



FY27 Budget Update  
Finance and Warrant Commission  
March 10, 2026

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Finance Director, Treasurer/Collector

## FY27 Budget Presentation Reminder – February 11<sup>th</sup>

- Proposed Municipal Budget
  - Review of services included in the proposed budget
  - Highlighted changes to salaries and expenses
  - History of increases
- Proposed Operating budget
  - Municipal, School, Debt and Fixed Costs
    - The school budget was voted by SC since the February 11<sup>th</sup> meeting
- Proposed Overall Budget
  - Proposed budget was balanced and still is balanced
    - High level summary of proposed expenditures and revenue sources
- Tonight
  - Any changes that have been incorporated into the budget since the last update
  - Status on questions submitted
  - Timeline on next steps

# FY27 Budget Updates - Assessments

- The budget contains outside assessments.
- Estimates are included until the final numbers are provided, at which time the budget is adjusted

## Assessments

- **Blue Hills Regional Schools Assessment**

- Updated FY27 budget of \$100,711
  - A decrease of \$1,400 or 1.4% compared to FY26
  - Per Blue Hills: student enrollment has not changed (4 students)
- No overall impact to budget

- **Sewer Department MWRA Assessment**

- Updated FY27 Assessment is \$3,051,156
  - A decrease of \$33,736 or 1.1% compared to FY26 budget
- Sewer budget revenue will be adjusted in final budget
  - No overall budget impact

# Other Budget Adjustments

- Budgets are updated for any changes to previous estimates.

## FY27 Health Insurance Budget Update

- Updated FY27 Budget is \$9,974,288
  - This is an increase of \$7,607 over the most recent FY27 budget estimate (8.5%), and an increase of \$788K or 8.6% compared to FY26
  - This change from the initial FY27 estimate has been reflected in the fixed costs budget, and will be covered by the reduction in the Medicare Payroll Tax line
- Received final rates from GIC per meeting on 3.5.2026
  - Original voted was scheduled for 2.26.26
  - Average overall rate increase is 7.5%
    - Active employee range is 4.1%-13.6%
      - Average 8%
      - Most subscribed plan is 8.9%
    - Retiree plans 4-7.5%
      - Average 5.4%

## Article Budget 3 - FY27 Proposed Operating Budget \$125.5M, 4.3% inc.

- Article 3 is the Operating Budget (Appendix D)
  - This includes:
    - Municipal Budget –\$27.4M, 5.1% increase
      - No change
    - Schools Budget – \$61.9M, 4.9% increase
      - Updated based on SC vote
    - Fixed Costs – \$24.5M, 2.8% increase
      - Updated numbers for health insurance and payroll tax, net impact
    - Debt – \$7.18M, 4% increase
      - No change
    - Sewer – \$4.14M, flat over FY26
      - slight change – MWRA Assessment
- Since the last time this was presented, the following items have been updated
  - Blue Hills assessment
  - Sewer MWRA assessment
  - Health Insurance
  - Increased Local Receipts
    - Local Receipts have been increased \$402,400 bringing the total FY27 projection to \$5,503,257
- Article 3 will be finalized for a vote at the March 23<sup>rd</sup> Select Board meeting and presented at the March 25<sup>th</sup> Fincom public hearing
  - Will include a final draft of “Appendix D”

## Budget Article 1 – FY26 Budget Adjustments by Transfers

- Budget adjustments to close out the current fiscal year, using transfers from one operating budget account to another

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Fincom Reserve	\$405,000	Snow & Ice Expense	\$405,000
		<ul style="list-style-type: none"><li>• 22 events to date, 4 needed contractor support</li></ul>	
	<b>Total</b>		<b>Total</b>
	\$405,000		\$405,000

- Numbers will be finalized for Select Board meeting on 3/23
  - Then will be presented at the 3/25 Fincom Public Hearing

## Budget Article 2 – FY26 Budget Adjustments by Appropriation

- Budget adjustments to close out the current fiscal year, using transfers from additional available funds

<b>Transfer</b>			
<b>From Account</b>	<b>Amount</b>	<b>To Account</b>	<b>Amount</b>
Free Cash	\$1,310,000	Police Department Salaries	\$210,000
		<ul style="list-style-type: none"> <li>FY26 Contractual wage increases</li> <li>One long term leave (entire FY26)</li> <li>Adjusted minimum manning on overnight shift</li> </ul>	
		Fire Department Salaries	\$570,000
		<ul style="list-style-type: none"> <li>Two long term leaves (entire FY26)</li> <li>Four other injury leaves</li> </ul>	
		DPW – Snow and Ice Salary	\$350,000
Ambulance Receipts	\$196,000	Snow and Ice Expense	\$180,000
		<ul style="list-style-type: none"> <li>22 events to date, 4 needed contractor support</li> </ul>	
		Ambulance Services/Equipment	\$196,000
		<ul style="list-style-type: none"> <li>\$160k for Fire Department Ambulance expenses</li> <li>\$36k for Collector’s Office Ambulance Billing Services (fee based service)</li> </ul>	
<b>Total</b>	<b>\$1,506,000</b>	<b>Total</b>	<b>\$1,506,000</b>

- FY27 Police Dept and Fire Dept overtime budgets have been increased to help address OT in future
- Select Board Article 6 to create IOD reserve fund will further offset future OT fiscal pressures
- Numbers will be finalized for Select Board meeting on 3/23
  - Then will be presented at the 3/25 Fincom Public Hearing



# FY27 Article 4 – Proposed Municipal Capital Article

Item	Requesting Department	Amount	Funding Source
Ten Wheel Dump Truck Hook Lift Body (Truck 27)	DPW	\$400,000	Free Cash
Air Compressor Trailer Unit	DPW	\$35,000	Free Cash
Front End Loader (Loader 1)	DPW	\$345,000	Free Cash
Roadway Improvement	DPW	\$200,000	Free Cash
Turnout Gear Replacement	Fire	\$75,000	Free Cash
Radio Upgrade and Replacement	Fire	\$32,500	Free Cash
End User Technology	IT	\$75,000	Free Cash
Library Patron/Staff End User Technology	Library	\$25,000	Free Cash
Police Vehicles	Police	\$300,000	Free Cash
Safety Equipment	Police	\$68,000	Free Cash
Building Facilities Maintenance	DPW Facilities	\$275,000	Free Cash
Total		<u>\$1,830,500</u>	

This Article is to be Funded with Free Cash  
 This is the annual base capital for Municipal

# FY27 Article 7 - Additional Capital Improvements / Free Cash

Item	Requesting Department	Amount	Funding Source
Sidewalk Enhancement Plan	DPW Infrastructure	\$585,000	Free Cash
Carby Street Roof	DPW Facilities	\$200,000	Free Cash
Thurston Heating System	School	\$200,000	Free Cash
Radio Infrastructure Upgrade	Public Safety	\$1,000,000	Free Cash
One Ton Dump Truck (Truck 26)	DPW	\$150,000	Free Cash
PFAS Environmental Testing at 637 High Street	Town Administrator	\$300,000	Free Cash
	Total	<u>\$2,435,000</u>	Free Cash

# FY27 Additional Funding Sources – Amounts and Balances

<b>Funding Source</b>	<b>Current Balance on 2.1.26</b>	<b>Proposed Usage for FY27 Budget</b>	<b>Projected “Balance”</b>
Free Cash	\$15,697,444	*\$8,265,500	\$7,431,944
Meals/Hotels	\$2,642,739	\$1,180,000	\$1,462,739
Ambulance Receipts	\$2,126,011	\$1,475,954	\$650,057

\*Free Cash Usage number does not include amounts for Article 11 (Special Ed Reserve Fund Allocation) or Article 14 (FY26 Transfers School Department)

# Finance & Warrant Commission Questions – Follow-Up

- Prior to tonight’s meeting, members of the Finance & Warrant Commission submitted a number of detailed questions regarding the FY27 budget
- A memo addressing the submitted questions was provided to address the questions and provide additional context.
  - It is also available to review on the Finance page of the Town website:  
[www.westwoodma.gov](http://www.westwoodma.gov) – go to “**Government**” and then “**Budget Information**”
- The memo also incorporated responses and data from several departments, including:
  - Department salary and staffing changes and contractual adjustments
  - Departmental cost changes
  - Public safety budget drivers
  - Requests left unfulfilled to balance the budget
  - Capital funding sources and capital planning
  - Revenue assumptions and reserve balances
- An additional memo of supplemental information relating to the use of Ambulance Receipts in the FY27 budget was also provided. The memo covered:
  - Budget & operating background
  - State legal support & town financial policy compliance
  - Summary of regional practices
- We welcome any follow-up questions or clarifications from the Commission

# FY27 Budget Next Steps

- Select Board March 23<sup>rd</sup>
  - Final budget updates will be presented
  - Finalize and Vote on Budget Articles 1 through 14, including Article 3 FY27 Operating budget
- Final Budget articles will then be submitted to Finance and Warrant commission
  - Will include a memo on any changes to articles since the February 11<sup>th</sup> and March 10<sup>th</sup> presentations
- Finance and Warrant Commission Hearing – March 25<sup>th</sup>
  - Town Meeting financial articles reviewed and voted by Fincom

