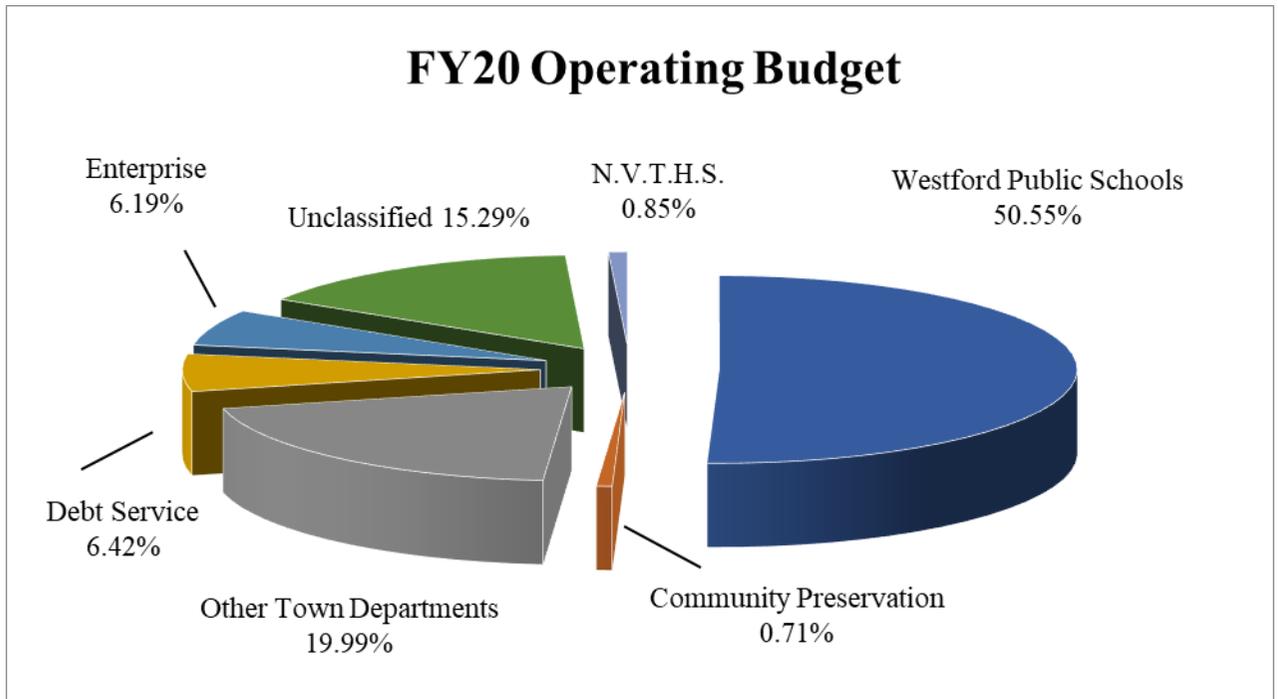
Westford FY20 Finance Committee Report

Allocation of FY20 Funding by Department

		FY18	FY19	FY20	% Increase	% of Total
	DEPARTMENT	ACTUAL	BUDGET	TMR BUDGET	FY19-FY20	Increase
122	Selectmen	19,398	23,790	21,993	-7.55%	0.0%
123	Town Manager	414,270	444,243	452,385	1.83%	0.2%
131	Finance Committee	8,606	128,962	158,665	23.03%	0.7%
132	Finance Director	129,523	134,902	138,890	2.96%	0.1%
135	Town Accountant	317,628	319,825	316,516	-1.03%	-0.1%
141	Board of Assessors	267,591	295,251	373,919	26.64%	1.9%
145	Treasurer/Collector	298,514	311,233	298,009	-4.25%	-0.3%
151	Town Counsel	140,294	235,000	190,000	-19.15%	-1.1%
152	Human Resources	250,558	319,811	745,360	133.06%	10.4%
155	Technology	945,160	1,003,806	1,009,216	0.54%	0.1%
161	Town Clerk	242,699	287,768	286,585	-0.41%	0.0%
170	Permitting Department	266,687	286,087	295,898	3.43%	0.2%
171	Conservation Commission	88,547	93,931	94,551	0.66%	0.0%
175	Planning Board	41,044	89,205	99,148	11.15%	0.2%
176	Zoning Board of Appeals	2,590	2,395	2,395	0.00%	0.0%
192	Town Hall Maintenance	111,042	124,339	121,089	-2.61%	-0.1%
199	Public Buildings & Property Maintenance	66,740	100,012	113,782	13.77%	0.3%
210	Police Department	5,051,309	5,274,284	5,448,187	3.30%	4.3%
215	Public Safety Communications	849,987	860,336	841,464	-2.19%	-0.5%
220	Fire Department	3,248,589	3,478,608	3,595,477	3.36%	2.9%
241	Building Department	319,289	384,058	386,763	0.70%	0.1%
244	Sealer Weights & Measures	3,000	3,000	3,000	0.00%	0.0%
291	Emergency Management	13,047	13,184	13,360	1.33%	0.0%
292	Animal Control	60,292	65,025	70,036	7.71%	0.1%
294	Tree Warden	37,139	37,176	37,220	0.12%	0.0%
300	Westford Public Schools	56,349,197	57,997,394	59,626,571	2.81%	40.0%
310	Nashoba Tech	706,472	828,888	1,000,697	20.73%	4.2%
410	Engineering Department	241,617	250,482	254,992	1.80%	0.1%
421	Highway Department	2,969,693	2,766,180	2,756,749	-0.34%	-0.2%
427	Stormwater Management	43,166	48,000	48,000	0.00%	0.0%
432	Recycling	527,064	588,890	597,020	1.38%	0.2%
433	Solid Waste	1,166,221	1,220,338	1,239,000	1.53%	0.5%
442	Wastewater Treatment Management	208,491	237,159	239,215	0.87%	0.1%
491	Cemetery Department	92,852	110,910	131,710	18.75%	0.5%
510	Board of Health	455,526	474,603	480,058	1.15%	0.1%
541	Council on Aging	503,476	516,960	538,239	4.12%	0.5%
543	Veterans Services	122,927	144,154	141,701	-1.70%	-0.1%
610	Library	1,599,439	1,697,120	1,700,193	0.18%	0.1%
650	Parks	376,752	271,343	277,514	2.27%	0.2%
660	Land Management	38,461	42,000	40,500	-3.57%	0.0%
670	Historical Commission	9,222	16,700	16,650	-0.30%	0.0%
710	Debt Service	6,591,600	7,044,829	7,575,805	7.54%	13.0%
940	Otherwise Unclassified	(1,130,222)	(1,038,336)	(949,632)	-8.54%	2.2%
945	Employee Benefits & Miscellaneous	16,184,249	17,340,184	17,969,213	3.63%	15.4%
990	Transfers to/from Other Trusts	987,750	860,115	1,011,026	17.55%	3.7%
	Reserve Fund Transfers to Capital					
	Total General Fund	101,237,498	105,734,144	109,809,129	3.85%	100.0%
240	Community Preservation Fund	875,975	1,369,704	837,443	-38.86%	-16.2%
600	Water Enterprise	3,671,426	4,551,637	4,420,963	-2.87%	-4.0%
630	Recreation Enterprise	1,342,285	1,620,985	1,450,938	-10.49%	-5.2%
640	Ambulance Enterprise	1,367,189	1,390,823	1,426,801	2.59%	1.1%
	Total Budget	108,494,372	114,667,293	117,945,274	2.86%	100.0%

Westford FY20 Finance Committee Report

	FY19 Budget	FY20 TMR Budget	\$ Change from last year	% Change from last year
General Government	4,200,560	4,718,401	517,841	12.33%
Public Safety	10,115,671	10,395,507	279,836	2.77%
Education (WPS & NVTHS)	58,826,282	60,627,268	1,800,986	3.06%
Public Works	5,221,959	5,266,686	44,727	0.86%
Health & Human Services	1,135,717	1,159,998	24,281	2.14%
Culture & Recreation	2,027,163	2,034,857	7,694	0.38%
Debt Service	7,044,829	7,575,805	530,976	7.54%
Unclassified	17,161,963	18,030,607	868,644	5.06%
Community Preservation Fund	1,369,704	837,443	(532,261)	(38.86%)
Water Enterprise Fund	4,551,637	4,420,963	(130,674)	(2.87%)
Recreation Enterprise Fund	1,620,985	1,450,938	(170,047)	(10.49%)
Ambulance Enterprise Fund	1,390,823	1,426,801	35,978	2.59%
TOTAL OPERATING BUDGET	114,667,293	117,945,274	3,277,981	2.86%



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 2020 budget, expenses are growing at a compounded annual growth rate (CAGR) of 3.1% before "adjustments" (items that materially affect comparisons), or 3.0% after "adjustments." Revenues are growing at a CAGR of 3.2%. 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 fifth consecutive year.

General Government expense is growing at a rate of 1.6% 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 3.2% and 5.6%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.1%. Health and Human Services is growing at 4.3% 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 (+0.9% 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 FY20)

	<i>DOLLARS IN 000'S</i>				Adjustments	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2020</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$4,718	\$1,138	2.8%	(\$502)	\$636	1.6%
Public Safety	\$7,007	\$10,396	\$3,389	4.0%	(\$361)	\$3,028	3.7%
Westford Public Schools	\$43,489	\$59,627	\$16,138	3.2%		\$16,138	3.2%
Nashoba Tech	\$582	\$1,001	\$419	5.6%		\$419	5.6%
Public Works	\$4,292	\$5,267	\$975	2.1%		\$975	2.1%
Health & Human Services	\$760	\$1,160	\$400	4.3%		\$400	4.3%
Culture and Recreation	\$1,681	\$2,035	\$354	1.9%		\$354	1.9%
Debt Service	\$9,713	\$7,576	(\$2,137)	-2.5%		(\$2,137)	-2.5%
General Liability and Employee Benefits	\$9,591	\$18,030	\$8,439	6.5%		\$8,439	6.5%
Total General Fund	\$80,759	\$109,810	\$29,115	3.1%	(\$863)	\$28,252	3.0%
Other Impacts to General Fund							
Net Enterprise Subsidies	\$594	\$573	(\$26)	-0.4%		(\$26)	-0.4%
Other	\$1,723	\$1,707	\$18	-0.1%		\$18	-0.1%
Total	\$83,081	\$112,090	\$29,107	3.0%	(\$863)	\$28,244	3.0%
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$81,882	\$26,435	4.0%		\$26,435	4.0%
State Aid	\$19,882	\$21,652	\$1,770	0.9%		\$1,770	0.9%
Local Revenue	\$6,467	\$8,438	\$1,971	2.7%		\$1,971	2.7%
Other	\$84	\$117	\$33	3.4%		\$33	3.4%
Free Cash			\$0	INF		\$0	INF
Total	\$81,880	\$112,089	\$30,209	3.2%	\$0	\$30,209	3.2%

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

FY20 Projected Revenue

	FY19 Budgeted Revenue	% of Tot. Rev.	FY20 Projected Revenue	% of Tot. Rev.	% Change from FY19
Property Tax Revenue (residential & commercial) – Base*	\$77,539,103		\$80,881,657		3.32%
New Growth	740,243		1,000,000		35.09%
Sub-total: Property Tax Levy	78,279,346	62.8%	81,881,657	65.6%	4.60%
State Aid	21,433,600	17.2%	21,651,841	17.4%	1.02%
Local Revenue	8,280,007	6.7%	8,437,915	6.8%	1.91%
Enterprise Revenue/Retained Earnings Appropriations (Water, Ambulance & Recreation)	8,018,813	6.5%	7,164,136	5.7%	-10.66%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	5,661,970	4.5%	2,880,598	2.3%	-49.12%
Appropriations from Free Cash (estimated)	2,915,912	2.3%	2,734,737	2.2%	-6.21%
Total Revenue	\$124,589,648	100.0%	\$124,750,884	100.0%	0.13%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.0%	0	0.0%	
Total Outlay	\$124,589,648	100.0%	\$124,750,884	100.0%	0.13%

**Note: The Tax Revenue Base increase of 4.60% is not the effective tax rate increase. The effective tax rate increase is projected to be 3.32% (\$80,881,657/\$78,279,346) 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 property tax revenue dollars, but we have experienced several low to moderate years after Cornerstone Square and Princeton Properties were completed. However, there are currently plans for several developments to be completed in time to be added to the FY20 new growth, including 240 apartment units along Route 110, Abbot Mill Phase II which will add 102 apartments, and other smaller developments. The Permitting Department and Assessor’s Office developed an analysis that anticipates between \$1,000,000

and \$1,500,000 in new growth for FY20. The budget presented at town meeting is using the \$1,000,000 new growth figure to be conservative.

The data above concerning the state aid represents the governor's initial budget proposal from the end of January 2019. The Chapter 70 funding (for education) is proposed to increase by 0.57%, and Unrestricted Government Aid is increasing by 2.70%. The overall impact is a 1.02% increase in state aid.

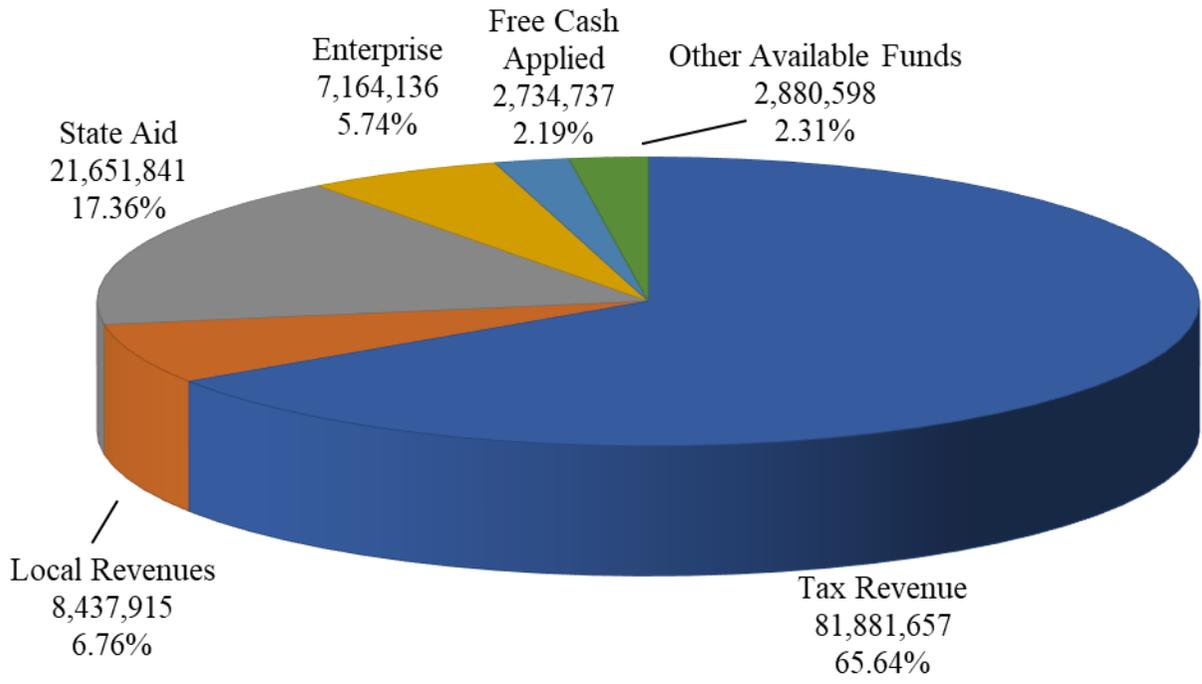
Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 2.50%, due primarily to an expected increase in licenses and permits and motor vehicle excise taxes as several developments are being built in town.

The enterprise revenue/retained earnings appropriation is decreasing by 10.66%, or \$854,677, due primarily to a decrease in retained earnings being applied towards capital for the water enterprise (\$760,000 in FY19 vs. \$353,919 in FY20) and ambulance enterprise (\$321,902 in FY19 vs. \$27,254 in FY20). At this time, the Town is still subsidizing both the Ambulance (\$526,801) and Recreation Enterprise Funds (\$45,938).

The amount of available funds used has decreased by 49.12% from \$5,661,970 in FY19 to \$2,880,598 in FY20. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY20 Council on Aging budget, \$15,000 from Sale of Cemetery Lots to offset the FY20 Cemetery Budget, \$18,586 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$202,846 from unused general fund premium to offset capital projects, \$221,081 from available water enterprise capital funds, \$83,500 from overlay surplus, \$10,554 to apply unspent premiums towards the Roudenbush Rehabilitation project, \$15,640 from the Fund Balance Designated for Debt Service to offset the operating budget, and \$2,310,391 in Community Preservation funding.

The appropriation from free cash is decreasing by \$181,175 or 6.21% from \$2,915,912 in FY19 to \$2,734,737 in FY20. One substantial reason for this decrease is that the town had several articles at the October 2018 Special Town Meeting that appropriated \$200,000 in Free Cash to fund the Town and School Safety RFP and \$217,800 to pay for the paving of Vinebrook Estates. Also, in FY19, the Town voted to transfer \$100,000 into the health insurance stabilization account from free cash. This year, the town is recommending using \$1,721,328 in Free Cash to fund the capital plan, \$400,000 to fund the snow & ice deficit, \$270,000 to transfer to the capital stabilization fund, \$200,000 to transfer to the OPEB trust fund, \$89,500 in FY19 budget supplementals, and \$53,909 to fund ongoing perchlorate remediation expenses.

FY20 Estimated Revenue / Available Funds



A Balanced Budget

For the fifth consecutive year, the Town Manager 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 Special Town Meeting in the fall to make the appropriate budget adjustments 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 8.49% of the operating budget, or \$3,752,197 over the 5% minimum recommended reserves as of July 1, 2019.

Capital Projects and Equipment

Our Town's infrastructure continues to require a significant amount of capital to preserve our assets from deteriorating. The Finance Committee advocates deliberate, and prioritized capital planning of the funds used for capital purchases. 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 \$1,721,328 in capital that the Town is spending from free cash to fund the 17 capital items and projects as described in the first motion of Article 3. In addition, the Capital Planning Committee is recommending the transfer \$270,000 from free cash to the capital stabilization fund to replenish the funds used for the purchase of 63 Main Street and the combined dispatch center. The use of free cash to fund capital items was a recommendation made to the finance staff from Standard & Poor's. The full list of capital recommendations is outlined in Article 3.

The Capital Committee also recommends \$202,846 for the Complete Streets construction for the Abbot School and Acton Road sidewalk projects. The town is seeking to fund these projects from the reauthorization of remaining capital from the reappropriation of excess bond premiums. In addition, they are recommending that the town bond \$500,000 to repair and pave roadways.

Westford FY20 Finance Committee Report

Additionally, the Finance Committee recommends \$1,802,254 of capital items that the town would fund from Enterprise retained earnings, the reappropriation of prior capital projects, and bonding. The water enterprise is requesting authorization to borrow \$1,200,000 for the rehabilitation of the Town Farm water tank. They are also seeking to use available funds for the Emerson and Jonas Roads water main replacement (\$500,000), Uninterrupted Power Supply (\$40,000), and a vehicle (\$35,000). The ambulance enterprise is requesting to appropriate \$27,254 for a new cot for the ambulance.

FY18-FY20 Financial Summary and Reserves

Financial Summary	FY18 Budget	FY19 Budget	FY20 Projected
Operating Budget	110,568,373	114,361,819	117,945,274
Capital Plan – “Pay as You Go”	1,818,667	1,607,795	1,721,328
Total Other Articles	3,009,787	6,897,114	3,377,596
Total Other Amounts to be Raised	578,414	584,199	550,467
State and City Cherry Sheet Charges	541,237	637,606	635,503
Allow Abate & Exempt (Overlay)	414,903	501,115	520,716
Total Amount to be Raised	116,931,381	124,589,648	124,750,884
Tax Revenue	75,011,644	78,279,346	81,881,657
Local Revenue	8,102,955	8,280,007	8,437,915
State Aid	21,247,945	21,433,600	21,651,841
Free Cash – Offset Tax Rate	241,143	0	0
Free Cash – Appropriations From	3,343,554	2,915,912	2,734,737
Other Available Funds	2,478,964	5,661,970	2,880,598
Enterprise Revenue	6,505,176	8,018,813	7,164,136
Total Revenue	116,931,381	124,589,648	124,750,884

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY18 Budget	FY19 Budget	FY20 Projected
Free Cash – Beginning Balance	4,095,096	3,916,986	3,791,681
Free Cash Applied	(3,343,554)	(2,915,912)	(2,734,737)
Est. Free Cash Generated	3,165,444	2,790,607	800,000
Free Cash – Ending Balance	3,916,986	3,791,681	1,856,944
Stabilization Cash Fund Balance	5,289,370	5,329,369	5,374,370
Total Cash Reserves – Ending Balance	9,206,356	9,121,051	7,231,313
Minimum Recommended Reserves - 5% of Operating Budget	5,209,378	5,368,853	5,575,791
Above (Below) Minimum Recommended Reserves	3,996,978	3,752,197	1,655,522

Department Detail – General Government

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase	% Increase
Personal Services	2,588,582	2,820,807	2,872,124	51,317	1.82%
Expenses	1,012,467	1,179,755	1,196,277	16,522	1.40%
Sub-Total	3,601,050	4,000,562	4,068,401	67,839	1.69%
Other*	9,842	199,998	650,000	450,002	225.00%
Total	3,610,892	4,200,560	4,718,401	517,841	12.33%

* 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 (HR)
- Permitting Department
- Zoning Board of Appeals

The recommended FY20 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 \$67,839 (1.69%) from the FY20 budget request vs. the FY19 budget. When the \$450,002 (225.00%) net increase in the Compensation Reserve in HR and the Finance Committee Reserves are factored in, the overall General Government budget increases by \$517,841 (12.33%).

- **Personal Services:** General Government Personal Services increased collectively by \$51,317, or 1.82%. Only the IAFF (International Association of Fire Fighters) labor contract is settled through FY20. The remaining five contracts all expire on June 30, 2019, which is the reason for the increase to the compensation reserve. Once a labor contract is settled, the funds are transferred from the compensation reserve to the impacted budgets to fund the contract. Due to a retirement in the Treasurer/Collector's office, the Finance Department was able to reorganize and create efficiencies, savings approximately \$25,000 in budget savings while increasing the Senior Assistant's hours to 37.5 per week in the Assessors.
- **Expenses:** General Government Expenses increased by \$16,522, or 1.40% in the FY20 budget request vs. the FY19 budget. The primary reason for the increase is because every five years, the Assessor's office is required to perform a full revaluation of the town to be in

compliance with state law. This requires them to contract additional workers at a cost of \$83,500. To pay for this, the Board of Assessors agree to release excess overlay in the same amount so it does not have an impact on the bottom line.

- **Reserves:** The total increase in Reserves in the FY20 budget request of \$650,000 vs. the FY18 budget of \$199,998 is somewhat misleading because it compares the gross amounts of reserves budgeted in FY20 vs. the net reserve amounts in FY19 (which reflects known transfers out from these accounts in FY19.) 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 or 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 FY19 from the Finance Committee Reserve fund are listed on page 44.

Department Detail - Public Safety

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase	% Increase
Personal Services	8,663,859	9,161,695	9,400,454	238,759	2.61%
Expenses	918,793	953,976	995,053	41,077	4.31%
Total	9,582,652	10,115,671	10,395,507	279,836	2.77%

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 \$173,903 or 3.30% from \$5,274,284 in FY19 to \$5,448,187 in FY20. A recommended budget increase in Personnel Services of \$184,013 or 3.90% from \$4,722,243 in FY19 to \$ 4,906,256 in FY20 is primarily due to increased costs related to the addition of one patrolman position and the cost of overtime to fill vacancies to maintain minimum authorized staffing levels. A \$10,110 decrease or (1.83%) is recommend in Expenses from \$ 552,041 in FY19 to \$541,931 in FY20. This is the result of the Town Manager reducing vehicle and equipment maintenance, training, as well as removing one replacement cruiser.

Public Safety Communications

The Public Safety Communications Department budget is recommended to decrease by \$18,872 or (2.19%) from \$860,336 in FY19 to \$841,464 in FY20. 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. Personnel Services are budgeted for a decrease of \$5,515 or (0.68%) from \$806,886 in FY19 to \$801,371 in FY20. Expenses are budgeted to decrease by \$13,357 or (24.99%) from \$53,450 in FY19 to \$40,093 in FY20. This department received a reserve fund transfer in the amount of \$15,126 to upgrade their Motorola Consoles with new hardware and software to stay connected to the state network. There were also increases to uniform allowances and a 3.00% increase in contracted services.

Fire Department

The Fire Department budget is recommended to increase by \$ 116,869 or 3.36% from \$3,478,608 in FY19 to \$3,595,477 in FY20. Personal Services have increased by \$59,615 or 1.87% from \$3,192,498 in FY19 to \$3,252,113 in FY20. These increased costs are related to overtime for backfilling vacant positions, salary step increases, and two additional personnel, who will have staggered start dates in FY20. A recommended increase in Expenses of \$57,254 or 20.01% from \$286,110 in FY19 to \$343,364 in FY20 seeks to cover increased costs related to utilities at the new "Fletcher 1 Fire Station."

Building Department

The Building Department Budget is recommended to increase \$2,705 or 0.7% from \$384,058 in FY19 to \$386,763 in FY20. Personnel Services are budgeted to decrease slightly by \$85 or (0.02%) from \$367,383 in FY19 to \$367,298 in FY20. Costs associated with the Building Department have remained relatively stable with minor increases due to longevity and the addition of a part time zoning officer and a full time Assistant Building Inspector. The additional cost of the Inspector's position was offset by retirements within the department. Expenses will increase by \$2,790 from \$16,675 in FY19 to \$19,465 or 16.73% in FY20 due to increases in vehicle maintenance and training and development.

Sealer of Weights and Measures

The Sealer of Weights and Measures budget remains consistent from FY19 to FY20 at \$3,000 for contracted services.

Emergency Management

The Emergency Management budget is recommended to increase by \$176 or 1.33% from \$13,184 in FY19 to \$13,360 in FY20. This was the result of an increase in the personal services account due to a COLA for both co-directors.

Animal Control

The Animal Control budget is recommended to increase by \$5,011 or 7.71% from \$65,025 in FY19 to \$70,036 in FY20. Most of the increase in the budget is to due expenses related to the kennel and additional animal control supplies.

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 FY20 budget recommends an increase of \$44, or 0.12%, from \$37,176 in FY19 to \$37,220 in FY20. The increase is related to an increase in the stipend for the Tree Warden. Expenses remain stable as the town maintains an annual \$35,000 service contract.

Department Detail - 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.

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase	% Increase
Westford Public Schools	56,349,196	57,997,394	59,626,571	1,629,177	2.81%
Nashoba Tech	706,472	828,888	1,000,697	171,809	20.73%
Total	57,055,668	58,826,282	60,627,268	1,800,986	3.06%

Westford Public Schools

For FY20, the Town Manager and Finance Committee recommend the Westford Public Schools’ budget of \$59,626,571. This is an increase of \$1,629,177, or 2.81%, over the FY19 budget of \$57,997,394.

The chart below breaks down the School Committee’s FY20 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 FY19, 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 new costs such as incremental mandated Special Education program costs, program improvements based on student needs, 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.

FY19 General Fund Appropriation	\$57,997,394	
FY20 Superintendent’s Budget before New Requests	\$59,959,324	3.38% increase
FY20 Additional Funding Request	\$735,093	
FY20 Total Superintendents Request	\$60,694,417	4.65% increase
FY20 Reductions to meet Town Manager Budget	(\$1,067,846)	
FY20 Finance Committee recommendation	\$59,626,571	2.81% increase

FY20 Additional Staffing & Funding Required to Meet Current Student Needs:

Need	Grade Level	Reason	Amount
1.0 FTE Special Education Teacher at Nabnasset	Gr K-2	This staff member was hired in FY19 due to an unanticipated increase in children requiring Individual Education Plans (IEP). The position must be financially recognized in FY20.	\$86,341
1.0 FTE Special Education Teacher at Blanchard	Gr 6-8	This staff member was hired in FY19 due to an unanticipated increase in children requiring Individual Education Plans (IEP). The position must be financially recognized in FY20.	\$80,610
0.5 FTE Adjustment Counselor at Abbot	Gr 3-5	This position was instituted four years ago using federal Title I grant funds. WPS did not qualify for Title I funds in the 2018-2019 school year, but the need for the adjustment counselor at Abbot remains. The position must be financially recognized in FY20.	\$30,691
Funding for additional outsourced special education transportation	Systemwide	Additional funds are needed for special education transportation routes that are currently outsourced due to an inability to accommodate all of the required van routes using WPS vans.	\$160,000
Town/School shared Facilities Director and Administrative Assistant	N/A	The budget for FY19 included funding for the School share of the cost of these two positions (.75 FTE each) for a partial year. This request supplements the amount that is already in the budget to bring the funding to the amount necessary for a full year for FY20.	\$65,147
4.0 FTE Contingency General Education and Special Education Teaching Positions	Systemwide-Growth	These positions have been requested to address anticipated enrollment increases from the 650+ residential units that are currently under construction or going through the permitting process. The new housing units will begin to impact school enrollment in the 2019-2020 school year.	\$239,052
Funding for additional regular day school buses	Systemwide - Growth	The need for additional school buses is generated by the anticipated new town-wide residential growth. These vehicles will address issues of capacity and run time.	\$125,252
Funding for additional special education transportation	Systemwide-Later school start times	The School Committee's goal of adjusting school start times will require additional funds to support a two-tier transportation schedule. This funding request is for an additional three leased special education vans and 4.0 FTE van staff.	\$148,000

Westford FY20 Finance Committee Report

Additional offset to School Choice	Systemwide	The transfer of costs from the operating budget to the School Choice account will be increased by \$200,000 to partially offset some of the new requests for FY20.	-\$200,000
Total FY20 Additional Funding Requests			\$735,093

FY20 Reductions to meet Town Manager Budget:

Reduction	Grade Level	Rationale	Amount
Tier 1:			
Funding for additional special education transportation	Systemwide- Later school start times	Defer the implementation of later school start times until FY21. Remove request for additional funds for special education transportation vans and staff.	\$148,000
2.0 Middle School Teachers	Gr 6-8	Reduce staff to reflect enrollment decreases.	\$108,000
Summer Curriculum Development	Systemwide	Eliminate funding for summer curriculum work.	\$15,000
Challenge Success Survey	Systemwide	Eliminate funding for Stanford University Challenge Success survey.	\$18,000
Curriculum Coordinator Stipends	Systemwide	Reduce funding for extra days beyond contractual year.	\$5,000
Professional Development Substitutes	Systemwide	Reduce funding and bring more PD in-house.	\$4,000
Student Activities Stipends	Gr 9-12	Reduce budget funding for advisor stipends and raise the activity fee from \$60 to \$100 at WA to cover the cost.	\$40,000
Entrepreneurship Partnership	Gr 9-12	Discontinue WA participation in the Babson College Entrepreneurial Leadership Boston Cup.	\$10,000
Tier 2:			
Short-term Substitutes	Gr 9-12	Restructure substitute coverage for daily subs at Westford Academy.	\$15,000

Westford FY20 Finance Committee Report

6.0 FTE General Education Teaching Assistants	Gr K-2	Eliminate 2.0 FTE positions at each K-2 school (6.0 FTE total).	\$114,000
Net 2.0 FTE Pre-First Teachers	Gr K-2	The Pre-First program at the K-2 grade level will be eliminated. This will result in a reduction of 3.0 FTE Pre-First Teachers, with an addition of 1.0 FTE Gr 1 Teacher at Nabnasset only, due to projected Gr 1 enrollment.	\$108,000
Net 2.5 FTE reduction - Elementary Digital Learning Specialists	Gr K-5	Eliminate 4.5 FTE Digital Learning Specialists at Gr K-5. Add 1.0 FTE Elementary Curriculum Coordinator and 1.0 FTE Technician to address program requirements and building needs.	\$94,000
Living Lab Program	Gr K-5	Discontinue separate Living Lab program at Gr K-5.	\$22,000
1.0 FTE Teacher at Westford Academy	Gr 9-12	Staff assignments will be adjusted to produce an overall net decrease of 1.0 FTE at Westford Academy.	\$54,000
Tier 3:			
4.0 FTE Contingency General Education and Special Education Teaching Positions	Systemwide-Growth	Funds were added in the FY20 new requests to address anticipated growth due to new residential developments in Westford. This new request has been reduced, leaving approximately \$50,000 as a contingency in the operating budget.	\$187,594
Funding for additional regular day school buses	Systemwide-Growth	This new request for growth-related regular day transportation funding has been eliminated. Enrollments will be followed closely in the coming months as the new housing units are occupied.	\$125,252
Total FY20 Reductions			\$1,067,846

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 FY18 Actual, FY19 Budget and FY20 Recommended School budgets.

		FY18	FY19	FY20	FY19-FY20	
FUNC	DESCRIPTION	Actual	Budget	Budget	Variance	%
1110	SCHOOL COMMITTEE	8,453	7,930	7,930	-	-
1210	SUPERINTENDENT	289,227	311,831	318,387	6,556	2.1
1220	ASSISTANT SUPERINTENDENT	220,864	225,750	229,470	3,720	1.6
1410	BUSINESS OFFICE	426,486	453,199	469,193	15,994	3.5

Westford FY20 Finance Committee Report

1420	HUMAN RESOURCES & BENEFITS	181,856	194,948	202,468	7,520	3.9
1420	COMPENSATION RESERVE	-	11,088	261,009	249,921	*
1430	LEGAL SERVICES & SETTLEMENTS	55,535	61,382	61,382	-	-
1450	SWIDE INFO MGMT/ TECHNOLOGY	279,547	293,680	295,297	1,617	0.6
2100	CURRICULUM DIRECTORS	458,504	473,979	466,694	-7,285	-1.5
2210	SCHOOL LEADERSHIP / BLDG LEVEL	2,751,579	2,914,732	2,953,370	38,638	1.3
2250	NON - INSTRUCTIONAL BLDG TECH	33,873	41,000	40,280	-720	-1.8
2305	CLASSROOM TEACHERS	24,648,433	25,691,346	26,115,127	423,781	1.6
2310	TEACHER SPECIALISTS	4,708,981	4,915,965	5,218,888	302,923	6.2
2315	INSTR COORD / TEAM LEADERS	505,244	548,482	579,401	30,919	5.6
2320	MEDICAL / THERAPEUTIC SERVICES	1,309,766	1,295,525	1,343,910	48,385	3.7
2325	TEACHER SUBSTITUTES	326,923	491,936	476,936	-15,000	-3.0
2330	INSTRUCTIONAL ASSISTANTS	3,015,315	3,168,194	3,097,327	-70,867	-2.2
2340	LIBRARY / MEDIA CENTER SALARIES	741,730	769,595	786,323	16,728	2.2
2355	SUBS FOR PROF DEVELOPMENT	14,198	28,000	24,000	-4,000	-14.3
2357	PROF DEVELOPMENT EXPENSES	507,239	528,748	625,384	96,636	18.3
2410	TEXTBOOKS & RELATED	172,825	168,089	151,829	-16,260	-9.7
2415	LIBRARY INSTRUCTIONAL MATERIAL	52,840	51,000	43,000	-8,000	-15.7
2420	INSTRUCTIONAL EQUIPMENT	88,000	23,370	23,370	-	-
2430	GENERAL INSTRUCTIONAL SUPPLIES	429,800	489,080	479,425	-9,655	-2.0
2440	OTHER INSTRUCTIONAL SERVICES	48,654	127,400	79,900	-47,500	-37.3
2451	CLASSROOM INSTRUCTIONAL TECH	197,216	72,328	72,328	-	-
2453	LIBRARY INSTRUCTIONAL HARDWARE	328	2,779	2,779	-	-
2455	INSTRUCTIONAL SOFTWARE	139,488	105,503	142,963	37,460	35.5
2710	GUIDANCE & ADJUST COUNSELORS	2,017,777	2,142,381	2,262,905	120,524	5.6
2720	TESTING & ASSESSMENT	30,359	35,715	34,280	-1,435	-4.0
2800	PSYCHOLOGICAL SERVICES	283,570	310,874	334,662	23,788	7.7
3100	PARENT LIAISON SERVICES	2,255	2,000	2,000	-	-

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3200	HEALTH SERVICES	681,596	742,305	789,899	47,594	6.4
3300	TRANSPORTATION	2,792,735	2,704,613	2,957,183	252,570	9.3
3400	FOOD SERVICES	82	-	-	-	-
3510	ATHLETICS	508,744	510,770	511,221	451	0.1
3520	OTHER STUDENT ACTIVITIES	191,249	185,012	145,762	-39,250	-21.2
3600	SCHOOL SECURITY	85,613	73,500	73,500	-	-
4110	CUSTODIAL SERVICES	1,946,286	1,897,676	1,891,561	-6,115	-0.3
4120	HEATING OF BUILDINGS	541,277	557,900	557,900	-	-
4130	UTILITIES	762,060	811,700	811,700	-	-
4210	MAINTENANCE OF GROUNDS	91,523	73,600	73,600	-	-
4220	MAINTENANCE OF BUILDINGS	1,272,218	812,149	877,821	65,672	8.1
4225	BUILDING SECURITY	137,722	98,000	98,000	-	-
4230	MAINTENANCE OF EQUIPMENT	100,865	100,994	100,994	-	-
4400	NETWORKING/ TELECOMMUNICATIONS	164,533	117,660	122,660	5,000	4.2
4450	TECHNOLOGY MAINTENANCE	334,794	366,390	417,927	51,537	14.1
5150	EMPLOYEE SEPARATION COSTS	30,470	50,000	50,000	-	-
5260	NON - EMPLOYEE INSURANCE	3,925	6,000	6,000	-	-
5300	LEASE OF EQUIPMENT	127,296	145,200	145,200	-	-
6200	CIVIC ACTIVITIES	3,844	4,000	4,000	-	-
7000	FIXED ASSETS/EQUIPMENT	220,850	-	-	-	-
9000	TUITIONS	2,404,650	2,782,096	2,789,427	7,331	0.3
FY 2020 SCHOOL COMMITTEE BUDGET		56,349,197	57,997,394	59,626,571	1,629,177	2.81

* Certain amounts from the FY19 budget have been reclassified, particularly Function 1420 Compensation Reserve, once contracts have been settled.

System-wide Enrollment & Staffing

Over the past few years, system-wide enrollment showed a declining trend, but it is anticipated to increase with the pending new 650+ residential units. 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 continue to increase over the next several years. 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 educational and developmental 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	Actual	5,095	698.4	93.2	791.6
FY19-20	Projected	5,113	687.4	93.2	780.6

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 four-year history of the Westford’s student enrollment at Nashoba Tech, along with the assessment:

	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-FY20 Projected
Student	49	49	56	64
Assessment	\$694,652	\$706,472	\$828,888	\$1,000,697

Budget Changes

The total FY20 budget for Nashoba Tech increased by \$371,121 due to increases to transportation services, the addition of an Assistant Business Manager, and increases to guidance services, student security, health insurance, and employer retirement contributions. Also, Nashoba Tech received a minimal projected Chapter 70 state aid increase of \$19,340 or 0.52% over the previous fiscal year. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year. Due to the increase in enrollment and the increase to the total FY20 Nashoba Tech. budget, Westford’s assessment from FY19 to FY20 has increased \$171,809, or 20.73%, from \$828,888 to \$1,000,697.

The FY20 budget presentation can be found at:

[https://www.boarddocs.com/ma/ntvs/Board.nsf/files/B9K6YV6EC927/\\$file/NT%202019%20Budget%20Book%20and%20MSBA%20Repair%20Project%20Overview.pdf](https://www.boarddocs.com/ma/ntvs/Board.nsf/files/B9K6YV6EC927/$file/NT%202019%20Budget%20Book%20and%20MSBA%20Repair%20Project%20Overview.pdf)

Department Detail— Public Works

	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY20 TMR</u>	<u>\$ Increase</u>	<u>% Increase</u>
Personal Services	2,001,006	1,931,164	1,937,663	6,499	0.34%
Expenses	3,248,098	3,290,795	3,329,023	38,228	1.16%
Total	5,249,104	5,221,959	5,266,686	44,727	0.86%

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 is a support organization that provides engineering and design services to other Town Departments including the Highway Department, Planning Department, Conservation Commission and Parks Department and Storm Water Master Planning. The Engineering Department requests a budget of \$254,992 for FY20. This represents an increase of \$4,510, or 1.80%, over the FY19 budget of \$250,482. These increases are in Personal Services and are consistent with union contracts, reasonable cost of living increases and merit pay increases.

Highway Department

The Highway Department provides maintenance and improvements to approximately 153+ miles of town roads. Other responsibilities include maintenance of town equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and storm water drainage cleaning, drainage systems, snow and ice control, maintaining nine town owned bridges and three dams. The Highway Department also works as agents of the Tree Warden, maintaining all shade trees within the town’s right of ways.

The Highway Department requests a budget of \$2,242,249 for FY20. This represents a decrease of \$9,431 or, (0.42%), from the FY19 budget of \$2,251,680. The largest reduction coming in Special Details, reflecting actual experience from previous years.

The Snow and Ice budget is level funded in FY20 at \$400,000. The Town is allowed by State Law to overspend this account and is normally reimbursed through an appropriation of free cash at the Annual Town Meeting. If a state of emergency is declared, the town can petition the state and federal government for funding.

The Street Lights budget is level funded in FY20 at \$114,500.

The Stormwater Management budget is level funded in FY20 at \$48,000.

Recycling

The Westford Recycling Commission oversees recycling efforts within the Town. This includes increasing awareness of the financial and environmental impacts of recycling, providing

opportunities for non-curbside recycling, educating residents on options to reduce, reuse, repurpose and recycle, and implementing programs that encourage diversion from the trash. The Recycling Commission requests a budget of \$597,020 for FY20. This entire FY20 budget request pays for the Town's contract with Republic Services, Inc to collect recyclables. This represents a budget increase of \$8,130, or 1.38%, over the FY19 budget of \$588,890. Most of this increase is driven by the rising costs of curbside recycling which in turn is driven by decreasing demand for recycled materials.

Solid Waste

The Solid Waste Budget accounts for collection of the town's trash by Acme Waste Services of \$667,500, NESWC tipping fees of \$561,500 and landfill monitoring services of \$10,000. The budget requested for FY20 is \$1,239,000. This represents an increase of \$18,662 or 1.53% over the FY19 of \$1,220,338. Most of this is due to an increase in tipping fees and curbside collection.

Wastewater Treatment Management

Wastewater Treatment Management was consolidated under the Water Enterprise in FY14 to provide centralized management and responsibility for the School wastewater treatment plants. These wastewater treatment plants also service other Town facilities. The Water Enterprise requests a budget of \$239,215 for these services in FY20. This represents an increase of \$2,056 or 0.87% over the FY19 of \$237,159. This is simply the sum of all increases and decreases across all 26 expense accounts.

Cemetery

The Cemetery Department operates, maintains and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright and Pioneer burial ground. Administrative management and oversight of the Cemetery Department is now accomplished by the Director of Parks, Recreations and Cemetery.

The salary of the Director is now part of the Recreation Enterprise Budget and is partially offset via a reduction in Direct/Indirect charges assessed to the Recreation Enterprise Budget. The requested FY20 budget for the Cemetery Department is \$131,710, an increase of 18.75% or \$20,800. The Cemetery Commission requested that \$15,000 from the Sale of Cemetery Lots account be appropriated to the Cemetery Grounds Maintenance budget to supplement general operations and to address additional needed tree work, addressing facility maintenance, and patching roads. Most of the remaining increase is for Equipment Maintenance reflecting anticipated maintenance and repairs associated with major pieces of equipment used in daily operations. Personal Services increased by \$1,320, or 1.42%, reflecting small salary increases over the FY19 budget of \$93,090.

Department Detail – Health and Human Services

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase	% Increase
Personal Services	889,977	933,892	947,315	13,423	1.44%
Expenses	191,952	201,825	212,683	10,858	5.38%
Total	1,081,929	1,135,717	1,159,998	24,281	2.14%

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veterans Services

Note: In previous years, Cameron Senior Center was a separate budget. It is now included in the Council on Aging budget.

Board of Health – (BOH)

The FY20 BOH budget is recommended to increase \$5,455, or 1.15%, from \$474,603 in FY19 to \$480,058 in FY20. The FY20 BOH personal services budget is recommended to increase \$5,525, or 1.25%, from \$442,903 in FY19 to \$448,428 in FY20 as a result of contractual salary increases. The recommended operating budget remains relatively consistent from FY19 to FY20 decreasing only by \$70, or (0.22%). 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.

Council on Aging – (COA)

The COA budget, which now includes the Cameron Senior Center, is recommended to increase \$21,279, or 4.12%, from \$516,960 in FY19 to \$538,239 in FY20. Participation at the Cameron Senior Center continues to increase as Westford’s population ages.

The personal services recommended budget for the COA has an increase of \$6,351, or 1.52%, from \$419,035 for FY19 to \$425,386 for FY20. The operating expenses budget for the COA has increased \$14,928, or 15.24%, from the FY19 budget of \$97,925 to the FY20 recommended budget of \$112,853. This increase is primarily the result of increases in electricity, natural gas, gasoline and various building and equipment maintenance.

Veteran’s Services

The FY20 Veteran’s Services budget is recommended to decrease \$2,453, or (1.70%), from \$144,154 in FY19 to \$141,701 in FY20. The Veterans Services personal services recommended budget increased \$1,547, or 2.15% from \$71,954 for the FY19 budget to \$73,501 for the recommended FY20 budget. Budgeted operating expenses decreased \$4,000, or (5.54%), from \$72,200 for the FY19 budget to \$68,200 for the recommended FY20 budget primarily due to a decrease in the Veteran’s Services line item. This line item was decreased to be more in line with past actuals. 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

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services Expenses	1,573,221	1,567,792	1,565,431	(2,361)	(0.15%)
	450,653	459,371	469,426	10,055	2.19%
Total	2,023,874	2,027,163	2,034,857	7,694	0.38%

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 serves as a “progressive responsive community resource, dedicated to the informational, cultural, educational and technological needs of its patrons”.

In FY20, the Library’s budget for exempt and non-union Management Personnel will increase 2.0% per Budget direction. All CWA Personnel line items do not reflect the wage adjustments since the CWA bargaining unit contract expires on June 30, 2019. The Library Assistants line item reflects the impact of recent retirements or resignations of long-term staff being replaced at a lower entry step. Longevity payouts reflect the retention of other long-term staff.

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, gifts and trust funds.

Utility projections reflect both the town-wide bidding and FY18 Actuals with heat and electricity calculated at a higher unit rate, and the Library continues to see the savings from replaced LED lighting, ballasts, and the application of solar 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

The mission of the Parks and Grounds Department is to ensure all parks and grounds maintenance services are appropriate, cost-effective, and of the highest quality, while preserving and enhancing Westford’s active and passive recreation areas.

The Parks and Grounds employees are shared with the Highway Department to assist with snow, ice, and storm related events. This sharing of personnel results in a split between the

budgets of those departments: 58% in Parks & Grounds and 42% in the Highway budget. The Parks and Grounds budget is partially supplemented via a 53E 1/2 Maintenance Revolving Account that receives user fees associated with groups and organizations that utilize our athletic facilities.

The identified increases in personal service are primarily related to union contract requirements. In the FY19 and FY20 budgets, you will notice that the Director, Assistant Director, and Office Manager expenses are eliminated from the Parks and Grounds Budget. These salaries are now captured in the Recreation Enterprise Budget as a partial offset via a reduction in Direct/Indirect charges assessed to the Recreation Enterprise Budget.

Land Management

This budget supports properties managed by the Conservation Department and Conservation Commission including the buildings and facilities at East Boston Camps as well as the farm stand at Hills Orchard. There are minimal changes to the proposed FY20 budget.

Historical Commission

The budget reflects an overall decrease of (0.30%). One of the goals is to address the building maintenance needs of the cottage located at 4 Boston Road. The request of \$15,700 was to paint the cottage, but it was determined that the request qualified as a capital request and therefore, put forward to the Capital Planning Committee.

Department Detail – Debt Service

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase	% Increase
Exempt	5,594,095	5,883,796	6,062,067	178,271	3.03%
Non-Exempt	971,789	1,091,033	1,391,507	300,474	27.54%
Short Term Interest	25,716	70,000	122,231	52,231	74.62%
Total	6,591,600	7,044,829	7,575,805	530,976	7.54%

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, we bonded the first \$10,000,000. The Westford Academy, Middle School and Elementary School loans, 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, the 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 61 cents of the tax rate in 2019 and the Town is estimating that it will make up 64 cents in FY20.

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 2019 and 2020, and the year of expiration for the loan, for the Exempt and Non-Exempt items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also, included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years that have not yet been bonded.

Westford FY20 Finance Committee Report

	Year of Loan Expiration	FY19 Budget	FY20 TMR Budget
<u>Existing Long-Term Debt - Excluded:</u>			
Academy Refunding 1	2020	1,424,600	1,346,800
Elementary School Const. - Crisafulli/Miller	2023	1,644,638	1,631,125
Middle School Const. - Stony Brook	2023	1,568,508	1,558,145
Senior Center Construction	2030	270,350	266,100
Highway Garage Const. Refunding	2024	565,700	540,400
Boston Road Fire Station #1	2038	410,000	595,000
Existing Long-Term Debt - Excluded Total		5,883,796	5,937,570
<u>Authorized not yet Issued Excluded Estimated:</u>			
Boston Road Fire Station #2 (1.7M)			124,497
Total Excluded Budget		5,883,796	6,062,067

Westford FY20 Finance Committee Report

<u>Existing Long-Term Debt – Non-Excluded:</u>	Year of Loan Expiration	FY19 Budget	FY 20 TMR Budget
Sewer Extension	2019	91,800	0
Title V	2020	4,014	4,014
Town Hall Construction G/F	2030	101,246	93,240
Route 40 Water Main	2031	13,951	13,931
WPAT 0907– Perchlorate Remediation	2031	47,351	47,295
Abbot Elevator	2023	49,500	48,600
Police Base Radio	2022	21,600	21,200
Abbot Boiler	2022	10,800	10,600
Fire Truck	2024	61,500	60,400
W.A. Bleachers	2024	61,600	60,500
Two School Boilers	2019	20,400	0
10 Wheel Dump Truck	2024	22,300	21,900
Design & Eng. Highway (\$600,000 Total)*	2019	170,340	0
School Window Project #1 (\$2,000,000)	2037	143,450	140,450
Dispatch Center	2037	77,363	75,713
Main St. Reconstruction	2029	33,163	305,849
Fire Truck Engine 4	2028	73,339	100,143
Plain Road Sidewalk	2029	8,938	86,976
W.A. Waste Water Upgrade	2029	59,625	78,481

Existing Long-Term Debt - Non Excluded

1,072,280 1,169,292

*Authorized Not Permanently Bonded –
Estimated:

School Window Project Bal. 1M Short Term	EST	18,750	69,688
Roudenbush Rehab. – Town Share	EST	0	50,595
Roadway Improvements Bond	EST	0	101,928

**Existing Long-Term Debt and Estimated
Non-Excluded Totals:**

1,091,030 1,391,503

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2019, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Loan Category	Year of Loan Expiration	Projected Totals as of June 30, 2019		
		Principal O/S	Interest	Total
Long Term Debt – Exempt				
Academy Refunding 1 Elementary School Const. - Crisafulli/Miller	2020	1,295,000	51,800	1,346,800
Middle School Const. - Stony Brook	2023	5,830,000	642,863	6,472,863
Senior Center Construction	2023	5,550,000	611,615	6,161,615
Highway Garage Const. Refunding	2024	2,020,000	105,600	2,125,600
Boston Road Fire Station #1	2030	2,120,000	395,175	2,515,175
	2038	9,900,000	2,794,500	12,694,500
Long Term Debt - Exempt Total		26,715,000	4,601,553	31,316,553
Long Term Debt – Non-Exempt				
Title V	2020	4,014	-	4,014
Town Hall Construction G/F	2030	652,650	167,711	820,361
Route 40 Water Main	2031	146,170	19,593	165,763
WPAT 0907- Perchlorate Remediation	2031	496,862	66,635	563,497
Abbot Boiler	2023	30,000	1,200	31,200
Abbot Elevator	2024	180,000	9,000	189,000
Police Base Radio	2022	60,000	2,400	62,400
Fire Truck	2024	270,000	16,000	286,000
W.A. Bleachers	2024	275,000	16,500	291,500
10 Wheel Dump Truck	2024	95,000	5,500	100,500
Dispatch Center	2037	920,000	190,738	1,110,738
School Window Project #1	2037	1,800,000	379,150	2,179,150
Fire Truck Engine 4	2028	564,275	137,368	701,643
Main St. Reconstruction	2029	1,895,000	479,299	2,374,299
Plain Road Sidewalk	2029	510,725	127,501	638,226
W.A. Waste Water Upgrade	2029	465,000	115,631	580,631
Long Term Debt – Non-Exempt Total		8,364,696	1,734,226	10,098,922
Total Long-Term General Fund Debt		35,079,696	6,335,779	41,415,475

Department Detail – Unclassified

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex Retirement Assessment	9,439,109	10,513,038	10,785,240	272,202	2.59%
Other Insurance and Benefits	4,619,903	4,902,690	5,153,283	250,593	5.11%
OPEB Trust	2,125,237	1,924,456	2,030,690	106,234	5.52%
Subtotal	987,750	860,115	1,011,026	150,911	17.55%
Subtotal	17,171,999	18,200,299	18,980,239	779,940	4.29%
Offsets					
Ambulance	(385,245)	(341,908)	(380,831)	(38,923)	11.38%
Recreation	(312,668)	(242,283)	(109,721)	132,562	(54.71%)
Water	(432,309)	(454,145)	(459,080)	(4,935)	1.09%
Subtotal	(1,130,222)	(1,038,336)	(949,632)	88,704	(8.54%)
Total	16,041,777	17,161,963	18,030,607	868,644	5.06%

The **Unclassified** budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 15.29% of the total town budget. 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), and Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability 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 FY20, the Health Insurance budget increases by \$272,202, or 2.59%. On November 1, 2018 the town changed health insurance carriers to Blue Cross Blue Shield (BCBS) after spending the previous two years with Fallon Health Care. Fallon proposed a premium increase of 4.5% to remain the service provider for Westford, while BCBS offered a proposal that had a budget impact of 0.60%, which included switching dental insurance to BCBS for a 1% premium decrease. The 1% premium decrease from switching carriers resulted in a savings of \$87,000 over the next twelve months. However, this switch resulted in a slight increase of eligible Westford employees choosing town health insurance, from 56.0% to 57.3%. The Medicare supplemented plan only increased by 18 cents per month which is a 0.05% increase.

A Health Insurance Stabilization Fund was established at the March 2014 Annual Town Meeting, which currently has a \$641,581 balance representing about 6.1% 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. If a health care supplement is not needed, then the balance would carry forward to the next fiscal year.

The Middlesex Retirement System assessment increases by \$250,593, or 5.11%, continuing an annual upwards trend. At this time, the Middlesex Retirement System's debt to equity ratio is 47.87%, up from 45.79% in the previous year. 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). As of September 30, 2018, the fund balance is \$5,456,155, consisting of \$4,615,627 in the General Fund share and \$840,528 in the Water Enterprise share. The OPEB contribution increased from \$995,587 in FY19 to \$1,211,026 in FY20, with \$1,011,026 through the operating budget and \$200,000 funded through free cash. Westford's total OPEB liability for all retired and existing employees is approximately \$68.98 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 \$45,938 and the Ambulance Enterprise Fund will receive a \$526,801 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 and before offsets, approximately 61.49%, or \$11,671,821, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 38.51%, or \$7,308,418, 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), FY20 General Fund subsidy \$526,801.
- Recreation: established in 2008 (FY09), FY19 General Fund subsidy \$45,938.

Department Detail – Water Enterprise Fund

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,132,736	1,174,526	1,284,233	109,707	9.34%
Expenses	1,460,494	1,784,295	1,560,244	(224,051)	(12.56%)
Reserve Fund		250,000	250,000	0	0.00%
Capital (Debt)	1,078,196	1,342,816	1,326,486	(16,330)	(1.22%)
Total	3,671,426	4,551,637	4,420,963	(130,674)	(2.87%)

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. An increase will occur in FY21. These projections include future capital and debt service requirements.

Anticipated FY20 revenue is \$4,439,519.

Personal Services – The FY20 budget shows a 9.34% increase. The major factors for the increase were the additional request for a GIS/Project Administrator position for \$65,000 and a \$22,664 increase for a compensation salary reserve. The percentage increase change from FY 2019 is skewed due to the elimination of a utility specialist in FY19’s budget of \$55,000.

Operating Expenses – The FY20 budget is decreased by 12.56%. A number of expenses have shown downward trends. The most significant decreases are \$200,000 in pipe and pipe supplies (for the Forrest Road Water Main break). The direct and indirect costs decreased by \$13,651. The budget for well treatment / chemicals decreased by \$25,000.

Capital – The FY 2020 Capital Budget request for bonded projects is \$1,200,000 (Bonded) for the Rehabilitation of the Town Farm water tank. Non-Bonded Capital requests of \$356,759 for the following projects: 1) \$278,919 for the replacement of water main on Jonas Road and Emerson Road, 2) \$35,000 to replace a 4x4 SUV, and 3) \$40,000 to upgrade the Uninterrupted Power Supplies for Forge Village & Nutting Road Treatment facilities. The water main replacement project for Jonas Road and Emerson Road will require a \$500,000 appropriation that will be funded from the following sources; 1) \$278,919 of non-bonded capital from the Water Department’s retained earnings and \$221,081 from four previously funded water main

replacement projects.

Debt Service - The FY20 Debt Service budget decreased by (1.2%) based on the refinancing of the Stepinski Land bond and the Upgrade Byrne Avenue bond.

Department Detail— Ambulance Enterprise Fund

	FY18 Actual	FY19 Budget	FY20 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	788,723	829,590	818,861	(10,729)	(1.29%)
Expenses	578,466	561,233	607,940	46,707	8.32%
Total	1,367,189	1,390,823	1,426,801	35,978	2.59%

Around-the-clock ALS (Advanced Life Support) care is in its fourth year in Westford. ALS provides an advanced level of care as compared to BLS (basic life support).

Anticipated revenue for FY20 is \$850,000. In FY20 the Ambulance Enterprise Fund will receive a \$526,801 General Fund Subsidy, down from \$540,823 in FY19. \$50,000 in retained earnings will be applied to offset the FY20 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 - Personal Services will decrease by \$10,729 or (1.29%) from \$829,590 in FY19 to \$818,861 in FY20 due to retirements and new hires starting at a lower step in the contract. Nine (9) Paramedics are covered through the Ambulance Enterprise Fund.

Operating Expenses - Expenses will increase by \$46,707 or 8.32% from \$561,223 in FY19 to \$607,940 in FY20. This is the result of increases to utilities and maintenance costs and an increase in the uniform allowance.

Department Detail – Recreation Enterprise Fund

	FY18 Actual	FY19 Budget	FY20 TMR	(\$ Decrease)	(% Decrease)
Personal					
Services	934,783	1,188,064	1,186,122	(1,942)	(0.16%)
Expenses	407,502	432,921	264,816	(168,105)	(38.83%)
Total	1,342,285	1,620,985	1,450,938	(170,047)	(10.49%)

The Recreation Enterprise budget is funded primarily, 97%, via revenue derived from programming fees, supplemented with a small appropriation from the General Fund of \$45,938, or 3%. This is \$47,299 less than the FY19 general fund supplement of \$93,237 due to a substantial one-time credit applied to the FY20 direct and indirect expense. In FY18, Recreation had several employees not enroll in the town’s health insurance creating a one-time credit of \$56,457 that is applied to the FY20 budget. This figure will continue to fluctuate from year to year.

The Recreation Enterprise budget funds the salaries of all Recreation Management and Administration, program staff, direct costs of employee benefits, a portion of indirect costs of other Town Departments, Insurance, and all program related expenses.

In past years, Westford Recreation has utilized several different budget funds to provide services. Beginning with the FY19 budget, we began consolidating multiple Recreation budgets into the Recreation Enterprise Fund. This transition improves financial transparency and simplifies internal accounting procedures for Recreation related services. In FY20, we continue to restrict use of the 53D Revolving Fund and record program related revenues and expenses in the Recreation Enterprise Fund.

In February 2018, the Town Manager hired a new Director of Parks, Recreation, Grounds and Cemeteries resulting in a slight increase in the associated personal services line. There are other fluctuations in the personal services lines that reflect small increases associated with union contracts, as well as small decreases associated with staff turnover.

There are several fluctuations in expense lines as we continue working towards streamlining budgets and capturing Recreation related expense and revenues in the appropriate lines within the Recreation Enterprise. The Recreation Department relocated from leased space at 22 Town Farm Road to the newly renovated 65 Main Street facility in January 2019. This move results in the elimination of \$24,800 between the Building Lease and Additional Building Expenses. The successful transition of crew related programming to Westford Academy results in the elimination of crew related expenses and revenues in the Recreation Enterprise budget.

Department Detail – Community Preservation Fund

	FY18 Actual	FY19 Budget	FY20 TMR	(\$ Decrease)	(% Decrease)
Personal Services	4,984	9,000	9,000	0	0.00%
Expenses	4,417	6,000	6,000	0	0.00%
Principal & Interest on Debt	866,574	1,354,704	822,443	(532,261)	(39.29%)
Total	875,975	1,369,704	837,443	(532,261)	(38.86%)

The FY20 operating budget for Community Preservation remains level-funded at \$15,000. The principal and interest payments are reduced due to the pay-off of Stony Brook Conservation Land in FY19. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY20 Recommended Allocations

The Community Preservation Committee makes the following recommendations (Article 4):

\$223,067	From Undesignated Fund Balance to the Community Housing Reserve. This allocation more than funds the required 10% for Community Housing.	Community Housing Reserve
\$147,563	From Undesignated Fund Balance to the Historic Resources Reserve. This allocation more than funds the required 10% for Historic Resources.	Historic Resources Reserve
\$60,000	From Undesignated Fund Balance for the installation of two irrigation wells at Hill Orchard and any other related costs.	Conservation Commission
\$130,868	From Undesignated Fund Balance for the engineering and architectural design services for the Westford Trustee Field Phase 2 and any other related costs.	Westford School Committee
\$41,450	From Undesignated Fund Balance for basketball court resurfacing at the Captain Stephen Hamilton Court, Greystone Courts, and VFW Courts and any other related costs.	Westford Parks & Recreation Commission
\$770,000	From Undesignated Fund Balance for Phase 1 of the Forge Pond Beach Improvements and any other related costs.	Westford Parks & Recreation Commission
\$100,000	From Historic Resources Reserve for the Parish Center for the Arts renovations and any other related costs.	Parish Center for the Arts Board of Directors

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 \$381,872 in FY19 (up from \$324,179 in FY18).

Westford FY20 Finance Committee Report

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 FY19 allocations listed below are based on revenues received in FY18. The chart below summarizes the FY18 revenue:

Total FY18 Community Preservation Revenue – Allocable in FY19:

Local 3% surcharge	1,755,479
Investment Income	146,892
Penalties & Interest	4,115
State Match (received 11/22/17)	324,179
Total	\$2,230,666

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 \$223,067. 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 FY19

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/18	\$2,497,960	186,491	677	555,524	\$3,240,651
Plus: Prior project closeouts – FY19	106,281	0	0	0	106,281
Fund Balance with closeouts	2,604,241	186,491	677	555,524	3,346,932
Less: FY19 Operating Expense	(15,000)				(15,000)
Less: FY19 Actual Principal & Interest Pyts.	(937,585)				(937,585)
Equals: Fund balance available for FY19 Allocations	1,651,655	186,491	677	555,524	2,394,347
Less:					
• Mar. 2018=9 ATM Appropriations for transfer to Community Housing:	(223,067)			223,067	0
• Mar. 2018=9 ATM Appropriations for transfer to Historic Resources:	(147,563)	147,563			0

Westford FY20 Finance Committee Report

• Mar. 2019 ATM					
Appropriations for other recommended allocations:	(1,002,318)	(100,000)			(1,102,318)
Total FY19 Appr. & Transfers	(1,372,948)	47,563	0	223,067	(1,102,318)
Projected FY19 Ending Fund Balance:	278,707	234,054	677	778,591	1,292,029
Estimated New Revenues as of 6/30/19:	2,287,128				2,287,128
Projected Available Fund Balance as of 6/30/19 <i>(prior to allocations in FY20)</i>	2,565,835	234,054	677	778,591	3,579,157

Community Preservation Fund Debt Service – Principal and Interest

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

	FY19 Budget			FY20 Budget			FY19 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Stony Brook Conservation Land	730,000	29,200	759,200				(759,200)
Town Hall Restoration	53,400	22,104	75,504	40,850	29,490	70,340	(5,164)
Roudenbush (Estimated)				447,300		447,300	447,300
Adams Property (Estimated)	345,000		345,000	304,803		304,803	(40,197)
Interest on other short-term debt		175,000	175,000				(175,000)
Total	1,128,400	226,304	1,354,704	792,953	29,490	822,443	(532,261)

**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 23, 2019

(voter registration deadline, Friday, March 1, 2019 at 8:00pm)

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

REPORTS

ARTICLE 1: Accept Town Reports	<i>Town Manager</i>
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To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2018;

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL - FISCAL YEAR 2019

ARTICLE 2: Approve Fiscal Year 2019 Supplemental Appropriations	<i>Town Manager</i>
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To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2019;

Or act in relation thereto.

Finance Committee and Selectmen recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2019

ARTICLE 3: Approve Capital Appropriations	<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 \$4,496,428 (FOUR MILLION FOUR HUNDRED NINETY SIX THOUSAND FOUR HUNDRED TWENTY EIGHT DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

Westford FY20 Finance Committee Report

DEPARTMENT	AMOUNT	PURPOSE
Technology	\$30,000	Town computer replacements
Technology	\$356,931	School computer replacements
Technology	\$65,000	Server & storage replacements
Technology	\$50,000	Network upgrades
Public Buildings	\$200,000	General building repairs & maintenance
Public Safety Communications	\$65,000	Upgrades to the public safety intercom system, including costs incidental and related thereto
Fire Department	\$62,315	Fire Chief's car, purchase and equip
Schools	\$7,782	Westford Academy Athletic Field Phase 2 Design, including costs incidental and related thereto
Schools	\$45,000	Compressor replacement for Westford Academy, including costs incidental and related thereto
Schools	\$200,000	Town and School Safety Task Force Recommendations
Engineering	\$100,000	Plain Road, Oak Hill Road, and Moore Road right of way assessments, including costs incidental and related thereto
Engineering	\$210,000	Complete Streets construction for the Abbot School and Acton Road, including costs incidental and related thereto
Engineering	\$80,000	Stormwater Permit Compliance
Highway	\$246,000	Heavy six-wheel plow, purchase and equip
Highway	\$74,146	One-ton truck, purchase and equip
Highway	\$102,000	Tree and brush reduction unit (chipper)
Highway	\$500,000	Repairing roadways, including costs incidental and related thereto
Board of Health	\$30,000	Vehicle, purchase and equip
Water Enterprise	\$40,000	Uninterrupted Power Supply (UPS), including costs incidental and related thereto
Water Enterprise	\$35,000	Vehicle, purchase and equip
Water Enterprise	\$1,200,000	Town Farm Road water tank rehabilitation, including costs incidental and related thereto
Water Enterprise	\$500,000	Emerson and Jonas Roads water main replacement, including costs incidental and related thereto
Ambulance Enterprise	\$27,254	Ambulance cots, including costs incidental and related thereto
Stabilization	\$270,000	Capital Stabilization

Or act in relation thereto.

Finance Committee and Selectmen recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 4: Approve Community Preservation Committee Recommendations	<i>Community Preservation Committee</i>
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To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2020 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2020 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2020; 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 2020

ARTICLE 5: Authorize Revolving Funds	<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 2020 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	\$60,000
Community Gardens	\$10,000
Town Forest Management	\$25,000

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 6: Appropriate for Perchlorate Expenses

Town Manager

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$53,909 (FIFTY THREE THOUSAND NINE HUNDRED NINE DOLLARS) for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 7: Approve Fiscal Year 2020 Operating Budget

Town Manager

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, 2019 through June 30, 2020, 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 FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE
GENERAL GOVERNMENT					
122	SELECTMEN				
	Personal Services				
	Expenses	19,398	23,790	21,993	(1,797) -7.55%
	TOTAL	19,398	23,790	21,993	(1,797) -7.55%
123	TOWN MANAGER				
	Personal Services				
	Expenses	393,836	422,768	432,500	9,732 2.3%
	Expenses	20,434	21,475	19,885	(1,590) -7.4%
	TOTAL	414,270	444,243	452,385	8,142 1.8%
131	FINANCE COMMITTEE				
	Personal Services				
	Expenses	8,606	9,088	8,665	(423) -4.7%
	Reserve Fund		150,000	150,000	0 0.0%
	(Transfers out)		(30,126)		30,126 -100.0%
	TOTAL	8,606	128,962	158,665	29,703 23.0%
132	FINANCE DEPARTMENT				
	Personal Services				
	Expenses	128,866	133,542	137,175	3,633 2.7%
	Expenses	657	1,360	1,715	355 26.1%
	TOTAL	129,523	134,902	138,890	3,988 3.0%
135	TOWN ACCOUNTANT				
	Personal Services				
	Expenses	277,663	276,965	272,256	(4,709) -1.7%
	Expenses	39,965	42,860	44,260	1,400 3.3%
	TOTAL	317,628	319,825	316,516	(3,309) -1.0%
141	BOARD OF ASSESSORS				
	Personal Services				
	Expenses	246,823	271,351	281,519	10,168 3.8%
	Expenses	20,768	23,900	92,400	68,500 286.6%
	TOTAL	267,591	295,251	373,919	78,668 26.6%
145	TREASURER/COLLECTOR				
	Personal Services				
	Expenses	257,407	265,128	252,704	(12,424) -4.7%
	Expenses	41,107	46,105	45,305	(800) -1.7%
	TOTAL	298,514	311,233	298,009	(13,224) -4.3%
151	LEGAL SERVICES				
	Personal Services				
	Expenses	140,294	235,000	190,000	(45,000) -19.2%
	TOTAL	140,294	235,000	190,000	(45,000) -19.2%

Westford FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE
152 HUMAN RESOURCES					
Personal Services	211,407	218,794	224,215	5,421	2.5%
Expenses	29,309	20,893	21,145	252	1.2%
Compensation Reserve (Transfers out)	9,842 0	150,000 (69,876)	500,000 0	350,000 69,876	233.3% -100.0%
TOTAL	250,558	319,811	745,360	425,549	133.1%
155 TECHNOLOGY					
Personal Services	420,931	433,571	437,063	3,492	0.8%
Expenses	524,229	570,235	572,153	1,918	0.3%
TOTAL	945,160	1,003,806	1,009,216	5,410	0.5%
161 TOWN CLERK					
Personal Services	224,447	264,098	264,905	807	0.3%
Expenses	18,252	23,670	21,680	(1,990)	-8.4%
TOTAL	242,699	287,768	286,585	(1,183)	-0.4%
170 PERMITTING DEPARTMENT					
Personal Services	217,897	244,693	256,917	12,224	5.0%
Expenses	48,790	41,394	38,981	(2,413)	-5.8%
TOTAL	266,687	286,087	295,898	9,811	3.4%
171 CONSERVATION COMMISSION					
Personal Services	86,331	87,626	88,226	600	0.7%
Expenses	2,216	6,305	6,325	20	0.3%
TOTAL	88,547	93,931	94,551	620	0.7%
175 PLANNING BOARD					
Personal Services	32,144	75,560	85,488	9,928	13.1%
Expenses	8,900	13,645	13,660	15	0.1%
TOTAL	41,044	89,205	99,148	9,943	11.2%
176 ZONING BOARD OF APPEALS					
Personal Services					
Expenses	2,590	2,395	2,395	0	0.0%
TOTAL	2,590	2,395	2,395	0	0.0%
192 TOWN HALL MAINTENANCE					
Personal Services	41,799	44,799	43,999	(800)	-1.8%
Expenses	69,244	79,540	77,090	(2,450)	-3.1%
TOTAL	111,042	124,339	121,089	(3,250)	-2.6%
199 PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
Personal Services	49,031	81,912	95,157	13,245	16.2%
Expenses	17,708	18,100	18,625	525	2.9%
TOTAL	66,740	100,012	113,782	13,770	13.8%
TOTAL GENERAL GOVERNMENT	3,610,892	4,200,560	4,718,401	487,715	12.3%

Westford FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE	
<i>PUBLIC SAFETY</i>						
210	POLICE DEPARTMENT					
	Personal Services	4,528,836	4,722,243	4,906,256	184,013	3.9%
	Expenses	522,473	552,041	541,931	(10,110)	-1.8%
	TOTAL	5,051,309	5,274,284	5,448,187	173,903	3.3%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	795,461	806,886	801,371	(5,515)	-0.7%
	Expenses	54,526	53,450	40,093	(13,357)	-25.0%
	TOTAL	849,987	860,336	841,464	(18,872)	-2.2%
220	FIRE DEPARTMENT					
	Personal Services	2,966,149	3,192,498	3,252,113	59,615	1.9%
	Expenses	282,441	286,110	343,364	57,254	20.0%
	TOTAL	3,248,589	3,478,608	3,595,477	116,869	3.4%
241	BUILDING DEPARTMENT					
	Personal Services	304,574	367,383	367,298	(85)	0.0%
	Expenses	14,715	16,675	19,465	2,790	16.7%
	TOTAL	319,289	384,058	386,763	2,705	0.7%
244	SEALER WEIGHTS/MEASURES					
	Personal Services					
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	8,656	8,784	8,960	176	2.0%
	Expenses	4,391	4,400	4,400	0	0.0%
	TOTAL	13,047	13,184	13,360	176	1.3%
292	ANIMAL CONTROL					
	Personal Services	58,040	61,725	62,336	511	0.8%
	Expenses	2,252	3,300	7,800	4,500	136.4%
	TOTAL	60,292	65,025	70,036	5,011	7.7%
294	TREE WARDEN					
	Personal Services	2,144	2,176	2,220	44	2.0%
	Expenses	34,995	35,000	35,000	0	0.0%
	TOTAL	37,139	37,176	37,220	44	0.1%
TOTAL PUBLIC SAFETY		9,582,652	10,115,671	10,395,507	279,836	2.8%

Westford FY20 Finance Committee Report

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE
<i>EDUCATION</i>						
300	WESTFORD PUBLIC SCHOOLS	56,349,197	57,997,394	59,626,571	1,629,177	2.8%
310	NASHOBA TECH	706,472	828,888	1,000,697	171,809	20.7%
TOTAL EDUCATION		57,055,669	58,826,282	60,627,268	1,800,986	3.1%
		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE
<i>PUBLIC WORKS</i>						
410	ENGINEERING DEPARTMENT					
	Personal Services	234,004	241,572	246,082	4,510	1.9%
	Expenses	7,613	8,910	8,910	0	0.0%
	TOTAL	241,617	250,482	254,992	4,510	1.8%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,699,203	1,596,502	1,597,171	669	0.0%
	Expenses	1,270,490	1,169,678	1,159,578	(10,100)	-0.9%
	TOTAL	2,969,693	2,766,180	2,756,749	(9,431)	-0.3%
427	STORMWATER MANAGEMENT					
	Personal Services					
	Expenses	43,166	48,000	48,000	0	0.0%
	TOTAL	43,166	48,000	48,000	0	0.0%
432	RECYCLING					
	Personal Services					
	Expenses	527,064	588,890	597,020	8,130	1.4%
	TOTAL	527,064	588,890	597,020	8,130	1.4%
433	SOLID WASTE					
	Personal Services					
	Expenses	1,166,221	1,220,338	1,239,000	18,662	1.5%
	TOTAL	1,166,221	1,220,338	1,239,000	18,662	1.5%
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services					
	Expenses	208,491	237,159	239,215	2,056	0.9%
	TOTAL	208,491	237,159	239,215	2,056	0.9%
491	CEMETERY DEPARTMENT					
	Personal Services	67,800	93,090	94,410	1,320	1.4%
	Expenses	25,053	17,820	37,300	19,480	109.3%
	TOTAL	92,852	110,910	131,710	20,800	18.8%
TOTAL PUBLIC WORKS		5,249,104	5,221,959	5,266,686	44,727	0.9%

Westford FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE	
<i>HEALTH & HUMAN SERVICES</i>						
510	BOARD OF HEALTH					
	Personal Services	427,377	442,903	448,428	5,525	1.3%
	Expenses	28,150	31,700	31,630	(70)	-0.2%
	TOTAL	455,526	474,603	480,058	5,455	1.2%
541	COUNCIL ON AGING					
	Personal Services	397,660	419,035	425,386	6,351	1.5%
	Expenses	105,815	97,925	112,853	14,928	15.2%
	TOTAL	503,476	516,960	538,239	21,279	4.1%
543	VETERANS SERVICES					
	Personal Services	64,941	71,954	73,501	1,547	2.2%
	Expenses	57,986	72,200	68,200	(4,000)	-5.5%
	TOTAL	122,927	144,154	141,701	(2,453)	-1.7%
TOTAL HEALTH & HUMAN SERVICES		1,081,929	1,135,717	1,159,998	24,281	2.1%
	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE	
<i>CULTURE & RECREATION</i>						
610	LIBRARY					
	Personal Services	1,248,509	1,345,949	1,341,407	(4,542)	-0.3%
	Expenses	350,930	351,171	358,786	7,615	2.2%
	TOTAL	1,599,439	1,697,120	1,700,193	3,073	0.2%
650	PARKS & GROUNDS					
	Personal Services	324,712	221,843	224,024	2,181	1.0%
	Expenses	52,040	49,500	53,490	3,990	8.1%
	TOTAL	376,752	271,343	277,514	6,171	2.3%
660	LAND MANAGEMENT					
	Personal Services					
	Expenses	38,461	42,000	40,500	(1,500)	-3.6%
	TOTAL	38,461	42,000	40,500	(1,500)	-3.6%
670	HISTORICAL COMMISSION					
	Personal Services					
	Expenses	9,222	16,700	16,650	(50)	-0.3%
	TOTAL	9,222	16,700	16,650	(50)	-0.3%
TOTAL CULTURE & RECREATION		2,023,874	2,027,163	2,034,857	7,694	0.4%

Westford FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE
<i>DEBT SERVICE</i>					
710 DEBT SERVICE					
Principal & Interest	6,591,600	7,044,829	7,575,805	530,976	7.5%
TOTAL	6,591,600	7,044,829	7,575,805	530,976	7.5%
TOTAL DEBT SERVICE	6,591,600	7,044,829	7,575,805	530,976	7.5%
<i>UNCLASSIFIED</i>					
940 OTHERWISE UNCLASSIFIED					
Personal Services					
Expenses	(1,130,222)	(1,038,336)	(949,632)	88,704	-8.5%
TOTAL	(1,130,222)	(1,038,336)	(949,632)	88,704	-8.5%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Personal Services					
Expenses	16,184,249	17,340,184	17,969,213	629,029	3.6%
TOTAL	16,184,249	17,340,184	17,969,213	629,029	3.6%
990 TRANSFERS TO/FROM OTHER TRUSTS					
Personal Services					
Expenses	987,750	860,115	1,011,026	150,911	17.6%
TOTAL	987,750	860,115	1,011,026	150,911	17.6%
TOTAL UNCLASSIFIED	16,041,777	17,161,963	18,030,607	868,644	5.1%
TOTAL GENERAL FUND	101,237,498	105,734,144	109,809,129	4,044,859	3.9%

Westford FY20 Finance Committee Report

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 TM & FINCOM RECOMMEND	FY19/FY20 VARIANCE	FY19/FY20 % CHANGE	
<i>COMMUNITY PRESERVATION FUND</i>						
240	COMMUNITY PRESERVATION					
	Personal Services	4,984	9,000	9,000	0	0.0%
	Expenses	4,417	6,000	6,000	0	0.0%
	Principal & Interest	866,574	1,354,704	822,443	-532,261	-39.3%
	TOTAL	875,975	1,369,704	837,443	-532,261	-38.9%
<i>WATER ENTERPRISE FUND</i>						
600	WATER ENTERPRISE					
	Personal Services	1,132,736	1,174,526	1,284,233	109,707	9.3%
	Expenses	1,460,494	1,784,295	1,560,244	(224,051)	-12.6%
	Reserve Fund	0	250,000	250,000	0	0.0%
	Principal & Interest	1,078,196	1,342,816	1,326,486	(16,330)	-1.2%
	TOTAL	3,671,426	4,551,637	4,420,963	(130,674)	-2.9%
<i>RECREATION ENTERPRISE FUND</i>						
630	RECREATION ENTERPRISE					
	Personal Services	934,783	1,188,064	1,186,122	(1,942)	-0.2%
	Expenses	407,502	432,921	264,816	(168,105)	-38.8%
	TOTAL	1,342,285	1,620,985	1,450,938	(170,047)	-10.5%
<i>AMBULANCE ENTERPRISE FUND</i>						
640	AMBULANCE ENTERPRISE					
	Personal Services	788,723	829,590	818,861	(10,729)	-1.3%
	Expenses	578,466	561,233	607,940	46,707	8.3%
	TOTAL	1,367,189	1,390,823	1,426,801	35,978	2.6%
<hr/>						
	TOTAL OPERATING BUDGET	108,494,372	114,667,293	117,945,274	3,277,981	2.9%

ARTICLE 8: Create a Stormwater Management Utility Enterprise Fund

*Board of
Selectmen*

To see if the Town will vote to adopt General Laws Chapter 44, Section 53F½, and to create a Stormwater Utility Enterprise Fund for the fiscal year commencing on July 1, 2020;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 9: Nashoba Valley Technical High School MSBA Roof, Window, and Door Replacement

*Nashoba Valley
Technical High
School Committee*

To see if the Town will approve the Three Million, Seven Hundred Four Thousand, Six Hundred and Sixteen Dollars (\$3,704,616) borrowing authorized by the Nashoba Valley Technical High School District for the purpose of paying costs of the Replacement of Roofs, Windows, and Doors at Nashoba Valley Technical High School, 100 Littleton Road, Westford, MA 01886, including the payment of all costs incidental or related thereto (the “Project”), which proposed repair project 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 District may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”), said amount to be expended at the direction of the School Committee. The MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) fifty-five percent (55%) 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

ARTICLE 10: Appropriate Excess Premium from Town Hall Refunding to Roudenbush Rehabilitation Project

Town Manager

To see if the Town will vote to reauthorize and transfer a sum of money from the Town Hall Refunding to pay for costs for the Roudenbush Rehabilitation, Preservation, and Accessibility Improvements Project authorized at the March 25, 2017 Annual Town Meeting;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 11: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance

Town Manager

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

ARTICLE 12: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund to the Water Enterprise Budget	<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 FY20 retiree benefits;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 13: Adopt the Provisions of Chapter 159 of the Acts of 2000 to Set the Minimum Personal Property Assessment at \$10,000	<i>Board of Assessors</i>
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To see if the Town of Westford will vote to adopt a Small Personal Property Exemption under [MGL Chapter 59 Section 5 Clause 54](#) thereby setting a minimum Personal Property assessment of \$10,000 for taxation purposes beginning FY 2020 as of the assessment date of January 1, 2019. Amending and revising the exemption adopted at the Special Town Meeting October 2006 setting said exemption at \$2,000.

{All Personal Property accounts with an assessment of \$10,000 and over will be taxed and all accounts with assessments of less than \$10,000 shall not be taxed. This does not excuse filing a Form of List with the Assessors Office. Currently, based on FY 2019 data, this would affect 578 existing accounts with a cumulative FY 2019 assessed value of \$2,939,873. Based on the FY 2019 tax rate of \$16.56 the amount of revenue loss equals \$48,684 in taxes.}

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 14: Authorization for the Board of Selectmen to Petition the General Court for Special Legislation Authorizing the Town of Westford to Establish a Means Tested Senior Citizen Property Tax Exemption	<i>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 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 per cent 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 more than 200 per cent in assets allowed under clause forty-first D of section 5 of chapter 59 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 75 per cent;
- (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 less 20 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 .25 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. 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,

Westford FY20 Finance Committee Report

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.

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.

SECTION 9. This act shall expire after 3 years of implementation of the exemption.

SECTION 10. This act shall take effect upon its passage.

Selectmen recommendation at Town Meeting

ADMINISTRATIVE

ARTICLE 15: Authorize the Board of Selectmen to Accept Easements	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2020, 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

ARTICLE 16: Authorize the Board of Selectmen to Amend the Agricultural Preservation Restriction at 66-68 Boston Road to Allow the Construction of a Restaurant	<i>Citizens’ Petition</i>
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To see if the Town will vote to authorize the Board of Selectmen to amend the Agricultural Preservation Restriction recorded with Middlesex North District Registry of Deeds in Book 10124, Page 169 (“APR 3”) and on file with the Town Clerk, as follows:

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

(7) The construction and operation of up to a 8,130 gross square foot building footprint farm to table restaurant with no more than 13,696 sq. ft. of gross occupied floor area with related parking and utilities (including storm water management features and a septic system) to be used for restaurant purposes, as shown on the conceptual plan attached hereto and on file with the Town Clerk, provided that said use is related to and in support of the agricultural uses of the two contiguous parcels, which are described in the deeds recorded at the Middlesex North Registry of Deeds at Book 2201, page 621 and Book 2421, Page 433. The

exercise of the rights retained in this paragraph are expressly contingent upon the aforementioned contiguous parcels being actively engaged in agricultural use and said rights shall be forfeited if the use of said contiguous parcels is abandoned or changed. If the Grantor exercises the rights retained in this paragraph, there will be no change in use or transfer of any interest in the Premises without the express written approval of the Grantee.

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

Selectmen recommendation at Town Meeting

ARTICLE 17: Require the Town to Publicly Bid the Development Rights of 66-68 Boston Road in Accordance with MGL 184 Chapter 30B Section 16	<i>Citizens' Petition</i>
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To see if the Town will vote that if the town should become compelled to sell, give away, or transfer by any other means the Development Rights it owns on the property at 66-68 Boston Road, Westford, MA and/or to sell, give away, transfer by any means, release, amend or modify any of the three Agricultural Preservation Restrictions it owns on the same property, that the town be required to put these assets out for public bidding in accordance with the procedure specified in MGL 184 Chapter 30B Section 16 for the disposal of an interest in real property, and to follow that procedure in order to ensure that the town receive the market value of these interests and to provide the maximum possible financial benefit to the town; or act in relation thereto.

Selectmen recommendation at Town Meeting

ARTICLE 18: Establish a Policy to Limit the use of Artificial Lights at Recreational Spaces from Dusk to 10 PM	<i>Citizens' Petition</i>
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To see if the Town will vote to establish a policy to limit the use of artificial lights from dusk to 10PM at all locations where they are used to illuminate outdoor recreation spaces and activities.

Or act in relation thereto.

Selectmen recommendation at Town Meeting

GENERAL BYLAW AMENDMENTS

ARTICLE 19: Amend Section 58 of the Town Bylaws to Establish New Requirements and Limitations for the Possession and Consumption of Alcohol on any Public Property	<i>Citizens' Petition</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 58 as shown below, with additions appearing as underlined text and deletions indicated by the placement of a line through the affected word(s) or act in relation thereto:

§ 58.1 Definitions.

The following definitions shall apply in the interpretation and enforcement of this bylaw:

Alcoholic beverages shall mean any beverage defined as an alcoholic beverage in section 1 of chapter 138 of the Massachusetts General Laws.

Common shall mean the triangular parcel of land owned by the Town in Westford center, which is bounded by Main Street, Lincoln Street and Boston Road.

Private property shall mean any real property within the Town of Westford which is not owned by the Town.

Public property shall mean and include the Common, municipal parking lots, municipal parks, municipal playgrounds and the area of any real property, building, or office owned by or leased to the Town or occupied or used by any board, department, committee, commission, or office of the Town.

Public way shall mean the entire width between the lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel and shall include the entire width of any sidewalk within the lines of such way. In the case of ways established by prescription or concerning which no official layouts exist, the edges of the surface of the traveled way shall be deemed to be the lines of such public ways.

Single use permit shall mean a permit issued by the Board of Selectmen allowing the possession and consumption of alcoholic beverages on a named public property for a single day.

§ 58.3 Possession on private and public property.

No person shall bring any alcoholic beverage onto any private property ~~or onto any public property~~, or possess or consume any alcoholic beverage in or upon any ~~public property~~ or private property without the permission of the owner or person lawfully in charge or control of such private ~~or public~~ property. No person shall bring any alcoholic beverage onto any public property, or possess or consume any alcoholic beverage in or upon any public property without having received a single use permit granted by the Board of Selectmen. The number of such permits shall be limited to one permit per week for each public space. No more than one such permit shall be granted to the same person or organization within a one month period.

Selectmen recommendation at Town Meeting

ARTICLE 20: Amend Chapter 1 of the Town Bylaws: Penalties for Violating Bylaws and Regulations	<i>Citizens' Petition</i>
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To see if the Town will approve the following amendments to our Town Bylaws:

Chapter 1: Penalties for Violating Bylaws and Regulations

[Adopted 2-17-47 ATM Art. 35.

Replaced 5-11-87 Adj. ATM Art. 17. Amended 5-11-02 ATM Art. 30 Replaced 3-28-2011 Adj. ATM.

Amendments noted where applicable.]

Sec. 1.1 Violations

Any bylaw of the Town of Westford, or rule or regulation of its boards, commissions, and committees, shall be enforced, when observed or reported, in the method provided in Section 21D of Chapter 40 of the General Laws.

Sec 1.2 Enforcement

- A. "Enforcing person" shall mean the Board of Selectmen or any Police Officer of the Town of Westford, with respect to any offense;
- B. The Town Manager and the Board of Selectmen shall instruct Town Counsel to take such legal action as may be necessary to restrain a violation of this by-law, and enforce regulations and the bylaws hereunder, and the Town Counsel shall forthwith comply with such instructions.

Sec. 1.3. Penalties

- A. When enforced through this noncriminal disposition procedure, the penalty for violation of any Town bylaw, rule, or regulation, unless otherwise specified therein, shall be as follows: First offense: \$100 Second offense: \$200 Third offense: \$300 Fourth and subsequent offenses: \$300

B. Each day upon which a violation exists shall be deemed to be a separate offense

Selectmen recommendation at Town Meeting

ARTICLE 21: Add Delinquent Fire Box Alarm Fees to Tax Bills	<i>Town Manager</i>
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To see if the Town will vote to establish a municipal charges lien pursuant to General Laws Chapter 40, Section 58 for unpaid fire alarm box fees assessed by the Town pursuant to Chapter 94 of the Town of Westford General Bylaws;

Or act in relation thereto.

Finance Committee and Selectmen recommend

AMENDMENT TO TOWN CHARTER

ARTICLE 22: Petition the General Court to Increase Board of Cemetery Commissioners from Three to Five Members	<i>Board of Cemetery Commissioners</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 to increase the size of the Cemetery Commission from 3 to 5 members as follows; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and authorizing the Board of Selectmen to approve amendments which shall be within the scope of the general public objectives of the petition:

AN ACT RELATIVE TO THE WESTFORD HOME RULE CHARTER ACT.

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. Section 9 of chapter 480 of the acts of 1989, as amended, is hereby amended by deleting the words “the cemetery commission” and inserting in place thereof the following words:- a cemetery commission of five members.

SECTION 2. Upon the effective date of this act, the town manager shall appoint one new cemetery commissioner for a term of three years and one new cemetery commissioner for a term of two years.

SECTION 3. This act shall take effect upon its passage.

Or act in relation thereto.

Selectmen recommendation at Town Meeting

CARE AND CUSTODY OF TOWN LAND

ARTICLE 23: Accept Shannon Circle as a Public Way	<i>Board of Selectmen</i>
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To see if the Town will vote to accept Shannon Circle as a Town public way pursuant to [Massachusetts General Laws Chapter 82](#), as laid out by the Board of Selectmen, and further to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain, as easement in said way for all purposes for which public ways are used and maintained;

Or act in relation thereto.

Finance Committee recommends and Selectmen recommendation at Town Meeting

ARTICLE 24: Rename the Stony Brook School in Recognition of Everett “Bill” Olsen, Jr.	<i>The Naming Committee</i>
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To see if the Town will vote to name the Stony Brook School the “Everett V. Olsen, Jr. Middle School” in recognition of his dedication and service to the community of Westford as the former Business Manager, former Assistant Superintendent of Schools and current Superintendent of Schools;

Or act in relation thereto.

Selectmen recommendation at Town Meeting

ARTICLE 25: Rename the Millennium Building and any Subsequent School Administration Building the “Everett V. Olsen Jr. Building”	<i>Citizens’ Petition</i>
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To see if the Town will vote to rename the Millennium Building the “Everett V. Olsen Jr. Building” and to carry that name to any subsequent school department administration building. This renaming would take place upon Mr. Olsen’s retirement in recognition of his service to the community as a long-serving Superintendent of Westford Schools.

Selectmen recommendation at Town Meeting

Westford FY20 Finance Committee Report

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

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

Given under our hands this ____ day of _____ in the Year of our Lord 2019.

Mark Kost (Chair)

Elizabeth Almeida (Vice-Chair)

G. Thomas Clay (Clerk)

J. Scott Hazelton

Andrea Peraner-Sweet

**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

<p>Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2019</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	127,217	136,240	145,262
9	101,992	118,991	135,990
8	92,720	108,174	123,627
7	86,539	100,962	115,385
6	81,130	94,652	108,174
5	71,086	82,934	94,781
4	66,450	77,525	88,599
3	57,950	67,609	77,267
2	48,678	56,791	64,904
1	42,497	49,480	56,662

BAND	POSITION TITLE
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	Deputy Fire Chief
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

Westford FY20 Finance Committee Report

BAND	POSITION TITLE
6	Treasurer/Collector
6	Water Operations Manager
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Town Clerk
4	Assistant Library Director
4	Compliance Manager/Water Department
4	Assistant Town Accountant/Finance & Budget Analyst
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS	MIN	MAX
Auxiliary Firefighter	N/A	13.00
Library Page	12.00	13.00
COA Lead Van Driver	15.45	20.34
COA Van Driver	12.00	17.82
Evening Supervisor/Senior Center	14.00	19.81
Senior Volunteer Worker	12.00	16.52
Student Intern	12.00	15.00
Receptionist	13.09	15.26
Registrar	12.00	16.52

Estimated salary range adjustment of 2.0% effective 7/1/19

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.

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Town of Westford
55 Main Street
Westford, MA 01886

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COME TO
TOWN MEETING
AND MAKE YOUR
VOICE HEARD

SATURDAY, March
23, 2019
10:00 AM
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ELEMENTARY
SCHOOL