

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
GENERAL GOVERNMENT								
122	Select Board							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	19,608.00	43,106.00	28,349.00	28,559.00	28,559.00	28,774.00	29,349.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 122	19,608.00	43,106.00	28,349.00	28,559.00	28,559.00	28,774.00	29,349.00
123	Town Manager							
	Personal Services	433,925.00	456,212.00	527,274.00	506,100.00	592,659.00	604,612.00	616,704.00
	Expenses	11,143.00	20,554.00	28,465.00	33,465.00	33,465.00	33,465.00	34,134.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 123	445,068.00	476,766.00	555,739.00	539,565.00	626,124.00	638,077.00	650,838.00
131	Finance Committee							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	8,865.00	9,065.00	3,671.00	3,671.00	3,671.00	3,671.00	3,744.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Reserve Fund (Transfers out)	125,000.00 (76,010.00)	125,000.00 (37,265.00)	125,000.00 0.00	125,000.00 0.00	125,000.00 0.00	125,000.00 0.00	125,000.00 0.00
	TOTAL 131	57,855.00	96,800.00	128,671.00	128,671.00	128,671.00	128,671.00	128,744.00
132	Finance Director							
	Personal Services	156,661.00	164,143.00	166,815.00	166,815.00	170,426.00	173,405.00	173,405.00
	Expenses	435.00	1,390.00	895.00	895.00	895.00	1,585.00	1,617.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 132	157,096.00	165,533.00	167,710.00	167,710.00	171,321.00	174,990.00	175,022.00
135	Town Accountant							
	Personal Services	296,856.00	320,859.00	325,632.00	325,632.00	332,375.00	338,729.00	345,504.00
	Expenses	42,455.00	48,835.00	51,185.00	47,185.00	49,225.00	51,775.00	52,811.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 135	339,311.00	369,694.00	376,817.00	372,817.00	381,600.00	390,504.00	398,315.00
141	Board of Assessors							
	Personal Services	309,472.00	314,979.00	314,177.00	314,177.00	324,900.00	333,368.00	340,035.00
	Expenses	47,100.00	51,300.00	51,000.00	49,450.00	14,750.00	24,750.00	25,245.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 141	356,572.00	366,279.00	365,177.00	363,627.00	339,650.00	358,118.00	365,280.00
145	Treasurer/Collector							
	Personal Services	266,825.00	295,391.00	302,716.00	302,216.00	309,592.00	314,123.00	320,405.00
	Expenses	45,050.00	47,275.00	47,925.00	47,925.00	47,975.00	48,075.00	49,037.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 145	311,875.00	342,666.00	350,641.00	350,141.00	357,567.00	362,198.00	369,442.00
151	Town Counsel							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	160,000.00	140,000.00	120,000.00	100,000.00	110,000.00	110,000.00	112,200.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 151	160,000.00	140,000.00	120,000.00	100,000.00	110,000.00	110,000.00	112,200.00
152	Human Resources							
	Personal Services	242,920.00	268,210.00	275,751.00	275,751.00	282,315.00	287,929.00	293,688.00
	Expenses	26,868.00	30,737.00	28,625.00	28,625.00	28,625.00	28,625.00	29,198.00
	Compensation Reserve	150,000.00	385,000.00	220,000.00	220,000.00	300,000.00	380,000.00	387,600.00
	Transfers out	(116,876.00)	(217,246.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL 152	302,912.00	466,701.00	524,376.00	524,376.00	610,940.00	696,554.00	710,486.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting		FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
		BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
155	Technology								
	Personal Services	342,998.00	358,955.00	368,157.00	368,157.00	376,410.00	381,204.00	388,828.00	396,605.00
	Expenses	774,825.00	580,600.00	615,127.00	615,127.00	628,976.00	644,641.00	657,534.00	670,685.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 155	1,117,823.00	939,555.00	983,284.00	983,284.00	1,005,386.00	1,025,845.00	1,046,362.00	1,067,290.00
161	Town Clerk								
	Personal Services	250,955.00	284,340.00	276,980.00	276,980.00	307,498.00	286,296.00	292,022.00	297,862.00
	Expenses	28,259.00	21,369.00	35,813.00	35,813.00	46,213.00	30,513.00	31,123.00	31,745.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 161	279,214.00	305,709.00	312,793.00	312,793.00	353,711.00	316,809.00	323,145.00	329,607.00
170	Permitting Department								
	Personal Services	274,507.00	285,829.00	294,946.00	291,946.00	303,106.00	308,825.00	315,002.00	321,302.00
	Expenses	44,416.00	46,535.00	48,670.00	46,970.00	49,485.00	50,316.00	51,322.00	52,348.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 170	318,923.00	332,364.00	343,616.00	338,916.00	352,591.00	359,141.00	366,324.00	373,650.00
171	Conservation Commission								
	Personal Services	84,243.00	88,075.00	92,784.00	92,784.00	96,974.00	100,832.00	102,849.00	104,906.00
	Expenses	6,640.00	7,070.00	7,610.00	7,610.00	7,640.00	7,670.00	7,823.00	7,979.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 171	90,883.00	95,145.00	100,394.00	100,394.00	104,614.00	108,502.00	110,672.00	112,885.00
175	Planning Board								
	Personal Services	86,348.00	96,244.00	98,169.00	98,169.00	100,132.00	100,132.00	102,135.00	104,178.00
	Expenses	8,422.00	16,367.00	35,509.00	20,509.00	30,781.00	19,781.00	20,177.00	20,581.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 175	94,770.00	112,611.00	133,678.00	118,678.00	130,913.00	119,913.00	122,312.00	124,759.00
176	Zoning Board of Appeals								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	2,405.00	2,595.00	2,595.00	2,595.00	2,595.00	2,595.00	2,647.00	2,700.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 176	2,405.00	2,595.00	2,595.00	2,595.00	2,595.00	2,595.00	2,647.00	2,700.00
192	Town Hall Maintenance								
	Personal Services	45,742.00	45,742.00	45,742.00	45,742.00	45,742.00	46,242.00	47,167.00	48,110.00
	Expenses	72,900.00	57,100.00	56,500.00	56,500.00	56,500.00	56,500.00	57,630.00	58,783.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 192	118,642.00	102,842.00	102,242.00	102,242.00	102,242.00	102,742.00	104,797.00	106,893.00
199	PUBLIC BUILDINGS & PROPERTY MAINTENANCE								
	Personal Services	96,761.00	87,244.00	84,023.00	84,023.00	85,424.00	86,852.00	88,589.00	90,361.00
	Expenses	57,849.00	144,850.00	154,737.00	154,737.00	157,259.00	159,830.00	163,027.00	166,288.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 199	154,610.00	232,094.00	238,760.00	238,760.00	242,683.00	246,682.00	251,616.00	256,649.00
Total General Government		4,327,567.00	4,590,460.00	4,834,842.00	4,773,128.00	5,049,167.00	5,170,115.00	5,267,551.00	5,370,403.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting									
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ	PROJ
PUBLIC SAFETY									
210	Police Department								
	Personal Services	5,314,848.00	5,546,887.00	5,817,983.00	5,817,983.00	5,997,328.00	6,076,695.00	6,198,229.00	6,322,194.00
	Expenses	583,346.00	556,183.00	666,528.00	605,811.00	666,628.00	666,628.00	679,961.00	693,560.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 210	5,898,194.00	6,103,070.00	6,484,511.00	6,423,794.00	6,663,956.00	6,743,323.00	6,878,190.00	7,015,754.00
215	Public Safety Communications								
	Personal Services	847,596.00	866,599.00	927,883.00	878,984.00	939,620.00	948,847.00	967,824.00	987,180.00
	Expenses	52,540.00	53,437.00	54,252.00	53,622.00	54,252.00	54,252.00	55,337.00	56,444.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 215	900,136.00	920,036.00	982,135.00	932,606.00	993,872.00	1,003,099.00	1,023,161.00	1,043,624.00
220	Fire Department								
	Personal Services	3,595,415.00	3,865,747.00	3,996,139.00	3,996,139.00	4,085,940.00	4,173,778.00	4,257,254.00	4,342,399.00
	Expenses	393,397.00	373,368.00	406,036.00	388,075.00	406,036.00	406,036.00	414,157.00	422,440.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 220	3,988,812.00	4,239,115.00	4,402,175.00	4,384,214.00	4,491,976.00	4,579,814.00	4,671,411.00	4,764,839.00
241	Building Department								
	Personal Services	396,305.00	403,327.00	412,339.00	412,339.00	421,886.00	429,168.00	437,751.00	446,506.00
	Expenses	11,470.00	12,150.00	13,600.00	12,400.00	13,600.00	13,600.00	13,872.00	14,149.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 241	407,775.00	415,477.00	425,939.00	424,739.00	435,486.00	442,768.00	451,623.00	460,655.00
244	Sealer Weights & Measures								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	3,000.00	3,000.00	15,524.00	15,524.00	15,524.00	15,524.00	15,834.00	16,151.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 244	3,000.00	3,000.00	15,524.00	15,524.00	15,524.00	15,524.00	15,834.00	16,151.00
291	Emergency Management								
	Personal Services	9,324.00	9,510.00	9,700.00	9,700.00	9,894.00	10,092.00	10,293.84	10,500.00
	Expenses	2,450.00	2,450.00	2,550.00	2,450.00	2,550.00	2,550.00	2,601.00	2,653.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 291	11,774.00	11,960.00	12,250.00	12,150.00	12,444.00	12,642.00	12,894.84	13,153.00
292	Animal Control								
	Personal Services	40,390.00	40,967.00	42,894.00	42,894.00	43,913.00	44,773.00	45,668.00	46,581.00
	Expenses	3,875.00	4,475.00	4,535.00	4,035.00	4,535.00	4,535.00	4,626.00	4,719.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 292	44,265.00	45,442.00	47,429.00	46,929.00	48,448.00	49,308.00	50,294.00	51,300.00
294	Tree Warden								
	Personal Services	2,311.00	2,357.00	3,060.00	3,060.00	3,122.00	3,185.00	3,249.00	3,314.00
	Expenses	35,000.00	35,000.00	67,500.00	40,000.00	67,500.00	67,500.00	68,850.00	70,227.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 294	37,311.00	37,357.00	70,560.00	43,060.00	70,622.00	70,685.00	72,099.00	73,541.00
Total Public Safety		11,291,267.00	11,775,457.00	12,440,523.00	12,283,016.00	12,732,328.00	12,917,163.00	13,175,506.84	13,439,017.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting		FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
		BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
EDUCATION									
300	Westford Public Schools	1.63%	2.77%	3.04%	3.01%	3.01%	2.00%	2.00%	2.50%
	Operating Budget	62,236,867.00	63,961,692.00	65,905,323.00	65,889,564.00	67,207,355.00	68,551,502.00	69,922,532.00	71,670,595.00
	TOTAL 300	62,236,867.00	63,961,692.00	65,905,323.00	65,889,564.00	67,207,355.00	68,551,502.00	69,922,532.00	71,670,595.00
310	Nashoba Tech								
	Personal Services			6.79%	7.79%				
	Expenses	1,184,421.00	1,295,205.00	1,383,159.00	1,396,089.00	1,420,521.00	1,445,380.00	1,470,674.00	1,496,411.00
	Capital								
	TOTAL 310	1,184,421.00	1,295,205.00	1,383,159.00	1,396,089.00	1,420,521.00	1,445,380.00	1,470,674.00	1,496,411.00
Total Education		63,421,288.00	65,256,897.00	67,288,482.00	67,285,653.00	68,627,876.00	69,996,882.00	71,393,206.00	73,167,006.00
PUBLIC WORKS									
405	Director of Public Works								
	Personal Services	247,929.00	264,153.00	269,418.00	269,418.00	274,791.00	280,519.00	286,129.00	291,852.00
	Expenses	500.00	500.00	500.00	500.00	500.00	500.00	510.00	520.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
	TOTAL 410	248,429.00	264,653.00	269,918.00	269,918.00	275,291.00	281,019.00	286,639.00	292,375.00
410	Engineering Department								
	Personal Services	311,412.00	323,551.00	329,963.00	329,963.00	337,255.00	343,724.00	350,598.00	357,610.00
	Expenses	11,862.00	11,970.00	15,970.00	13,470.00	15,970.00	15,970.00	16,289.00	16,615.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 410	323,274.00	335,521.00	345,933.00	343,433.00	353,225.00	359,694.00	366,887.00	374,225.00
421	Highway Department								
	Personal Services	1,637,720.00	1,659,293.00	1,464,841.00	1,458,170.00	1,503,389.00	1,520,529.00	1,550,940.00	1,581,959.00
	Expenses	1,003,604.00	1,018,643.00	1,037,613.00	991,800.00	1,037,613.00	1,038,044.00	1,058,805.00	1,079,981.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 421	2,641,324.00	2,677,936.00	2,502,454.00	2,449,970.00	2,541,002.00	2,558,573.00	2,609,745.00	2,661,940.00
432	Recycling								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	525,048.00	541,027.00	602,525.00	602,525.00	632,151.00	663,259.00	676,524.00	690,054.00
	Offset/Recycling Revolving	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 432	525,048.00	541,027.00	602,525.00	602,525.00	632,151.00	663,259.00	676,524.00	690,054.00
433	Solid Waste								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	1,440,139.00	1,507,588.00	1,567,681.00	1,538,654.00	1,629,736.00	1,694,274.00	1,728,159.00	1,762,722.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 433	1,440,139.00	1,507,588.00	1,567,681.00	1,538,654.00	1,629,736.00	1,694,274.00	1,728,159.00	1,762,722.00
**	TRASH DISPOSAL FEES ONLY	712,354.00	748,447.00	777,474.00	748,447.00	808,573.00	840,916.00	857,734.00	874,889.00
442	Wastewater Treatment Management								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	224,917.00	224,430.00	243,404.00	243,404.00	253,350.00	268,203.00	273,567.00	279,038.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 442	224,917.00	224,430.00	243,404.00	243,404.00	253,350.00	268,203.00	273,567.00	279,038.00
491	Cemetery Department								
	Personal Services	103,691.00	105,159.00	155,667.00	155,667.00	160,909.00	162,823.00	166,079.00	169,401.00
	Expenses	35,443.00	36,760.00	38,707.00	38,707.00	38,080.00	39,904.00	40,702.08	41,516.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 491	139,134.00	141,919.00	194,374.00	194,374.00	198,989.00	202,727.00	206,781.08	210,917.00
Total Public Works		5,542,265.00	5,693,074.00	5,726,289.00	5,642,278.00	5,883,744.00	6,027,749.00	6,148,302.08	6,271,271.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting									
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ	PROJ
HEALTH & HUMAN SERVICES									
510	Board of Health								
	Personal Services	436,661.00	441,838.00	461,229.00	442,849.00	471,771.00	480,238.00	489,843.00	499,640.00
	Expenses	24,500.00	26,900.00	28,200.00	25,800.00	28,200.00	28,200.00	28,764.00	29,339.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 510	461,161.00	468,738.00	489,429.00	468,649.00	499,971.00	508,438.00	518,607.00	528,979.00
541	Council on Aging								
	Personal Services	466,887.00	479,907.00	505,695.00	505,695.00	512,551.00	519,035.00	529,416.00	540,004.00
	Expenses	94,000.00	102,900.00	121,450.00	107,350.00	121,450.00	121,450.00	123,879.00	126,357.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 541	560,887.00	582,807.00	627,145.00	613,045.00	634,001.00	640,485.00	653,295.00	666,361.00
543	Veterans Services								
	Personal Services	78,655.00	81,488.00	83,299.00	83,299.00	84,889.00	86,304.00	88,030.00	89,791.00
	Expenses	70,500.00	63,100.00	63,100.00	38,100.00	63,100.00	63,600.00	64,872.00	66,169.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 542	149,155.00	144,588.00	146,399.00	121,399.00	147,989.00	149,904.00	152,902.00	155,960.00
Total Health and Human Services		1,171,203.00	1,196,133.00	1,262,973.00	1,203,093.00	1,281,961.00	1,298,827.00	1,324,804.00	1,351,300.00
CULTURE & RECREATION									
610	Library								
	Personal Services	1,403,640.00	1,449,447.00	1,466,536.00	1,466,536.00	1,505,995.00	1,527,830.00	1,558,387.00	1,589,555.00
	Expenses	372,658.00	383,711.00	364,685.00	358,694.00	356,685.00	356,685.00	363,819.00	371,095.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 610	1,776,298.00	1,833,158.00	1,831,221.00	1,825,230.00	1,862,680.00	1,884,515.00	1,922,206.00	1,960,650.00
650	Parks								
	Personal Services	255,633.00	262,560.00	450,689.00	450,689.00	464,953.00	471,264.00	480,689.00	490,303.00
	Expenses	32,765.00	48,329.00	55,525.00	55,525.00	55,525.00	56,047.00	57,168.00	58,311.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 650	288,398.00	310,889.00	506,214.00	506,214.00	520,478.00	527,311.00	537,857.00	548,614.00
660	Land Management								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	32,266.00	47,916.00	118,356.00	98,356.00	120,900.00	124,800.00	127,296.00	129,842.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 660	32,266.00	47,916.00	118,356.00	98,356.00	120,900.00	124,800.00	127,296.00	129,842.00
670	Historical Commission								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	12,650.00	11,950.00	14,650.00	13,450.00	14,650.00	14,650.00	14,943.00	15,242.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 670	12,650.00	11,950.00	14,650.00	13,450.00	14,650.00	14,650.00	14,943.00	15,242.00
Total Culture & Recreation		2,109,612.00	2,203,913.00	2,470,441.00	2,443,250.00	2,518,708.00	2,551,276.00	2,602,302.00	2,654,348.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting									
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ	
DEBT SERVICE									
710	Debt Service								
	Principal & Interest - Excluded	4,570,850.00	4,330,038.00	1,486,250.00	1,486,250.00	1,326,500.00	1,289,250.00	1,262,125.00	1,230,000.00
	Principal & Interest - Excluded - Estimated Debt								
	New Center Building	0.00	0.00	781,710.00	809,400.00	809,400.00	809,400.00	809,400.00	809,400.00
	JV Fletcher Library Expansion	0.00	0.00	40,000.00	40,000.00	240,000.00	480,000.00	1,659,679.00	1,659,679.00
	School Administration Building	0.00	0.00	0.00	0.00	355,000.00	355,000.00	355,000.00	355,000.00
	Blanchard Middle School Roof (MSBA)	0.00	0.00	0.00	0.00	248,500.00	248,500.00	248,500.00	248,500.00
	Contingency (\$1M)	0.00	0.00	71,000.00	71,000.00	213,000.00	213,000.00	213,000.00	213,000.00
	Principal & Interest - Non-Excluded	1,135,856.00	1,267,460.00	1,358,645.00	1,358,645.00	1,190,775.00	1,138,999.00	1,101,678.00	1,068,153.00
	Principal & Interest - Non-Excluded - Estimated Debt								
	Abbot Roof	124,250.00							
	Roadway Improvements	60,313.00	60,313.00	0.00	0.00	0.00	0.00	0.00	0.00
	Oak Hill, Plain Road, Moore Rd	81,925.00	108,015.00	269,090.00	269,090.00	269,090.00	269,090.00	269,090.00	269,090.00
	TSSTF Access Controls (\$500k)	69,540.00	69,540.00	69,540.00	69,540.00	69,540.00	69,540.00	69,540.00	69,540.00
	Carlisle Road Sidewalk / Pedestrian Safety	53,680.00	53,680.00	53,680.00	53,680.00	53,680.00	53,680.00	53,680.00	53,680.00
	Fire Truck		94,846.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dispatch Fully Digital Radio		126,880.00	126,880.00					
	Plain Road Phase 2 Sidewalk Construction		47,570.00	47,570.00	47,570.00	47,570.00	47,570.00	47,570.00	47,570.00
	Senior Center HVAC Replacement		71,000.00	78,100.00	78,100.00	78,100.00	78,100.00	78,100.00	78,100.00
	Short Term Interest	43,300.00	43,300.00	43,300.00	43,300.00	43,300.00	43,300.00	43,300.00	43,300.00
	TOTAL 710	6,164,354.00	6,272,642.00	4,425,765.00	4,326,575.00	4,944,455.00	5,095,429.00	6,210,662.00	6,145,012.00
	Total Debt Service	6,164,354.00	6,272,642.00	4,425,765.00	4,326,575.00	4,944,455.00	5,095,429.00	6,210,662.00	6,145,012.00
UNCLASSIFIED									
940	Otherwise Unclassified								
	Water Direct/Indirect Costs	(467,329.00)	(409,344.00)	(551,796.00)	(551,796.00)	(551,796.00)	(551,796.00)	(557,314.00)	(562,887.00)
	Recreation Direct/Indirect Costs	(140,130.00)	(159,575.00)	(241,048.00)	(241,048.00)	(241,048.00)	(241,048.00)	(243,458.00)	(245,893.00)
	Ambulance Direct/Indirect Costs	(437,596.00)	(315,876.00)	(304,456.00)	(304,456.00)	(304,456.00)	(304,456.00)	(307,501.00)	(310,576.00)
	Stormwater Direct/Indirect Costs	(430,908.00)	(530,840.00)	(535,535.00)	(535,535.00)	(535,535.00)	(535,535.00)	(540,890.00)	(546,299.00)
	TOTAL 940	(1,475,963.00)	(1,415,635.00)	(1,632,835.00)	(1,632,835.00)	(1,632,835.00)	(1,632,835.00)	(1,649,163.00)	(1,665,655.00)
945	Employee Benefits & Miscellaneous								
	Pension Assessment	5,950,276.00	6,263,082.00	6,522,668.00	6,522,668.00	6,931,644.00	7,444,586.00	7,995,485.00	8,587,151.00
	Military Pension Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unemployment Insurance	125,000.00	135,000.00	140,000.00	100,000.00	147,000.00	154,350.00	162,068.00	170,171.00
	Group Health Insurance	11,759,178.00	1,388,094.00	1,516,803.00	1,479,261.00	1,615,873.00	1,703,189.00	1,787,267.00	1,894,503.00
	Medicare Contribution	1,030,000.00	1,050,000.00	1,070,000.00	1,070,000.00	1,085,000.00	1,100,000.00	1,133,000.00	1,166,990.00
	Accumulated Sick Time	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	Senior Tax Rebate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Comprehensive Insurance	1,029,293.00	1,110,036.00	1,186,339.00	1,129,339.00	1,244,654.00	1,305,886.00	1,371,180.00	1,439,739.00
	TOTAL 945	19,943,747.00	9,996,212.00	10,485,810.00	10,351,268.00	11,074,171.00	11,758,011.00	12,499,000.00	13,308,554.00
990	Transfers to Trust								
	Health Insurance		10,277,400.00	10,907,528.00	10,907,528.00	11,678,629.00	12,362,073.00	13,270,838.00	13,934,380.00
	OPEB Expenses	680,957.00	919,661.00	1,355,532.00	1,000,000.00	1,543,827.00	1,681,707.00	1,831,767.00	1,923,355.00
	TOTAL 990	680,957.00	11,197,061.00	12,263,060.00	11,907,528.00	13,222,456.00	14,043,780.00	15,102,605.00	15,857,735.00
	Total Unclassified	19,148,741.00	19,777,638.00	21,116,035.00	20,625,961.00	22,663,792.00	24,168,956.00	25,952,442.00	27,500,634.00
	Total General Fund	113,176,297.00	116,766,214.00	119,565,350.00	118,582,954.00	123,702,031.00	127,226,397.00	132,074,775.92	135,898,991.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting		FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
		BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
240	Community Preservation Fund								
	Personal Services	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Expenses	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	Principal & Interest	820,406.00	1,064,350.00	1,105,491.00	1,105,491.00	1,097,028.00	1,075,418.00	1,050,875.00	1,022,061.00
	TOTAL COMMUNITY PRESERVATION FUND	835,406.00	1,079,350.00	1,120,491.00	1,120,491.00	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00
	Total Community Preservation Fund	835,406.00	1,079,350.00	1,120,491.00	1,120,491.00	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00
WATER ENTERPRISE FUND									
600	Water Enterprise								
	Personal Services	1,247,414.00	1,269,749.00	1,356,918.00	1,356,918.00	1,398,682.00	1,417,573.00	1,431,749.00	1,446,066.49
	Expenses	1,570,768.00	1,636,319.00	1,944,170.00	1,944,170.00	1,972,220.00	1,975,626.00	1,995,382.00	2,015,335.82
	Reserve Fund	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,007.00
	Debt Service	1,587,804.00	1,483,157.00	1,262,146.00	1,262,146.00	1,946,143.00	3,056,891.00	3,184,756.00	3,283,925.00
	TOTAL WATER ENTERPRISE	4,655,986.00	4,639,225.00	4,813,234.00	4,813,234.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31
	Total Water Enterprise Fund	4,655,986.00	4,639,225.00	4,813,234.00	4,813,234.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31
RECREATION ENTERPRISE FUND									
630	Recreation Enterprise								
	Personal Services	1,126,216.00	1,057,621.00	1,078,197.00	985,370.00	1,023,175.00	1,046,247.00	1,056,709.00	1,067,276.09
	Expenses	303,780.00	299,184.00	389,657.00	380,157.00	386,157.00	386,157.00	390,019.00	393,919.19
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECREATION ENTERPRISE	1,429,996.00	1,356,805.00	1,467,854.00	1,365,527.00	1,409,332.00	1,432,404.00	1,446,728.00	1,461,195.28
	Total Recreation Enterprise Fund	1,429,996.00	1,356,805.00	1,467,854.00	1,365,527.00	1,409,332.00	1,432,404.00	1,446,728.00	1,461,195.28
AMBULANCE ENTERPRISE FUND									
640	Ambulance Enterprise								
	Personal Services	865,768.00	921,470.00	971,865.00	971,865.00	987,380.00	991,913.00	1,001,832.00	1,011,850.32
	Expenses	650,556.00	543,474.00	546,953.00	533,506.00	546,953.00	546,953.00	552,423.00	557,947.23
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL AMBULANCE ENTERPRISE	1,516,324.00	1,464,944.00	1,518,818.00	1,505,371.00	1,534,333.00	1,538,866.00	1,554,255.00	1,569,797.55
	Total Ambulance Enterprise Fund	1,516,324.00	1,464,944.00	1,518,818.00	1,505,371.00	1,534,333.00	1,538,866.00	1,554,255.00	1,569,797.55
STORMWATER ENTERPRISE FUND									
650	Stormwater Enterprise								
	Personal Services	135,190.00	143,052.00	124,332.00	124,332.00	127,875.00	130,471.00	133,080.00	135,742.00
	Expenses	913,648.00	967,580.00	975,077.00	975,077.00	978,127.00	981,533.00	1,001,164.00	1,021,187.00
	Principal & Interest	160,824.00	152,100.00	315,800.00	315,800.00	456,010.00	556,158.00	756,086.00	803,890.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL STORMWATER ENTERPRISE	1,209,662.00	1,262,732.00	1,415,209.00	1,415,209.00	1,562,012.00	1,668,162.00	1,890,330.00	1,960,819.00
	Total Stormwater Enterprise Fund	1,209,662.00	1,262,732.00	1,415,209.00	1,415,209.00	1,562,012.00	1,668,162.00	1,890,330.00	1,960,819.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
APPROPRIATION SUMMARY -								
GENERAL GOVERNMENT	4,327,567.00	4,590,460.00	4,834,842.00	4,773,128.00	5,049,167.00	5,170,115.00	5,267,551.00	5,370,403.00
PUBLIC SAFETY	11,291,267.00	11,775,457.00	12,440,523.00	12,283,016.00	12,732,328.00	12,917,163.00	13,175,506.84	13,439,017.00
EDUCATION	63,421,288.00	65,256,897.00	67,288,482.00	67,285,653.00	68,627,876.00	69,996,882.00	71,393,206.00	73,167,006.00
PUBLIC WORKS	5,542,265.00	5,693,074.00	5,726,289.00	5,642,278.00	5,883,744.00	6,027,749.00	6,148,302.08	6,271,271.00
HEALTH & HUMAN SERVICES	1,171,203.00	1,196,133.00	1,262,973.00	1,203,093.00	1,281,961.00	1,298,827.00	1,324,804.00	1,351,300.00
CULTURE & RECREATION	2,109,612.00	2,203,913.00	2,470,441.00	2,443,250.00	2,518,708.00	2,551,276.00	2,602,302.00	2,654,348.00
DEBT SERVICE	6,164,354.00	6,272,642.00	4,425,765.00	4,326,575.00	4,944,455.00	5,095,429.00	6,210,662.00	6,145,012.00
UNCLASSIFIED	19,148,741.00	19,777,638.00	21,116,035.00	20,625,961.00	22,663,792.00	24,168,956.00	25,952,442.00	27,500,634.00
COMMUNITY PRESERVATION FUND	835,406.00	1,079,350.00	1,120,491.00	1,120,491.00	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00
WATER ENTERPRISE FUND	4,655,986.00	4,639,225.00	4,813,234.00	4,813,234.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31
RECREATION ENTERPRISE FUND	1,429,996.00	1,356,805.00	1,467,854.00	1,365,527.00	1,409,332.00	1,432,404.00	1,446,728.00	1,461,195.28
AMBULANCE ENTERPRISE FUND	1,516,324.00	1,464,944.00	1,518,818.00	1,505,371.00	1,534,333.00	1,538,866.00	1,554,255.00	1,569,797.55
STORMWATER ENTERPRISE FUND	1,209,662.00	1,262,732.00	1,415,209.00	1,415,209.00	1,562,012.00	1,668,162.00	1,890,330.00	1,960,819.00
TOTAL OPERATING BUDGET	122,823,671.00	126,569,270.00	129,900,956.00	128,802,786.00	134,886,781.00	139,656,337.00	144,893,850.92	148,923,198.14

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting		FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
		BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
Art 14	CAPITAL PLAN	1,048,857.48	1,541,796.00	1,500,000.00	2,768,859.30	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
	Snow & Ice Deficit	144,202.00	234,223.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
	Perchlorate	102,000.00	45,000.00	110,000.00	97,000.00	110,000.00	110,000.00	110,000.00	110,000.00
	Opioid Settlement Fund				129,997.88				
June 12, 2021 ATM									
	Appropriate from Water OPEB for current retirees	29,511.00							
	Capital Funded Through Completed Projects	123,736.52							
	Water Enterprise Capital	45,000.00							
	Ambulance Enterprise Capital	389,000.00							
	Capital Stabilization Appropriation	40,000.00	80,000.00						
	Sale of Cemetery Lots	157,000.00							
	FY22 Capital: Stormwater Enterprise Capital (No retained earni	45,000.00							
	Community Preservation Committee	2,212,504.00							
October 18, 2021 STM									
	Article 1 - Budget Supplemental - Treasurer/Collector/Fire PS	165,230.00							
	Article 1 - Budget Supplemental - Ambulance PS	24,889.00							
	Article 2 - Capital - Free Cash	290,000.00							
	Article 2 - Capital - Water Ent. Depot Well Design	25,000.00							
	Article 2 - Capital Stabilization Appropriation 63 Main	470,000.00							
	Article 6 - Energy Management Contract	75,000.00							
	Article 7 - Authorize Byrne Place Extension Betterment	39,000.00							
June 11, 2022 ATM									
	Appropriate from Water OPEB for current retirees		33,448.00						
	Water Enterprise Capital		425,000.00						
	Ambulance Enterprise Capital		24,000.00						
	Fire Training Facility		580,000.00						
	Community Preservation Projects		1,150,386.00						
October 17, 2022 STM									
	Article 2 - Finance Committee Reserve Fund		37,265.00						
	Article 2 - Assessors Expenses		7,500.00						
	Article 2 - Town Clerk Expenses		16,135.00						
	Article 2 - Police Department Personnel Services		31,403.00						
	Article 2 - Police Department Expenses		3,800.00						
	Article 2 - Fire Department Personal Services		75,000.00						
	Article 2 - Sealer of Weights and Measures		4,762.00						
	Article 2 - Westford Public Schools		76,500.00						
	Article 2 - Recycling Expenses		40,000.00						
	Article 2 - Fire Department Expenses (Boundtree)		40,000.00						
	Article 4 - Capital		316,520.30						
	Article 4 - Water Enterprise		56,550.00						
	Article 4 - Stormwater Enterprise		48,750.00						
	Article 4 - Capital - TNC Funding		1,855.70						
March 25, 2023 A.TM									
	Article 2 - Fire Personal Services				75,000.00				
	Article 2 - Recycling Expenses				20,000.00				
	Article 2 - OPEB Supplemental				355,532.00				
	Article 2 - Water Enterprise Expenses				135,000.00				
	Article 2 - Ambulance Enterprise Expenses				3,219.00				
	Article 5 - Sale of Real Estate - Capital				439,478.70				
	Article 5 - Water Enterprise Capital				366,500.00				
	Article 5 - Stormwater Enterprise Capital				265,000.00				
	Article 6 - 51 Main Street				1,000,000.00				
	Article 8 - Community Preservation Committee				1,765,399.00				
	Article 13 - Appropriate from Water OPEB for current retirees				31,453.00				
	Article 23 - Drew Garden APR				15,000.00				
TOTAL OTHER ARTICLES		4,377,072.52	3,328,098.00	510,000.00	5,098,579.58	510,000.00	510,000.00	510,000.00	510,000.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
OTHER AMOUNTS TO BE RAISED:								
Amounts Certified Tax Title Purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unprovided Debt & Interest Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allow Abate & Exemp Deficits-Pr Yr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cherry Sheet Offsets-Res Dir Exp	483,202.00	461,067.00	461,067.00	503,827.00	508,865.00	513,954.00	513,954.00	513,954.00
Dispatch State Grant Deficit	326.21	1,832.31	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Deficit-Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Revenue COVID-19 Deficit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Authorized deferral of teachers' pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Snow & Ice Deficit-Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other-School Choice/Charter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation Deficits-Prior Year Abbot Oil Spill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Amounts to be Raised	483,528.21	462,899.31	461,067.00	503,827.00	508,865.00	513,954.00	513,954.00	513,954.00
State and City Cherry Sheet Charges <i>(net of pr yr underest)</i>	805,482.00	642,250.00	658,307.00	568,299.00	674,765.00	691,635.00	708,927.00	726,651.00
Allow Abate & Exempt (Overlay)	542,336.08	543,917.13	555,000.00	500,000.00	570,000.00	585,000.00	600,000.00	600,002.00
TOTAL AMOUNT TO BE RAISED	130,080,947.29	133,088,230.44	133,585,330.00	138,242,350.88	138,650,411.00	143,456,926.00	148,726,731.92	152,773,805.14
LESS REVENUE/AVAILABLE FUNDS:								
Tax Revenue	88,115,909.60	90,837,699.07	93,437,809.00	93,615,498.56	97,381,847.42	100,639,333.61	104,922,992.20	108,100,249.40
Local Revenue	7,738,423.76	8,266,130.84	6,764,232.00	7,046,596.00	7,220,192.00	7,398,116.00	7,573,351.00	7,760,260.00
State Aid	20,270,627.00	20,722,236.00	20,918,782.00	20,857,958.00	21,066,538.00	21,098,315.00	21,177,495.00	21,177,495.00
Cherry Sheet Overestimates-Pr Yr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free Cash-Appropriations from	2,374,289.48	2,257,539.30	2,010,000.00	4,861,389.18	2,010,000.00	2,010,000.00	2,010,000.00	2,010,000.00
Free Cash-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	3,449,248.45	2,951,268.24	1,121,116.44	3,460,447.14	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00
Enterprise Revenue/Enterprise Free Cash	8,132,449.00	8,053,357.00	7,530,743.00	8,400,462.00	8,456,357.00	9,695,552.00	10,127,217.00	10,331,153.31
Teacher's Pay Def-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE/AVAILABLE FDS	130,080,947.29	133,088,230.45	131,782,682.44	138,242,350.88	137,246,962.42	141,931,734.61	146,876,930.20	150,416,218.71
FREE CASH/AVAILABLE FUND								
TO BALANCE BUDGET	0.00	0.00	(1,802,647.57)	(0.00)	(1,403,448.58)	(1,525,191.39)	(1,849,801.72)	(2,357,586.43)

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
BUDGET PROJECTION DETAIL:								
OTHER AMOUNTS TO BE RAISED:								
STATE & COUNTY ASSESSMENTS:								
	Final Budget	Final Budget	FY24 Projection	FY24 Projection	Projection	Projection	Projection	Projection
County Tax Assessment/Special Education charges against receipts	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00
Special Education Ch 71	41,241.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mosquito Control	107,670.00	110,391.00	113,151.00	109,914.00	115,980.00	118,880.00	121,852.00	124,898.00
Air Pollution Control District	8,952.00	9,056.00	9,282.00	9,237.00	9,514.00	9,752.00	9,996.00	10,246.00
Regional Transit Authority	180,482.00	180,482.00	184,994.00	184,994.00	189,619.00	194,359.00	199,218.00	204,198.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Registry MV-Non-Renewal Surcharge	11,980.00	6,340.00	6,499.00	7,120.00	6,661.00	6,828.00	6,999.00	7,174.00
School Choice Sending Tuition	184,409.00	167,599.00	171,789.00	100,620.00	176,084.00	180,486.00	184,998.00	189,623.00
Charter School Sending Tuition	270,748.00	168,382.00	172,592.00	156,414.00	176,907.00	181,330.00	185,863.00	190,510.00
Total	805,482.00	642,250.00	658,307.00	568,299.00	674,765.00	691,635.00	708,927.00	726,651.00
PRIOR YEAR UNDERESTIMATES:								
Registry MV-Non-Renewal Surcharge								
Special Education								
MBTA								
Mosquito Control Projects								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFSET ITEMS-RESERVE DIRECT EXPENDITURE:								
Public Library	39,438.00	48,769.00	48,769.00	53,529.00	54,064.00	54,605.00	54,605.00	54,605.00
School Lunch Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuitions	443,764.00	412,298.00	412,298.00	450,298.00	454,801.00	459,349.00	459,349.00	459,349.00
Total	483,202.00	461,067.00	461,067.00	503,827.00	508,865.00	513,954.00	513,954.00	513,954.00
BUDGET PROJECTION DETAIL:								
REVENUES/AVAILABLE FUNDS:								
TAX REVENUE:								
Tax Base	82,208,606.00	85,134,705.00	88,155,334.00	88,155,334.00	91,209,217.00	94,189,447.42	97,244,183.61	100,375,288.20
Prop 2 1/2% Limit	2,055,215.00	2,128,366.00	2,203,883.00	2,203,883.00	2,280,230.42	2,354,736.19	2,431,104.59	2,509,382.20
New Growth Preliminary Estimate Pending DOR certification	870,884.00	892,263.00	700,000.00	850,000.00	700,000.00	700,000.00	700,000.00	700,000.00
Overrides	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Exclusions	2,993,991.00	2,687,412.00	1,485,882.00	1,485,882.00	1,326,500.00	1,289,250.00	1,262,125.00	1,230,000.00
Debt Exclusions Unauthorized	0.00	0.00	892,710.00	920,400.00	1,865,900.00	2,105,900.00	3,285,579.00	3,285,579.00
Capital Outlay Exclusions/Amended Growth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Levy Capacity	(12,786.40)	(5,046.93)	0.00	(0.44)	0.00	0.00	0.00	0.00
	88,115,909.60	90,837,699.07	93,437,809.00	93,615,498.56	97,381,847.42	100,639,333.61	104,922,992.20	108,100,249.40

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting									
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ	PROJ
LOCAL REVENUE:									
Motor Vehicle Excise	3,676,792.00	3,800,000.00	3,895,000.00	3,895,000.00	3,992,375.00	4,092,184.00	4,194,489.00	4,299,351.00	
MealsExcise	400,000.00	545,000.00	558,625.00	558,625.00	572,591.00	586,906.00	601,579.00	616,618.00	
Hotel Excise	188,462.64	460,000.00	471,500.00	600,000.00	615,000.00	630,375.00	646,134.00	662,287.00	
Penalties & Interest on Taxes & Excise	200,637.00	200,000.00	205,000.00	205,000.00	210,125.00	215,378.00	220,762.00	226,281.00	
Payments in Lieu of Taxes	66,625.00	73,801.00	75,646.00	75,646.00	77,537.00	79,475.00	81,462.00	83,499.00	
Fees	297,000.00	300,000.00	307,500.00	280,000.00	287,000.00	294,175.00	301,529.00	309,067.00	
Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Departmental Revenue-Cemeteries	30,000.00	30,000.00	30,750.00	30,750.00	31,519.00	32,307.00	33,115.00	33,943.00	
Other Departmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Licenses & Permits	900,000.00	922,500.00	945,563.00	960,000.00	984,000.00	1,008,600.00	1,033,815.00	1,059,660.00	
Special Assessments	4,724.00	4,841.86	4,963.00	4,963.00	5,087.00	5,214.00	5,344.00	5,478.00	
Fines & Forfeits	40,000.00	41,000.00	42,025.00	50,000.00	51,250.00	52,531.00	53,844.00	55,190.00	
Investment Income	70,000.00	47,000.00	48,175.00	200,000.00	205,000.00	210,125.00	215,378.00	220,762.00	
Investment Income MSBA Reimbursement	121,106.12	24,844.98	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous Recurring-MSBA Amortization	1,569,586.00	1,639,933.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nashoba Tech SRO	98,799.00	102,518.00	104,793.00	104,793.00	106,889.00	109,027.00	111,208.00	113,432.00	
Medicare reimbursement	74,692.00	74,692.00	74,692.00	81,819.00	81,819.00	81,819.00	40,000.00	40,000.00	
TOTAL LOCAL REVENUE	7,738,423.76	8,266,130.84	6,764,232.00	7,046,596.00	7,220,192.00	7,398,116.00	7,573,351.00	7,760,260.00	
BUDGET PROJECTION DETAIL:									
REVENUES/AVAILABLE FUNDS:									
STATE AID:	Final Budget	Final Budget	FY24 Projection	FY24 Governor's Budget	Projection	Projection	Projection	Projection	Projection
Chapter 70	17,281,815.00	17,551,275.00	17,686,275.00	17,691,015.00	17,867,925.00	18,046,604.00	18,046,604.00	18,046,604.00	18,046,604.00
School Transportation Programs									
School Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuition of State Wards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted Aid	2,335,696.00	2,461,824.00	2,523,370.00	2,511,060.00	2,536,171.00	2,382,644.00	2,461,824.00	2,461,824.00	
Annual Formula Local Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Additional Assistance/Rev from Meals Tax Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Fund/Hold Harmless Supplemental/Rev from Rooms Tax Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Career Incentive(Quinn Bill)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Veterans' Benefits	47,041.00	19,479.00	19,479.00	12,972.00	13,102.00	13,233.00	13,233.00	13,233.00	13,233.00
Exempt: Vets, Blind, Surv Spouses	105,720.00	105,508.00	105,508.00	100,605.00	101,611.00	102,627.00	102,627.00	102,627.00	102,627.00
Exemptions: Elderly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State-Owned Land	269.00	347.00	347.00	391.00	395.00	399.00	399.00	399.00	399.00
Housing Supply Incentive Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter Tuition Reimbursement	16,884.00	122,736.00	122,736.00	38,088.00	38,469.00	38,854.00	38,854.00	38,854.00	38,854.00
Charter School Capital Facility Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFSET ITEMS-RESERVE FOR DIRECT EXPENDITURE: Public Libr	39,438.00	48,769.00	48,769.00	53,529.00	54,064.00	54,605.00	54,605.00	54,605.00	54,605.00
School Lunch Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuition	443,764.00	412,298.00	412,298.00	450,298.00	454,801.00	459,349.00	459,349.00	459,349.00	459,349.00
TOTAL STATE AID	20,270,627.00	20,722,236.00	20,918,782.00	20,857,958.00	21,066,538.00	21,098,315.00	21,177,495.00	21,177,495.00	21,177,495.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
FREE CASH-APPROP FROM:								
Capital	1,048,857.48	1,541,796.00	1,500,000.00	2,768,859.30	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Article 3: Snow & Ice Deficit	144,202.00	234,223.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Perchlorate	102,000.00	45,000.00	110,000.00	97,000.00	110,000.00	110,000.00	110,000.00	110,000.00
Opioid Settlement Fund				129,997.88				
Article 6: Capital Stabilization Fund Appropriation	40,000.00	80,000.00						
October 18, 2021 STM								
Article 2 - Budget Supplemental - Treasurer/Collector	165,230.00							
Article 4 - Capital - General Fund	290,000.00							
Article 4 - Capital Stabilization Fund	470,000.00							
Article 8 - Energy Management Contract	75,000.00							
Article 7 - Authorize Byrne Place Extension Betterment	39,000.00							
June 11, 2022 ATM								
October 17, 2022 STM								
Article 2 - Fire Department Expenses (Boundtree)		40,000.00						
Article 4 - Capital		316,520.30						
Article 5 - 51 Main Street		0.00						
March 25, 2023 A.TM								
Article 2 - Fire Personal Services				75,000.00				
Article 2 - Recycling Expenses				20,000.00				
Article 2 - OPEB Supplemental				355,532.00				
Article 6 - 51 Main Street				1,000,000.00				
Article 23 - Drew Garden APR				15,000.00				
BUDGET PROJECTION DETAIL:	2,374,289.48	2,257,539.30	2,010,000.00	4,861,389.18	2,010,000.00	2,010,000.00	2,010,000.00	2,010,000.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
REVENUES/AVAILABLE FUNDS:								
Premium on BANS/Bonds Non-Exempt	817.49	537.60	257.71	257.71	0.00	0.00	0.00	0.00
Sewer Extension Bond Issue Close out to offset Capital								
Community Housing Reserve/Historic Reserve								
Community Preservation Fund STM Undesignated Fund Balance								
Receipts Reserved for Appropriation -MD&B Settlement Perchlorate								
Receipts Reserved for Appropriation - Sale of 63 Main Street								
Insurance Receipts Reserved								
Highway Chapter 90								
Receipts Reserved for Appropriation - Wetlands								
Recycling Revolving Revenue								
Parks & Grounds Revolving Revenue								
Senior Center Fitness Room Revolving Fund	3,000.00	3,000.00		3,000.00				
Board of Health Immunization Revolving Fund								
Receipts Reserved for Appropriation								
Sale of Cemetery Lots Receipts Reserved	157,000.00							
Appropriation from Available Funds -American Rescue Plan Act	0.00							
Appropriation from Available Funds -Stabilization Fund								
Appropriation from Available Funds - Insurance Recovery								
Appropriation from Available Funds - School Lunch								
Appropriation from Available Funds - Capital Projects	123,736.52							
Appropriation from Available Funds - Receipts Reserved								
Appropriation from Available Funds - Federal Grant (ERRP)								
Appropriation from Available Funds - Unused Premium on Debt								
Appropriation from Available Funds - Water Enterprise Capital Projects								
Appropriation from Available Funds - Premiums								
Appropriation from Available Funds - TNC Funding		1,855.70						
Appropriation from Available Funds - Sale of Real Estate				439,478.70				
Fund Balance Designated for Debt Exclusion Reduction(Pr Yr Approp DECredit)								
Appropriation Transfers FY09 + 30K Permitting PS to Exp								
Stabilization Fund (appropriations from)								
Cemetery Trust Fund Inc Exp Tr(Rec Res Approp-Highway FY11)								
Conservation Fund								
Overlay Surplus	80,000.00	100,000.00		100,000.00				
Water OPEB Stabilization	29,511.00	33,448.00		31,453.00				
Appropriation to Health Insurance Trust								
Capital Stabilization Fd		580,000.00						
Community Preservation Fund ATM Revenues/Undesignated/Other	3,047,910.00	2,229,736.00	1,120,491.00	2,885,890.00	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00
Fund Balance Designated for Debt Service(Premiums Exempt & Non-Exe	7,273.44	2,690.94	367.73	367.73	0.00	0.00	0.00	0.00
Community Preservation Funds Gift Account(Offset to undes approp)								
TOTAL OTHER REVENUES/AVAILABLE FUNDS	3,449,248.45	2,951,268.24	1,121,116.44	3,460,447.14	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2024									
ANNUAL TOWN MEETING									
March 25, 2023 Annual Town Meeting									
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ	PROJ
<i>Water Enterprise Revenue</i>	4,399,047.00	4,120,320.00	4,813,234.00	4,813,234.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31	
<i>Water Enterprise Retained Earnings</i>	326,939.00	1,000,455.00	0.00	501,500.00	0.00	0.00	0.00	0.00	0.00
Total Water Enterprise Revenue	4,725,986.00	5,120,775.00	4,813,234.00	5,314,734.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31	
<i>Recreation Revenue</i>	1,280,100.00	1,097,100.00	952,300.00	952,300.00	952,300.00	952,300.00	1,000,000.00	1,000,000.00	
<i>Recreation Enterprise Retained Earnings</i>	0.00	225,000.00	75,000.00	150,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Total Recreation Enterprise Revenue	1,280,100.00	1,322,100.00	1,027,300.00	1,102,300.00	1,027,300.00	1,027,300.00	1,075,000.00	1,075,000.00	
<i>Ambulance Revenue</i>	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00
<i>Ambulance Enterprise Retained Earnings</i>	413,889.00	49,000.00	25,000.00	53,219.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Ambulance Enterprise Revenue	1,263,889.00	899,000.00	875,000.00	903,219.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00
<i>Stormwater Revenue</i>	862,474.00	662,732.00	815,209.00	815,209.00	962,012.00	1,068,162.00	1,290,330.00	1,360,819.00	
<i>Stormwater Enterprise Retained Earnings</i>	0.00	48,750.00	0.00	265,000.00	0.00	0.00	0.00	0.00	0.00
Total Stormwater Enterprise Revenue	862,474.00	711,482.00	815,209.00	1,080,209.00	962,012.00	1,068,162.00	1,290,330.00	1,360,819.00	
FINANCIAL PROJECTION SUMMARY:									
EXPENDITURES:									
GENERAL GOVERNMENT	4,327,567.00	4,590,460.00	4,834,842.00	4,773,128.00	5,049,167.00	5,170,115.00	5,267,551.00	5,370,403.00	
PUBLIC SAFETY	11,291,267.00	11,775,457.00	12,440,523.00	12,283,016.00	12,732,328.00	12,917,163.00	13,175,506.84	13,439,017.00	
EDUCATION	63,421,288.00	65,256,897.00	67,288,482.00	67,285,653.00	68,627,876.00	69,996,882.00	71,393,206.00	73,167,006.00	
PUBLIC WORKS	5,542,265.00	5,693,074.00	5,726,289.00	5,642,278.00	5,883,744.00	6,027,749.00	6,148,302.08	6,271,271.00	
HEALTH & HUMAN SERVICES	1,171,203.00	1,196,133.00	1,262,973.00	1,203,093.00	1,281,961.00	1,298,827.00	1,324,804.00	1,351,300.00	
CULTURE & RECREATION	2,109,612.00	2,203,913.00	2,470,441.00	2,443,250.00	2,518,708.00	2,551,276.00	2,602,302.00	2,654,348.00	
DEBT SERVICE	6,164,354.00	6,272,642.00	4,425,765.00	4,326,575.00	4,944,455.00	5,095,429.00	6,210,662.00	6,145,012.00	
UNCLASSIFIED	19,148,741.00	19,777,638.00	21,116,035.00	20,625,961.00	22,663,792.00	24,168,956.00	25,952,442.00	27,500,634.00	
RESERVE FUND TRANSFERS TO CAPITAL/SPECIAL ARTICLES									
COMMUNITY PRESERVATION FUND	835,406.00	1,079,350.00	1,120,491.00	1,120,491.00	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00	
WATER ENTERPRISE FUND	4,655,986.00	4,639,225.00	4,813,234.00	4,813,234.00	5,567,045.00	6,700,090.00	6,861,887.00	6,995,334.31	
RECREATION ENTERPRISE FUND	1,429,996.00	1,356,805.00	1,467,854.00	1,365,527.00	1,409,332.00	1,432,404.00	1,446,728.00	1,461,195.28	
AMBULANCE ENTERPRISE FUND	1,516,324.00	1,464,944.00	1,518,818.00	1,505,371.00	1,534,333.00	1,538,866.00	1,554,255.00	1,569,797.55	
STORMWATER ENTERPRISE FUND	1,209,662.00	1,262,732.00	1,415,209.00	1,415,209.00	1,562,012.00	1,668,162.00	1,890,330.00	1,960,819.00	
TOTAL OPERATING BUDGET	122,823,671.00	126,569,270.00	129,900,956.00	128,802,786.00	134,886,781.00	139,656,337.00	144,893,850.92	148,923,198.14	
CAPITAL PLAN	1,048,857.48	1,541,796.00	1,500,000.00	2,768,859.30	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	
OTHER ARTICLES	4,377,072.52	3,328,098.00	510,000.00	5,098,579.58	510,000.00	510,000.00	510,000.00	510,000.00	
OTHER AMTS TO BE RAISED	483,528.21	462,899.31	461,067.00	503,827.00	508,865.00	513,954.00	513,954.00	513,954.00	
STATE & CNTY CHERRY SHT CHGS	805,482.00	642,250.00	658,307.00	568,299.00	674,765.00	691,635.00	708,927.00	726,651.00	
ALLOW FOR ABATE & EXEMPT	542,336.08	543,917.13	555,000.00	500,000.00	570,000.00	585,000.00	600,000.00	600,002.00	
TOTAL EXPENDITURES	130,080,947.29	133,088,230.44	133,585,330.00	138,242,350.88	138,650,411.00	143,456,926.00	148,726,731.92	152,773,805.14	
REVENUES:									
Tax Revenue	88,115,909.60	90,837,699.07	93,437,809.00	93,615,498.56	97,381,847.42	100,639,333.61	104,922,992.20	108,100,249.40	
Local Revenue	7,738,423.76	8,266,130.84	6,764,232.00	7,046,596.00	7,220,192.00	7,398,116.00	7,573,351.00	7,760,260.00	
State Aid	20,270,627.00	20,722,236.00	20,918,782.00	20,857,958.00	21,066,538.00	21,098,315.00	21,177,495.00	21,177,495.00	
Cherry Sheet Overest Pr Yr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Free Cash-Approp From	2,374,289.48	2,257,539.30	2,010,000.00	4,861,389.18	2,010,000.00	2,010,000.00	2,010,000.00	2,010,000.00	
FREE CASH-OFFSET TAX RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Available Funds	3,449,248.45	2,951,268.24	1,121,116.44	3,460,447.14	1,112,028.00	1,090,418.00	1,065,875.00	1,037,061.00	
Enterprise Revenue	8,132,449.00	8,053,357.00	7,530,743.00	8,400,462.00	8,456,357.00	9,695,552.00	10,127,217.00	10,331,153.31	
Teacher's Pay Deferral-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUE	130,080,947.29	133,088,230.44	131,782,682.44	138,242,350.88	137,246,962.42	141,931,734.61	146,876,930.20	150,416,218.71	
<i>Free Cash/Available Funds</i>	0.00	0.00	(1,802,647.57)	(0.00)	(1,403,448.58)	(1,525,191.39)	(1,849,801.72)	(2,357,586.43)	
(TO BALANCE BUDGET)									

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2024								
ANNUAL TOWN MEETING								
March 25, 2023 Annual Town Meeting								
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028
	BUDGET	BUDGET	REQUEST	TMR	PROJ	PROJ	PROJ	PROJ
RESERVES:								
FREE CASH:								
Beginning Balance	2,417,597.19	2,873,137.00	5,791,558.70	5,791,558.70	1,730,169.52	(883,279.06)	(3,618,470.46)	(6,678,272.18)
Free Cash Applied	(2,374,289.48)	(2,257,539.29)	(3,812,647.57)	(4,861,389.18)	(3,413,448.58)	(3,535,191.39)	(3,859,801.72)	(4,367,586.43)
Free Cash Generated (Est 06-30) Prel Est pending DOR cer	2,829,829.29	5,175,960.99	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	1,000,000.00
Ending Balance	2,873,137.00	5,791,558.70	2,778,911.14	1,730,169.52	(883,279.06)	(3,618,470.46)	(6,678,272.18)	(10,045,858.61)
STABILIZATION FUND:								
Beginning Balance	5,453,354.67	5,387,261.97	5,533,434.93	5,533,434.93	5,578,434.93	5,623,434.93	5,668,434.93	5,713,434.93
Appropriations to Stabilization Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriations from Stabilization Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stabilization Fund Investment Income	(66,092.70)	146,172.96	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
Ending Balance	5,387,261.97	5,533,434.93	5,578,434.93	5,578,434.93	5,623,434.93	5,668,434.93	5,713,434.93	5,758,434.93
Ending Balance	8,260,398.97	11,324,993.63	8,357,346.07	7,308,604.45	4,740,155.87	2,049,964.47	(964,837.25)	(4,287,423.68)
Minimum Recommended Balance	5,750,382.16	5,920,764.02	6,061,986.20	6,007,754.00	6,272,783.05	6,450,849.30	6,694,882.85	6,886,979.90
Above(Below) Min Rec Balance (Reserves)	2,510,016.80	5,404,229.61	2,295,359.87	1,300,850.45	(1,532,627.18)	(4,400,884.83)	(7,659,720.10)	(11,174,403.58)
Total General Fund Operating Budget	115,007,643.29	118,415,280.44	121,239,724.00	120,155,080.00	125,455,661.00	129,016,986.00	133,897,656.92	137,739,598.00
*Min Rec Reserves=5% Oper Budget (Net of Enterprise)	7.18%	9.56%	6.89%	6.08%	3.78%	1.59%	-0.72%	-3.11%
Tax Impact	2.42%	2.08%	1.11%	1.11%	1.28%	0.46%	0.30%	-0.77%
CPA 3% Projected w/100k Exemption	2,161,162.00	2,247,608.00	2,337,512.00	2,337,512.00	2,431,012.00	2,528,252.00	2,629,382.00	2,734,557.00
Tax Impact	2.46%	2.12%	1.18%	1.18%	1.35%	0.55%	0.39%	-0.65%
Total Operating Budget	130,080,947.29	133,088,230.44	133,585,330.00	138,242,350.88	138,650,411.00	143,456,926.00	148,726,731.92	152,773,805.14
Total Revenues	130,080,947.29	133,088,230.45	131,782,682.44	138,242,350.88	137,246,962.42	141,931,734.61	146,876,930.20	150,416,218.71
Variance	0.00	(0.00)	1,802,647.57	0.00	1,403,448.58	1,525,191.39	1,849,801.72	2,357,586.43