

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting								
	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
GENERAL GOVERNMENT								
122	Selectmen							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	23,270.00	23,790.00	22,960.00	21,993.00	23,134.00	23,312.00	23,778.24
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 122	23,270.00	23,790.00	22,960.00	21,993.00	23,134.00	23,312.00	23,778.24
123	Town Manager							
	Personal Services	395,187.00	422,768.00	432,500.00	432,500.00	433,359.00	433,359.00	442,026.18
	Expenses	20,805.00	21,475.00	24,485.00	19,885.00	24,485.00	24,485.00	24,974.70
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 123	415,992.00	444,243.00	456,985.00	452,385.00	457,844.00	457,844.00	467,000.88
131	Finance Committee							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	9,088.00	9,088.00	9,220.00	8,665.00	9,320.00	9,420.00	9,608.40
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Reserve Fund	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	(Transfers out)	(83,084.00)	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 131	76,004.00	159,088.00	159,220.00	158,665.00	159,320.00	159,420.00	159,608.40
132	Finance Director							
	Personal Services	128,867.00	133,542.00	137,175.00	137,175.00	137,355.00	137,891.00	140,648.82
	Expenses	860.00	1,360.00	1,840.00	1,715.00	1,360.00	1,360.00	1,387.20
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 132	129,727.00	134,902.00	139,015.00	138,890.00	138,715.00	139,251.00	142,036.02
135	Town Accountant							
	Personal Services	278,336.00	276,965.00	272,556.00	272,256.00	272,760.00	274,065.00	279,546.30
	Expenses	40,860.00	42,860.00	44,860.00	44,260.00	42,910.00	43,160.00	44,023.20
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 135	319,196.00	319,825.00	317,416.00	316,516.00	315,670.00	317,225.00	323,569.50
141	Board of Assessors							
	Personal Services	253,719.00	271,351.00	281,519.00	281,519.00	283,224.00	284,648.00	290,340.96
	Expenses	23,900.00	23,900.00	92,400.00	92,400.00	48,900.00	48,900.00	49,878.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 141	277,619.00	295,251.00	373,919.00	373,919.00	332,124.00	333,548.00	340,218.96
145	Treasurer/Collector							
	Personal Services	258,139.00	265,128.00	253,178.00	252,704.00	254,652.00	256,683.00	261,816.66
	Expenses	46,105.00	46,105.00	45,305.00	45,305.00	45,305.00	46,405.00	47,333.10
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 145	304,244.00	311,233.00	298,483.00	298,009.00	299,957.00	303,088.00	309,149.76
151	Town Counsel							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	265,000.00	235,000.00	190,000.00	190,000.00	190,000.00	195,000.00	198,900.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 151	265,000.00	235,000.00	190,000.00	190,000.00	190,000.00	195,000.00	198,900.00
152	Human Resources							
	Personal Services	211,407.00	218,794.00	224,215.00	224,215.00	224,374.00	224,374.00	228,861.48
	Expenses	29,900.00	20,893.00	21,345.00	21,145.00	21,345.00	21,345.00	21,771.90
	Compensation Reserve	672,451.00	150,000.00	550,000.00	500,000.00	950,000.00	1,350,000.00	1,363,500.00
	Transfers out	(402,877.00)	(69,876.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL 152	510,881.00	319,811.00	795,560.00	745,360.00	1,195,719.00	1,595,719.00	1,614,133.38
	TOTAL 2018 BUDGET							
	TOTAL 2019 BUDGET							
	TOTAL 2020 REQUESTED							
	TOTAL 2020 TMR							
	TOTAL 2021 PROJ							
	TOTAL 2022 PROJ							
	TOTAL 2023 PROJ							
	TOTAL 2024 PROJ							

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155	Technology								
	Personal Services	420,932.00	433,571.00	437,063.00	437,063.00	437,295.00	438,145.00	446,907.90	455,846.06
	Expenses	540,140.00	555,235.00	582,103.00	572,153.00	581,427.00	587,750.00	599,505.00	611,495.10
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 155	961,072.00	988,806.00	1,019,166.00	1,009,216.00	1,018,722.00	1,025,895.00	1,046,412.90	1,067,341.16
161	Town Clerk								
	Personal Services	249,501.00	264,098.00	264,905.00	264,905.00	279,473.00	256,933.00	262,071.66	267,313.09
	Expenses	21,145.00	23,670.00	23,080.00	21,680.00	24,280.00	22,380.00	22,827.60	23,284.15
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 161	270,646.00	287,768.00	287,985.00	286,585.00	303,753.00	279,313.00	284,899.26	290,597.25
170	Permitting Department								
	Personal Services	220,974.00	244,693.00	256,917.00	256,917.00	260,688.00	262,462.00	267,711.24	273,065.46
	Expenses	42,190.00	41,394.00	38,981.00	38,981.00	38,826.00	38,976.00	39,755.52	40,550.63
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 170	263,164.00	286,087.00	295,898.00	295,898.00	299,514.00	301,438.00	307,466.76	313,616.10
171	Conservation Commission								
	Personal Services	86,331.00	87,626.00	88,226.00	88,226.00	88,226.00	88,226.00	89,990.52	91,790.33
	Expenses	2,250.00	6,305.00	6,325.00	6,325.00	6,325.00	6,325.00	6,451.50	6,580.53
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 171	88,581.00	93,931.00	94,551.00	94,551.00	94,551.00	94,551.00	96,442.02	98,370.86
175	Planning Board								
	Personal Services	86,931.00	75,560.00	85,488.00	85,488.00	87,626.00	87,626.00	89,378.52	91,166.09
	Expenses	12,705.00	13,645.00	13,660.00	13,660.00	23,660.00	23,660.00	24,133.20	24,615.86
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 175	99,636.00	89,205.00	99,148.00	99,148.00	111,286.00	111,286.00	113,511.72	115,781.95
176	Zoning Board of Appeals								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	2,395.00	2,395.00	2,395.00	2,395.00	2,395.00	2,395.00	2,442.90	2,491.76
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 176	2,395.00	2,395.00	2,395.00	2,395.00	2,395.00	2,395.00	2,442.90	2,491.76
192	Town Hall Maintenance								
	Personal Services	44,719.00	44,799.00	44,999.00	43,999.00	45,499.00	45,499.00	46,408.98	47,337.16
	Expenses	79,529.00	79,540.00	80,090.00	77,090.00	80,090.00	80,090.00	81,691.80	83,325.64
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 192	124,248.00	124,339.00	125,089.00	121,089.00	125,589.00	125,589.00	128,100.78	130,662.80
199	PUBLIC BUILDINGS & PROPERTY MAINTENANCE								
	Personal Services	52,708.00	81,912.00	95,157.00	95,157.00	95,157.00	95,157.00	97,060.14	99,001.34
	Expenses	18,100.00	18,100.00	19,200.00	18,625.00	19,000.00	19,000.00	19,380.00	19,767.60
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 199	70,808.00	100,012.00	114,357.00	113,782.00	114,157.00	114,157.00	116,440.14	118,768.94
Total General Government		4,202,483.00	4,215,686.00	4,792,147.00	4,718,401.00	5,182,450.00	5,579,031.00	5,674,111.62	5,770,958.85

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PUBLIC SAFETY									
210	Police Department								
	Personal Services	4,572,872.00	4,722,243.00	5,037,223.00	4,906,256.00	5,111,581.00	5,178,653.00	5,282,226.06	5,387,870.58
	Expenses	516,709.00	552,041.00	630,853.00	541,931.00	630,853.00	662,397.00	675,644.94	689,157.84
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 210	5,089,581.00	5,274,284.00	5,668,076.00	5,448,187.00	5,742,434.00	5,841,050.00	5,957,871.00	6,077,028.42
215	Public Safety Communications								
	Personal Services	804,616.00	806,886.00	861,749.00	801,371.00	876,568.00	890,696.00	908,509.92	926,680.12
	Expenses	42,521.00	38,324.00	40,723.00	40,093.00	40,723.00	40,723.00	41,537.46	42,368.21
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 215	847,137.00	845,210.00	902,472.00	841,464.00	917,291.00	931,419.00	950,047.38	969,048.33
220	Fire Department								
	Personal Services	2,975,901.00	3,192,498.00	3,411,773.00	3,252,113.00	3,432,457.00	3,448,166.00	3,517,129.32	3,587,471.91
	Expenses	284,284.00	286,110.00	364,164.00	343,364.00	366,566.00	373,336.00	380,802.72	388,418.77
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 220	3,260,185.00	3,478,608.00	3,775,937.00	3,595,477.00	3,799,023.00	3,821,502.00	3,897,932.04	3,975,890.68
241	Building Department								
	Personal Services	323,211.00	367,383.00	392,008.00	367,298.00	394,395.00	396,761.00	404,696.22	412,790.14
	Expenses	16,855.00	16,675.00	19,965.00	19,465.00	17,875.00	17,825.00	18,181.50	18,545.13
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 241	340,066.00	384,058.00	411,973.00	386,763.00	412,270.00	414,586.00	422,877.72	431,335.27
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	3,000.00	3,000.00	3,000.00	3,000.00	3,060.00	3,121.20
	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	3,000.00	3,000.00	3,000.00	3,000.00	3,060.00	3,121.20
291	Emergency Management								
	Personal Services	8,656.00	8,784.00	8,960.00	8,960.00	8,960.00	8,960.00	9,139.20	9,321.98
	Expenses	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,488.00	4,577.76
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 291	13,056.00	13,184.00	13,360.00	13,360.00	13,360.00	13,360.00	13,627.20	13,899.74
292	Animal Control								
	Personal Services	64,910.00	61,725.00	64,236.00	62,236.00	64,236.00	64,236.00	65,520.72	66,831.13
	Expenses	3,300.00	3,300.00	9,800.00	7,800.00	9,800.00	9,800.00	9,996.00	10,195.92
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 292	68,210.00	65,025.00	74,036.00	70,036.00	74,036.00	74,036.00	75,516.72	77,027.05
294	Tree Warden								
	Personal Services	2,144.00	2,176.00	2,220.00	2,220.00	2,220.00	2,220.00	2,264.40	2,309.69
	Expenses	35,000.00	35,000.00	50,000.00	35,000.00	50,000.00	50,000.00	51,000.00	52,020.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 294	37,144.00	37,176.00	52,220.00	37,220.00	52,220.00	52,220.00	53,264.40	54,329.69
Total Public Safety		9,658,379.00	10,100,545.00	10,901,074.00	10,395,507.00	11,013,634.00	11,151,173.00	11,374,196.46	11,601,680.39

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EDUCATION									
300	Westford Public Schools	3.39%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	
	Operating Budget	56,550,110.00	57,997,394.00	59,592,322.00	59,447,329.00	61,321,108.00	62,854,136.00	64,425,489.40	66,036,126.64
	TOTAL 300	56,550,110.00	57,997,394.00	59,592,322.00	59,447,329.00	61,321,108.00	62,854,136.00	64,425,489.40	66,036,126.64
310	Nashoba Tech								
	Personal Services								
	Expenses	706,472.00	828,888.00	849,610.00	849,610.00	870,850.00	886,090.00	901,597.00	917,375.00
	Capital								
	TOTAL 310	706,472.00	828,888.00	849,610.00	849,610.00	870,850.00	886,090.00	901,597.00	917,375.00
Total Education		57,256,582.00	58,826,282.00	60,441,932.00	60,296,939.00	62,191,958.00	63,740,226.00	65,327,086.40	66,953,501.64
PUBLIC WORKS									
410	Engineering Department								
	Personal Services	234,204.00	241,572.00	246,082.00	246,082.00	246,082.00	246,082.00	251,003.64	256,023.71
	Expenses	8,910.00	8,910.00	8,910.00	8,910.00	8,910.00	8,910.00	9,088.20	9,269.96
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 410	243,114.00	250,482.00	254,992.00	254,992.00	254,992.00	254,992.00	260,091.84	265,293.68
421	Highway Department								
	Personal Services	1,551,803.00	1,596,502.00	1,714,073.00	1,597,171.00	1,719,716.00	1,731,291.00	1,765,916.82	1,801,235.16
	Expenses	1,151,760.00	1,169,678.00	1,172,328.00	1,159,578.00	1,172,328.00	1,172,328.00	1,195,774.56	1,219,690.05
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 421	2,703,563.00	2,766,180.00	2,886,401.00	2,756,749.00	2,892,044.00	2,903,619.00	2,961,691.38	3,020,925.21
427	Stormwater Management								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,960.00	49,939.20
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 427	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,960.00	49,939.20
432	Recycling								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	499,630.00	508,890.00	597,020.00	597,020.00	610,960.00	625,311.00	637,817.22	650,573.56
	Offset/Recycling Revolving	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 432	499,630.00	508,890.00	597,020.00	597,020.00	610,960.00	625,311.00	637,817.22	650,573.56
433	Solid Waste								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	1,169,512.00	1,220,338.00	1,239,000.00	1,239,000.00	1,290,000.00	1,346,700.00	1,373,634.00	1,401,106.68
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 433	1,169,512.00	1,220,338.00	1,239,000.00	1,239,000.00	1,290,000.00	1,346,700.00	1,373,634.00	1,401,106.68
**	TRASH DISPOSAL FEES ONLY	530,000.00	549,875.00	561,500.00	561,500.00	592,000.00	614,300.00	605,900.00	605,900.00
442	Wastewater Treatment Management								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	228,535.00	237,159.00	246,215.00	239,215.00	255,725.00	265,653.00	270,966.06	276,385.38
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 442	228,535.00	237,159.00	246,215.00	239,215.00	255,725.00	265,653.00	270,966.06	276,385.38
491	Cemetery Department								
	Personal Services	83,648.00	93,090.00	94,410.00	94,410.00	95,362.00	97,160.00	99,103.20	101,085.26
	Expenses	23,059.00	17,820.00	22,300.00	22,300.00	22,300.00	22,300.00	22,746.00	23,200.92
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 491	106,707.00	110,910.00	116,710.00	116,710.00	117,662.00	119,460.00	121,849.20	124,286.18
Total Public Works		4,999,061.00	5,141,959.00	5,388,338.00	5,251,686.00	5,469,383.00	5,563,735.00	5,404,043.64	5,512,124.51

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HEALTH & HUMAN SERVICES									
510	Board of Health								
	Personal Services	427,803.00	442,903.00	448,428.00	448,428.00	449,077.00	449,797.00	458,792.94	467,968.80
	Expenses	31,750.00	31,700.00	31,630.00	31,630.00	31,630.00	31,630.00	32,262.60	32,907.85
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 510	459,553.00	474,603.00	480,058.00	480,058.00	480,707.00	481,427.00	491,055.54	500,876.65
541	Council on Aging								
	Personal Services	400,340.00	419,035.00	431,386.00	425,386.00	433,220.00	435,842.00	444,558.84	453,450.02
	Expenses	104,150.00	97,925.00	115,250.00	112,853.00	115,250.00	115,250.00	117,555.00	119,906.10
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 541	504,490.00	516,960.00	546,636.00	538,239.00	548,470.00	551,092.00	562,113.84	573,356.12
543	Veterans Services								
	Personal Services	63,942.00	71,954.00	73,501.00	73,501.00	73,628.00	73,761.00	75,236.22	76,740.94
	Expenses	70,000.00	72,200.00	73,200.00	68,200.00	73,200.00	73,200.00	74,664.00	76,157.28
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 542	133,942.00	144,154.00	146,701.00	141,701.00	146,828.00	146,961.00	149,900.22	152,898.22
Total Health and Human Services		1,097,985.00	1,135,717.00	1,173,395.00	1,159,998.00	1,176,005.00	1,179,480.00	1,203,069.60	1,227,130.99
CULTURE & RECREATION									
610	Library								
	Personal Services	1,302,814.00	1,345,949.00	1,341,407.00	1,341,407.00	1,368,991.00	1,380,822.00	1,408,438.44	1,436,607.21
	Expenses	352,596.00	351,171.00	359,901.00	358,786.00	361,536.00	361,536.00	368,766.72	376,142.05
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 610	1,655,410.00	1,697,120.00	1,701,308.00	1,700,193.00	1,730,527.00	1,742,358.00	1,777,205.16	1,812,749.26
650	Parks								
	Personal Services	325,212.00	221,843.00	251,832.00	224,024.00	256,294.00	261,142.00	266,364.84	271,692.14
	Expenses	52,064.00	49,500.00	62,875.00	53,490.00	64,145.00	66,070.00	67,391.40	68,739.23
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 650	377,276.00	271,343.00	314,707.00	277,514.00	320,439.00	327,212.00	333,756.24	340,431.36
660	Land Management								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	38,700.00	42,000.00	42,000.00	40,500.00	42,000.00	42,000.00	42,840.00	43,696.80
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 660	38,700.00	42,000.00	42,000.00	40,500.00	42,000.00	42,000.00	42,840.00	43,696.80
670	Historical Commission								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	17,800.00	16,700.00	29,650.00	16,650.00	17,950.00	17,950.00	18,309.00	18,675.18
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 670	17,800.00	16,700.00	29,650.00	16,650.00	17,950.00	17,950.00	18,309.00	18,675.18
Total Culture & Recreation		2,089,186.00	2,027,163.00	2,087,665.00	2,034,857.00	2,110,916.00	2,129,520.00	2,172,110.40	2,215,552.61

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2019									
ANNUAL TOWN MEETING									
March 24, 2018 Annual Town Meeting									
	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024	
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ	
DEBT SERVICE									
710	Debt Service								
	Principal & Interest - Excluded	5,712,645.00	5,883,796.00	5,937,570.00	5,937,570.00	4,437,120.00	4,500,200.00	4,261,638.00	1,420,100.00
	Principal & Interest - Excluded - Estimated Debt		0.00	124,497.00	124,497.00	124,497.00	124,497.00	124,497.00	124,497.00
	Principal & Interest - Non-Excluded	1,004,723.00	726,878.00	1,169,296.00	1,169,296.00	1,085,297.00	1,051,353.00	987,656.00	899,808.00
	Principal & Interest - Non-Excluded - Estimated Debt		364,155.00	222,211.00	222,211.00	364,211.00	364,211.00	425,555.00	425,555.00
	Short Term Interest	70,000.00	70,000.00	122,231.00	122,231.00	81,300.00	43,300.00	43,300.00	43,300.00
	TOTAL 710	6,787,368.00	7,044,829.00	7,575,805.00	7,575,805.00	6,092,425.00	6,083,561.00	5,842,646.00	2,913,260.00
Total Debt Service		6,787,368.00	7,044,829.00	7,575,805.00	7,575,805.00	6,092,425.00	6,083,561.00	5,842,646.00	2,913,260.00
UNCLASSIFIED									
940	Otherwise Unclassified								
	Water Direct/Indirect Costs	(432,309.00)	(454,145.00)	(454,145.00)	(459,080.00)	(454,145.00)	(454,145.00)	(458,686.45)	(463,273.31)
	Ambulance Direct/Indirect Costs	(385,245.00)	(341,908.00)	(341,908.00)	(380,831.00)	(341,908.00)	(341,908.00)	(345,327.08)	(348,780.35)
	Recreation Direct/Indirect Costs	(312,668.00)	(242,283.00)	(242,283.00)	(109,721.00)	(242,283.00)	(242,283.00)	(244,705.83)	(247,152.89)
	TOTAL 940	(1,130,222.00)	(1,038,336.00)	(1,038,336.00)	(949,632.00)	(1,038,336.00)	(1,038,336.00)	(1,048,719.36)	(1,059,206.55)
945	Employee Benefits & Miscellaneous								
	Pension Assessment	4,619,903.00	4,902,690.00	5,152,765.00	5,152,765.00	5,473,719.00	5,878,774.00	6,313,803.28	6,781,024.72
	Military Pension Assessment			518.00	518.00				
	Unemployment Insurance	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	84,000.00	88,200.00
	Group Health Insurance	10,404,523.00	10,532,538.00	11,009,166.00	10,873,320.00	11,898,152.00	12,915,492.00	13,948,731.36	15,064,629.87
	Medicare Contribution	895,000.00	930,000.00	960,000.00	960,000.00	984,000.00	1,013,520.00	1,043,925.60	1,075,243.37
	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
	Comprehensive Insurance	790,486.00	844,956.00	906,609.00	899,190.00	949,939.00	995,437.00	1,045,208.85	1,097,469.29
	TOTAL 945	16,839,912.00	17,340,184.00	18,159,058.00	18,015,793.00	19,435,810.00	20,933,223.00	22,485,669.09	24,156,567.25
990	Transfers to Trust								
	OPEB Expenses	852,278.00	860,115.00	1,211,026.00	1,011,026.00	1,418,957.00	1,632,418.00	1,870,951.00	2,137,201.25
	TOTAL 990	852,278.00	860,115.00	1,211,026.00	1,011,026.00	1,418,957.00	1,632,418.00	1,870,951.00	2,137,201.25
Total Unclassified		16,561,968.00	17,161,963.00	18,331,748.00	18,077,187.00	19,816,431.00	21,527,305.00	23,307,900.73	25,234,561.95
Total General Fund		102,653,012.00	105,654,144.00	110,692,104.00	109,510,380.00	113,053,202.00	116,954,031.00	120,305,164.85	121,428,770.94

TOWN OF WESTFORD									
BUDGET WORKSHEET									
FISCAL 2019									
ANNUAL TOWN MEETING									
March 24, 2018 Annual Town Meeting									
		FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
		BUDGET	BUDGET	REQUESTED	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	866,574.00	1,354,704.00	825,872.00	822,443.00	821,720.00	819,248.00	816,775.00	814,303.00
	TOTAL COMMUNITY PRESERVATION FUND	881,574.00	1,369,704.00	840,872.00	837,443.00	836,720.00	834,248.00	831,775.00	829,303.00
	Total Community Preservation Fund	881,574.00	1,369,704.00	840,872.00	837,443.00	836,720.00	834,248.00	831,775.00	829,303.00
	WATER ENTERPRISE FUND								
600	Water Enterprise								
	Personal Services	1,189,700.00	1,166,526.00	1,284,233.00	1,284,233.00	1,295,784.00	1,309,431.00	1,322,525.31	1,335,750.56
	Expenses	1,711,294.00	1,566,821.00	1,600,088.00	1,560,244.00	1,608,293.00	1,648,057.00	1,664,537.57	1,681,182.95
	Reserve Fund	210,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	Debt Service	1,144,515.00	1,342,816.00	1,326,486.00	1,326,486.00	1,585,939.00	1,701,590.00	1,852,521.18	1,430,911.10
	TOTAL WATER ENTERPRISE	4,255,509.00	4,326,163.00	4,460,807.00	4,420,963.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
	Total Water Enterprise Fund	4,255,509.00	4,326,163.00	4,460,807.00	4,420,963.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
	RECREATION ENTERPRISE FUND								
630	Recreation Enterprise								
	Personal Services	1,019,368.00	1,188,064.00	1,186,122.00	1,186,122.00	1,228,697.00	1,270,669.00	1,283,375.69	1,296,209.45
	Expenses	407,507.00	432,921.00	399,878.00	264,816.00	407,889.00	407,914.00	411,993.14	416,113.07
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECREATION ENTERPRISE	1,426,875.00	1,620,985.00	1,586,000.00	1,450,938.00	1,636,586.00	1,678,583.00	1,695,368.83	1,712,322.52
	Total Recreation Enterprise Fund	1,426,875.00	1,620,985.00	1,586,000.00	1,450,938.00	1,636,586.00	1,678,583.00	1,695,368.83	1,712,322.52
	AMBULANCE ENTERPRISE FUND								
640	Ambulance Enterprise								
	Personal Services	771,803.00	829,590.00	818,861.00	818,861.00	834,237.00	847,834.00	856,312.34	864,875.46
	Expenses	579,600.00	561,233.00	558,356.00	607,940.00	568,083.00	579,292.00	585,084.92	590,935.77
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL AMBULANCE ENTERPRISE	1,351,403.00	1,390,823.00	1,377,217.00	1,426,801.00	1,402,320.00	1,427,126.00	1,441,397.26	1,455,811.23
	Total Ambulance Enterprise Fund	1,351,403.00	1,390,823.00	1,377,217.00	1,426,801.00	1,402,320.00	1,427,126.00	1,441,397.26	1,455,811.23

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting								
	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
APPROPRIATION SUMMARY -								
GENERAL GOVERNMENT	4,202,483.00	4,215,686.00	4,792,147.00	4,718,401.00	5,182,450.00	5,579,031.00	5,674,111.62	5,770,958.85
PUBLIC SAFETY	9,658,379.00	10,100,545.00	10,901,074.00	10,395,507.00	11,013,634.00	11,151,173.00	11,374,196.46	11,601,680.39
EDUCATION	57,256,582.00	58,826,282.00	60,441,932.00	60,296,939.00	62,191,958.00	63,740,226.00	65,327,086.40	66,953,501.64
PUBLIC WORKS	4,999,061.00	5,141,959.00	5,388,338.00	5,251,686.00	5,469,383.00	5,563,735.00	5,404,043.64	5,512,124.51
HEALTH & HUMAN SERVICES	1,097,985.00	1,135,717.00	1,173,395.00	1,159,998.00	1,176,005.00	1,179,480.00	1,203,069.60	1,227,130.99
CULTURE & RECREATION	2,089,186.00	2,027,163.00	2,087,665.00	2,034,857.00	2,110,916.00	2,129,520.00	2,172,110.40	2,215,552.61
DEBT SERVICE	6,787,368.00	7,044,829.00	7,575,805.00	7,575,805.00	6,092,425.00	6,083,561.00	5,842,646.00	2,913,260.00
UNCLASSIFIED	16,561,968.00	17,161,963.00	18,331,748.00	18,077,187.00	19,816,431.00	21,527,305.00	23,307,900.73	25,234,561.95
COMMUNITY PRESERVATION FUND	881,574.00	1,369,704.00	840,872.00	837,443.00	836,720.00	834,248.00	831,775.00	829,303.00
WATER ENTERPRISE FUND	4,255,509.00	4,326,163.00	4,460,807.00	4,420,963.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
RECREATION ENTERPRISE FUND	1,426,875.00	1,620,985.00	1,586,000.00	1,450,938.00	1,636,586.00	1,678,583.00	1,695,368.83	1,712,322.52
AMBULANCE ENTERPRISE FUND	1,351,403.00	1,390,823.00	1,377,217.00	1,426,801.00	1,402,320.00	1,427,126.00	1,441,397.26	1,455,811.23
TOTAL OPERATING BUDGET	110,568,373.00	114,361,819.00	118,957,000.00	117,646,525.00	121,668,844.00	125,803,066.00	129,363,290.00	130,124,052.30
Art 14 CAPITAL PLAN	1,818,667.00	1,607,795.00	1,500,000.00	2,005,381.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Article 3: Snow & Ice Deficit	400,000.00	350,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Perchlorate	104,090.00	99,537.00	110,000.00	53,909.00	110,000.00	110,000.00	110,000.00	110,000.00
March 25, 2017 ATM								
Article 3: Legal Fees	45,600.00							
Article 3: FinCom Reserve	35,000.00							
Article 3: Fire Personal Services	50,000.00							
Article 3: Ambulance Personal Services	15,000.00							
OPEB	257,947.00							
Transfer to Stabilization	500,000.00							
Ambulance Enterprise Capital	21,000.00							
Water Enterprise Capital	77,000.00							
Community Preservation Funds	978,710.00							
Article 15: Appropriate from Water OPEB for current retirees	17,265.00							
July 10, 2017 STM								
Article 1: Joint Dispatch Supplemental	325,000.00							
Article 2: Abbot Roof - MSBA	50,000.00							
October 16, 2017 STM								
Article 1 - Bills of Prior Year - General Fund	9,641.62							
Article 1 - Bills of Prior Year - Water Enterprise	925.23							
Article 2 - Fiscal Year 2018 Budget Adjustments	24,743.00							
Article 4 - Fiscal Year 2018 Capital Appropriations	97,865.00							
March 24, 2018 ATM								
Article 2 - Unpaid Bills		5,308.00						
Article 3 - Dispatch Supplemental		20,000.00						
Article 3 - Recycling Supplemental		40,000.00						
Article 3 - Solid Waste Supplemental		20,000.00						
Article 3 - OPEB Supplemental		135,472.00						
Article 3 - Ambulance Enterprise Personal Services		25,000.00						
Article 5: Appropriation to Health Insurance Stabilization		100,000.00						
Article 8: Appropriation to Capital Stabilization Fund		40,000.00	40,000.00	40,000.00	270,000.00	270,000.00	40,000.00	
Article 8: Capital: Highway Trucks		482,000.00						
Article 8 - Ambulance Enterprise Capital		321,902.00						
Article 8 - Water Enterprise Capital		760,000.00						
Article 13 - Community Preservation Projects		3,034,621.00						
Article 18: Appropriate from Water OPEB for current retirees		17,474.00						
October 16, 2018 STM								
Article 2: Recycling Supplemental		80,000.00						
Article 2: Town & School Safety RFP		200,000.00						
Article 2: Water Enterprise Personal Services		8,000.00						
Article 2: Water Enterprise Reserve Fund Supplemental		200,000.00						
Article 4: FY19 Capital - Vinebrook Estates Paving		217,800.00						
Article 5: FY19 Asphalt Plant Monitoring		40,000.00						
Article 6: Acquisition of 63 Main Street		700,000.00						

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
March 23, 2019 STM								
Article 2: Recycling Supplemental								
Article 2: OPEB Appropriation				200,000.00				
Article X: Capital Fund Through Premiums				199,923.75				
Article X: Ambulance Enterprise Capital				32,126.00				
Article X: Water Enterprise Capital				575,000.00				
Article 18: Appropriate from Water OPEB for current retirees				18,586.00				
TOTAL OTHER ARTICLES	3,009,786.85	6,897,114.00	550,000.00	1,519,544.75	780,000.00	780,000.00	550,000.00	510,000.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting								
	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	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	578,414.00	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00
Police State Grant Deficit	0.00	17,820.83	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
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	578,414.00	584,198.83	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00
State and City Cherry Sheet Charges	541,237.00	637,606.00	653,547.00	653,547.00	669,887.00	686,634.18	703,800.03	721,395.03
<i>(net of pr yr underest)</i>								
Allow Abate & Exempt (Overlay)	414,903.26	501,115.51	525,000.00	520,715.90	540,000.00	555,000.00	570,000.00	585,000.00
TOTAL AMOUNT TO BE RAISED	116,931,381.11	124,589,648.34	122,751,925.00	122,912,091.65	125,725,109.00	129,891,078.18	133,253,468.03	134,006,825.33
LESS REVENUE/AVAILABLE FUNDS:								
Tax Revenue	75,011,643.99	78,279,346.23	81,631,656.89	81,731,656.89	84,295,637.12	87,021,736.82	89,516,757.29	91,186,806.45
Local Revenue	8,102,955.43	8,280,006.64	8,393,276.43	8,437,915.18	8,602,946.67	8,778,533.10	8,924,934.54	7,436,787.72
State Aid	21,247,945.00	21,433,600.00	21,433,600.00	21,575,547.64	19,876,574.00	19,876,574.00	19,876,574.00	19,876,574.00
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	3,343,553.62	2,915,912.00	2,050,000.00	2,699,290.00	2,280,000.00	2,280,000.00	2,050,000.00	2,010,000.00
Free Cash-Offset Tax Rate	241,143.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	2,478,963.84	5,661,970.47	909,512.19	1,355,673.94	848,421.86	842,338.93	835,003.54	829,928.44
Enterprise Revenue/Enterprise Free Cash	6,505,176.23	8,018,813.00	6,765,807.00	7,112,008.00	7,131,764.00	7,325,826.00	7,531,332.06	7,164,592.61
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 FUNDS	116,931,381.11	124,589,648.34	121,183,852.51	122,912,091.65	123,035,343.64	126,125,008.85	128,734,601.43	128,504,689.21
FREE CASH/AVAILABLE FUND								
TO BALANCE BUDGET	(0.00)	(0.00)	(1,568,072.49)	0.00	(2,689,765.36)	(3,766,069.32)	(4,518,866.59)	(5,502,136.11)
BUDGET PROJECTION DETAIL:								
OTHER AMOUNTS TO BE RAISED:								
STATE & COUNTY ASSESSMENTS:								
County Tax Assessment/Special Education charges against receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Ch 71	16,414.00	44,318.00	45,426.00	45,426.00	46,562.00	47,726.05	48,919.20	50,142.18
Mosquito Control	99,673.00	98,383.00	100,843.00	100,843.00	103,364.00	105,948.10	108,596.80	111,311.72
Air Pollution Control District	8,536.00	8,751.00	8,970.00	8,970.00	9,194.00	9,423.85	9,659.45	9,900.93
Regional Transit Authority	163,507.00	167,595.00	171,785.00	171,785.00	176,080.00	180,482.00	184,994.05	189,618.90
MBTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Registry MV-Non-Renewal Surcharge	10,800.00	10,800.00	11,070.00	11,070.00	11,347.00	11,630.68	11,921.44	12,219.48
School Choice Sending Tuition	75,307.00	116,549.00	119,463.00	119,463.00	122,450.00	125,511.25	128,649.03	131,865.26
Charter School Sending Tuition	167,000.00	191,210.00	195,990.00	195,990.00	200,890.00	205,912.25	211,060.06	216,336.56
Total	541,237.00	637,606.00	653,547.00	653,547.00	669,887.00	686,634.18	703,800.03	721,395.03
PRIOR YEAR UNDERESTIMATES:								
Registry MV-Non-Renewal Surcharge								
Special Education								
MBTA								
Mosquito Control Projects								
	0.00							

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
OFFSET ITEMS-RESERVE DIRECT EXPENDITURE:								
Public Library	26,240.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00
School Lunch Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuitions	552,174.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00
Total	578,414.00	566,378.00						
BUDGET PROJECTION DETAIL:								
REVENUES/AVAILABLE FUNDS:								
TAX REVENUE:								
Tax Base	69,606,943.00	73,355,974.00	75,930,116.00	75,930,116.00	78,578,368.89	81,242,828.12	83,973,898.82	86,773,246.29
Prop 2 1/2% Limit	1,740,174.00	1,833,899.00	1,898,252.90	1,898,252.90	1,964,459.22	2,031,070.70	2,099,347.47	2,169,331.16
New Growth Preliminary Estimate Pending DOR certification	408,857.00	740,243.00	750,000.00	850,000.00	700,000.00	700,000.00	700,000.00	700,000.00
Overrides	1,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Exclusions	2,741,369.00	2,887,409.00	3,053,288.00	3,053,288.00	3,052,809.00	3,047,838.00	2,743,511.00	1,544,229.00
Capital Outlay Exclusions/Amended Growth								
Excess Levy Capacity	(1,085,699.01)	(538,178.77)	0.00	0.00	0.00	0.00	0.00	0.00
	75,011,643.99	78,279,346.23	81,631,656.89	81,731,656.89	84,295,637.12	87,021,736.82	89,516,757.29	91,186,806.45
LOCAL REVENUE:								
Motor Vehicle Excise	3,514,696.31	3,626,450.00	3,717,111.25	3,761,750.00	3,855,793.75	3,952,188.59	4,050,993.31	4,152,268.14
Other Excise(Hotel/Motel) Add Rooms/Meals Tax	1,168,000.00	1,170,000.00	1,199,250.00	1,199,250.00	1,229,231.25	1,259,962.03	1,291,461.08	1,323,747.61
Penalties & Interest on Taxes & Excise	188,000.00	170,000.00	174,250.00	174,250.00	178,606.25	183,071.41	187,648.19	192,339.40
Payments in Lieu of Taxes	64,000.00	65,000.00	66,625.00	66,625.00	68,290.63	69,997.89	71,747.84	73,541.53
Fees	292,000.00	280,000.00	287,000.00	287,000.00	294,175.00	301,529.38	309,067.61	316,794.30
Rentals	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Departmental Revenue-Cemeteries	30,000.00	25,000.00	25,625.00	25,625.00	26,265.63	26,922.27	27,595.32	28,285.21
Other Departmental Revenue	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses & Permits(Includes Rev Fds FY 2003)	875,000.00	875,000.00	896,875.00	896,875.00	919,296.88	942,279.30	965,836.28	989,982.19
Special Assessments	10,924.00	12,756.00	12,400.04	12,400.04	9,528.76	9,047.50	8,735.54	8,423.47
Fines & Forfeits	53,000.00	40,000.00	41,000.00	41,000.00	42,025.00	43,075.63	44,152.52	45,256.33
Investment Income	65,000.00	120,000.00	120,000.00	120,000.00	123,000.00	126,075.00	129,226.88	132,457.55
Investment Income MSBA Reimbursement	366,427.12	311,052.64	251,800.14	251,800.14	188,550.58	121,106.12	24,844.98	0.00
Miscellaneous Recurring-MSBA Amortization	1,318,440.00	1,377,965.00	1,437,490.00	1,437,490.00	1,502,104.00	1,569,586.00	1,639,933.00	0.00
CPE Program	30,750.00	36,250.00	34,692.00	34,692.00	34,692.00	34,692.00	34,692.00	34,692.00
Nashoba Tech SRO	86,418.00	86,983.00	89,158.00	89,158.00	91,386.95	99,000.00	99,000.00	99,000.00
Medicare reimbursement	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Miscellaneous Non-Recurring (Senior Center Refinance)		43,550.00						
TOTAL LOCAL REVENUE	8,102,955.43	8,280,006.64	8,393,276.43	8,437,915.18	8,602,946.67	8,778,533.10	8,924,934.54	7,436,787.72
BUDGET PROJECTION DETAIL:								
REVENUES/AVAILABLE FUNDS:								

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting								
	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
STATE AID:	Final Budget	Final Budget	Level State Aid					
Chapter 70	16,853,055.00	16,998,615.00	16,998,615.00	17,096,615.00	16,998,615.00	16,998,615.00	16,998,615.00	16,998,615.00
School Transportation Programs								
School Construction	1,557,026.00	1,557,026.00	1,557,026.00	1,557,026.00	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
Unrestricted Aid	2,123,074.00	2,197,382.00	2,197,382.00	2,241,329.64	2,197,382.00	2,197,382.00	2,197,382.00	2,197,382.00
Annual Formula Local Aid	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
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
Police Career Incentive(Quinn Bill)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Veterans' Benefits	41,576.00	30,319.00	30,319.00	30,319.00	30,319.00	30,319.00	30,319.00	30,319.00
Exempt: Vets, Blind, Surv Spouses	69,304.00	67,685.00	67,685.00	67,685.00	67,685.00	67,685.00	67,685.00	67,685.00
Exemptions: Elderly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State-Owned Land	227.00	227.00	227.00	227.00	227.00	227.00	227.00	227.00
Housing Supply Incentive Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter Tuition Reimbursement	25,269.00	15,968.00	15,968.00	15,968.00	15,968.00	15,968.00	15,968.00	15,968.00
Charter School Capital Facility Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFSET ITEMS-RESERVE FOR DIRECT EXPENDITURE: Public Libr	26,240.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00	27,933.00
School Lunch Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuition	552,174.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00	538,445.00
TOTAL STATE AID	21,247,945.00	21,433,600.00	21,433,600.00	21,575,547.64	19,876,574.00	19,876,574.00	19,876,574.00	19,876,574.00
FREE CASH-APPROP FROM:								
Capital	1,818,667.00	1,607,795.00	1,500,000.00	2,005,381.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
March 2016 ATM								
Article 3: Snow& Ice Deficit	400,000.00	350,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Perchlorate	104,090.00	99,537.00	110,000.00	53,909.00	110,000.00	110,000.00	110,000.00	110,000.00
March 25, 2017 ATM								
Article 3: Legal Fees	45,600.00							
Article 3: FinCom Reserve	35,000.00							
Article 3: Fire Personal Services	50,000.00							
OPEB	257,947.00							
Appropriate to Stabilization Fund	500,000.00							
October 16, 2017 ATM								
Article 1 - Bills of Prior Year - General Fund	9,641.62							
Article 2 - Fiscal Year 2018 Budget Adjustments	24,743.00							
Article 4 - Fiscal Year 2018 Capital Appropriations	97,865.00							
March 24, 2018 ATM								
Article 2 - Unpaid Bills		5,308.00						
Article 3 - Dispatch Supplemental		20,000.00						
Article 3 - Recycling Supplemental		40,000.00						
Article 3 - Solid Waste Supplemental		20,000.00						
Article 3 - OPEB Supplemental		135,472.00						
Article 5 - Appropriation to Health Insurance Stabilization		100,000.00						
Article 8 - Appropriation to Capital Stablization Fund		40,000.00	40,000.00	40,000.00	270,000.00	270,000.00	40,000.00	
October 15, 2018 STM								
Article 1 - Bills of Prior Year - General Fund								
Article 2: Recycling Supplemental		80,000.00						
Article 2: Town & School Safety RFP		200,000.00						
Article 4: FY19 Capital - Vinebrook Estates Paving		217,800.00						
March 23, 2019 ATM								
Article 2: Recycling Supplemental				0.00				
Article 2: OPEB Appropriation				200,000.00				
BUDGET PROJECTION DETAIL:	3,343,553.62	2,915,912.00	2,050,000.00	2,699,290.00	2,280,000.00	2,280,000.00	2,050,000.00	2,010,000.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
March 24, 2018 Annual Town Meeting	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
REVENUES/AVAILABLE FUNDS:								
Premium on BANS/Bonds Non-Exempt	2,190.24	1,783.75	1,377.26	1,377.26	1,097.37	817.49	537.60	257.71
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								
Insurance Receipts Reserved								
Highway Chapter 90								
Receipts Reserved for Appropriation - Wetlands								
Recycling Revolving Revenue								
Parks & Grounds Revolving Revenue								
Senior Center Fitness Room Revolving Fund	3,414.00	3,000.00	3,000.00	3,000.00				
Receipts Reserved for Appropriation								
Sale of Cemetery Lots Receipts Reserved								
Appropriation from Available Funds - Insurance Recovery								
Appropriation from Available Funds - School Lunch								
Appropriation from Available Funds - Capital Projects		482,000.00						
Appropriation from Available Funds - Receipts Reserved		35,541.90						
Appropriation from Available Funds - Federal Grant (ERRP)								
Appropriation from Available Funds - Unused Premium on Debt				199,923.75				
Appropriation from Available Funds - Water Enterprise Capital Projects				221,081.00				
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	200,000.00		50,000.00	60,000.00				
Water OPEB Stabilization	17,265.00	17,474.00		18,586.00				
Capital Stabilization Fd	375,000.00	700,000.00						
Community Preservation Fund ATM Revenues/Undesignated/Other	1,860,284.00	4,404,325.00	840,872.00	837,443.00	836,720.00	834,248.00	831,775.00	829,303.00
Fund Balance Designated for Debt Service(Premiums Exempt & Non-Ex	20,810.60	17,845.82	14,262.93	14,262.93	10,604.49	7,273.44	2,690.94	367.73
Community Preservation Funds Gift Account(Offset to undes approp)								
TOTAL OTHER REVENUES/AVAILABLE FUNDS	2,478,963.84	5,661,970.47	909,512.19	1,355,673.94	848,421.86	842,338.93	835,003.54	829,928.44
Ambulance Revenue	800,000.00	825,000.00	850,000.00	850,000.00	850,000.00	875,000.00	900,000.00	925,000.00
Ambulance Enterprise Free Cash	93,000.00	371,902.00	50,000.00	82,126.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Ambulance Enterprise Revenue	893,000.00	1,196,902.00	900,000.00	932,126.00	900,000.00	925,000.00	950,000.00	975,000.00
Water Enterprise Revenue	3,969,515.00	4,268,233.00	4,460,807.00	4,420,963.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
Water Enterprise Free Cash	363,919.23	1,025,930.00	0.00	353,919.00	0.00	0.00	0.00	0.00
Total Water Enterprise Revenue	4,333,434.23	5,294,163.00	4,460,807.00	4,774,882.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
Recreation Revenue	1,203,742.00	1,416,748.00	1,330,000.00	1,330,000.00	1,416,748.00	1,416,748.00	1,416,748.00	1,416,748.00
Recreation Enterprise Free Cash	75,000.00	111,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Total Recreation Enterprise Revenue	1,278,742.00	1,527,748.00	1,405,000.00	1,405,000.00	1,491,748.00	1,491,748.00	1,491,748.00	1,491,748.00

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
<i>March 24, 2018 Annual Town Meeting</i>	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
FINANCIAL PROJECTION SUMMARY:								
EXPENDITURES:								
GENERAL GOVERNMENT	4,202,483.00	4,215,686.00	4,792,147.00	4,718,401.00	5,182,450.00	5,579,031.00	5,674,111.62	5,770,958.85
PUBLIC SAFETY	9,658,379.00	10,100,545.00	10,901,074.00	10,395,507.00	11,013,634.00	11,151,173.00	11,374,196.46	11,601,680.39
EDUCATION	57,256,582.00	58,826,282.00	60,441,932.00	60,296,939.00	62,191,958.00	63,740,226.00	65,327,086.40	66,953,501.64
PUBLIC WORKS	4,999,061.00	5,141,959.00	5,388,338.00	5,251,686.00	5,469,383.00	5,563,735.00	5,404,043.64	5,512,124.51
HEALTH & HUMAN SERVICES	1,097,985.00	1,135,717.00	1,173,395.00	1,159,998.00	1,176,005.00	1,179,480.00	1,203,069.60	1,227,130.99
CULTURE & RECREATION	2,089,186.00	2,027,163.00	2,087,665.00	2,034,857.00	2,110,916.00	2,129,520.00	2,172,110.40	2,215,552.61
DEBT SERVICE	6,787,368.00	7,044,829.00	7,575,805.00	7,575,805.00	6,092,425.00	6,083,561.00	5,842,646.00	2,913,260.00
UNCLASSIFIED	16,561,968.00	17,161,963.00	18,331,748.00	18,077,187.00	19,816,431.00	21,527,305.00	23,307,900.73	25,234,561.95
RESERVE FUND TRANSFERS TO CAPITAL/SPECIAL ARTICLES								
AMBULANCE ENTERPRISE FUND	1,351,403.00	1,390,823.00	1,377,217.00	1,426,801.00	1,402,320.00	1,427,126.00	1,441,397.26	1,455,811.23
COMMUNITY PRESERVATION FUND	881,574.00	1,369,704.00	840,872.00	837,443.00	836,720.00	834,248.00	831,775.00	829,303.00
WATER ENTERPRISE FUND	4,255,509.00	4,326,163.00	4,460,807.00	4,420,963.00	4,740,016.00	4,909,078.00	5,089,584.06	4,697,844.61
RECREATION ENTERPRISE FUND	1,426,875.00	1,620,985.00	1,586,000.00	1,450,938.00	1,636,586.00	1,678,583.00	1,695,368.83	1,712,322.52
TOTAL OPERATING BUDGET	110,568,373.00	114,361,819.00	118,957,000.00	117,646,525.00	121,668,844.00	125,803,066.00	129,363,290.00	130,124,052.30
CAPITAL PLAN	1,818,667.00	1,607,795.00	1,500,000.00	2,005,381.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
OTHER ARTICLES	3,009,786.85	6,897,114.00	550,000.00	1,519,544.75	780,000.00	780,000.00	550,000.00	510,000.00
OTHER AMTS TO BE RAISED	578,414.00	584,198.83	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00	566,378.00
STATE & CNTY CHERRY SHT CHGS	541,237.00	637,606.00	653,547.00	653,547.00	669,887.00	686,634.18	703,800.03	721,395.03
ALLOW FOR ABATE & EXEMPT	414,903.26	501,115.51	525,000.00	520,715.90	540,000.00	555,000.00	570,000.00	585,000.00
TOTAL EXPENDITURES	116,931,381.11	124,589,648.34	122,751,925.00	122,912,091.65	125,725,109.00	129,891,078.18	133,253,468.03	134,006,825.33
REVENUES:								
Tax Revenue	75,011,643.99	78,279,346.23	81,631,656.89	81,731,656.89	84,295,637.12	87,021,736.82	89,516,757.29	91,186,806.45
Local Revenue	8,102,955.43	8,280,006.64	8,393,276.43	8,437,915.18	8,602,946.67	8,778,533.10	8,924,934.54	7,436,787.72
State Aid	21,247,945.00	21,433,600.00	21,433,600.00	21,575,547.64	19,876,574.00	19,876,574.00	19,876,574.00	19,876,574.00
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	3,343,553.62	2,915,912.00	2,050,000.00	2,699,290.00	2,280,000.00	2,280,000.00	2,050,000.00	2,010,000.00
FREE CASH-OFFSET TAX RATE	241,143.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	2,478,963.84	5,661,970.47	909,512.19	1,355,673.94	848,421.86	842,338.93	835,003.54	829,928.44
Enterprise Revenue	6,505,176.23	8,018,813.00	6,765,807.00	7,112,008.00	7,131,764.00	7,325,826.00	7,531,332.06	7,164,592.61
Teacher's Pay Defferal-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	116,931,381.11	124,589,648.34	121,183,852.51	122,912,091.65	123,035,343.64	126,125,008.85	128,734,601.43	128,504,689.21
<i>Free Cash/Available Funds</i>	(0.00)	(0.00)	(1,568,072.49)	0.00	(2,689,765.36)	(3,766,069.32)	(4,518,866.59)	(5,502,136.11)

TOWN OF WESTFORD								
BUDGET WORKSHEET								
FISCAL 2019								
ANNUAL TOWN MEETING								
<i>March 24, 2018 Annual Town Meeting</i>	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024
	BUDGET	BUDGET	REQUESTED	TMR	PROJ	PROJ	PROJ	PROJ
<i>(TO BALANCE BUDGET)</i>								
RESERVES:								
FREE CASH:								
Beginning Balance	4,095,096.00	3,916,986.37	3,791,680.99	3,791,680.99	1,894,696.50	(2,275,068.86)	(7,521,138.18)	(13,290,004.77)
Free Cash Applied	(3,343,553.62)	(2,915,912.01)	(3,618,072.49)	(2,699,290.00)	(4,969,765.36)	(6,046,069.32)	(6,568,866.59)	(7,512,136.11)
Free Cash Generated (Est 06-30) Prel Est pending DOR cet	3,165,444.00	2,790,606.62	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
Ending Balance	3,916,986.37	3,791,680.99	973,608.50	1,892,390.99	(2,275,068.86)	(7,521,138.18)	(13,290,004.77)	(20,002,140.88)
STABILIZATION FUND:								
Beginning Balance	4,678,274.38	5,289,369.65	5,329,369.65	5,329,369.65	5,374,369.65	5,419,369.65	5,464,369.65	5,509,369.65
Appropriations to Stabilization Fund	500,000.00	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	111,095.27	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
Ending Balance	5,289,369.65	5,329,369.65	5,374,369.65	5,374,369.65	5,419,369.65	5,464,369.65	5,509,369.65	5,554,369.65
Ending Balance	9,206,356.02	9,121,050.64	6,347,978.15	7,266,760.64	3,144,300.79	(2,056,768.53)	(7,780,635.12)	(14,447,771.23)
Minimum Recommended Balance	5,209,378.31	5,368,853.22	5,621,851.45	5,562,551.05	5,741,473.35	5,938,102.16	6,107,267.14	6,165,077.20
Above(Below) Min Rec Balance (Reserves)	3,996,977.71	3,752,197.42	726,126.70	1,704,209.60	(2,597,172.56)	(7,994,870.69)	(13,887,902.26)	(20,612,848.43)
Total General Fund Operating Budget	104,187,566.26	107,377,064.34	112,437,029.00	111,251,020.90	114,829,467.00	118,762,043.18	122,145,342.88	123,301,543.97
*Min Rec Reserves=5% Oper Budget (Net of Enterprise)	8.84%	8.49%	5.65%	6.53%	2.74%	-1.73%	-6.37%	-11.72%
Tax Impact	2.96%	3.37%	3.32%	3.32%	2.41%	2.40%	2.06%	1.08%
CPA 3% Projected w/100k Exemption	1,704,086.19	1,772,249.64	1,843,139.63	1,843,139.63	1,916,865.21	1,993,539.82	2,073,281.41	2,156,212.67
Tax Impact	2.98%	3.38%	3.34%	3.34%	2.44%	2.44%	2.11%	1.15%
Total Operating Budget	116,931,381.11	124,589,648.34	122,751,925.00	122,912,091.65	125,725,109.00	129,891,078.18	133,253,468.03	134,006,825.33
Total Revenues	116,690,238.11	124,589,648.34	121,183,852.51	122,912,091.65	123,035,343.64	126,125,008.85	128,734,601.43	128,504,689.21
Variance	241,143.00	0.00	1,568,072.49	(0.00)	2,689,765.36	3,766,069.32	4,518,866.59	5,502,136.11