

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2026</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 22, 2025 Annual Town Meeting</b>								
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>GENERAL GOVERNMENT</b>								
<b>122</b>	<b>Select Board</b>							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	28,559.00	21,410.00	21,675.00	21,675.00	21,675.00	21,675.00	22,325.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 122</b>	<b>28,559.00</b>	<b>21,410.00</b>	<b>21,675.00</b>	<b>21,675.00</b>	<b>21,675.00</b>	<b>21,675.00</b>	<b>22,325.00</b>
<b>123</b>	<b>Town Manager</b>							
	Personal Services	516,959.00	520,747.00	557,350.00	552,850.00	569,043.00	581,299.00	598,738.00
	Expenses	36,990.00	17,560.00	22,550.00	19,550.00	22,550.00	22,550.00	23,227.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 123</b>	<b>553,949.00</b>	<b>538,307.00</b>	<b>579,900.00</b>	<b>572,400.00</b>	<b>591,593.00</b>	<b>603,849.00</b>	<b>621,965.00</b>
<b>131</b>	<b>Finance Committee</b>							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	3,671.00	2,524.00	2,533.00	2,533.00	2,543.00	2,553.00	2,630.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Reserve Fund	125,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	(Transfers out)	(97,148.00)	(7,000.00)	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 131</b>	<b>31,523.00</b>	<b>95,524.00</b>	<b>102,533.00</b>	<b>102,533.00</b>	<b>102,543.00</b>	<b>102,553.00</b>	<b>102,630.00</b>
<b>132</b>	<b>Finance Director</b>							
	Personal Services	173,459.00	158,780.00	161,922.00	161,922.00	165,126.00	168,395.00	173,447.00
	Expenses	895.00	1,435.00	1,735.00	1,735.00	1,035.00	1,435.00	1,478.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 132</b>	<b>174,354.00</b>	<b>160,215.00</b>	<b>163,657.00</b>	<b>163,657.00</b>	<b>166,161.00</b>	<b>169,830.00</b>	<b>174,925.00</b>
<b>135</b>	<b>Town Accountant</b>							
	Personal Services	334,908.00	340,394.00	344,810.00	344,810.00	352,350.00	360,025.00	370,826.00
	Expenses	47,185.00	51,185.00	52,385.00	52,385.00	55,725.00	57,475.00	59,199.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 135</b>	<b>382,093.00</b>	<b>391,579.00</b>	<b>397,195.00</b>	<b>397,195.00</b>	<b>408,075.00</b>	<b>417,500.00</b>	<b>430,025.00</b>
<b>141</b>	<b>Board of Assessors</b>							
	Personal Services	314,177.00	337,945.00	347,028.00	347,028.00	352,943.00	356,230.00	366,917.00
	Expenses	49,450.00	25,750.00	23,300.00	23,300.00	14,900.00	14,900.00	15,347.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 141</b>	<b>363,627.00</b>	<b>363,695.00</b>	<b>370,328.00</b>	<b>370,328.00</b>	<b>367,843.00</b>	<b>371,130.00</b>	<b>382,264.00</b>
<b>145</b>	<b>Treasurer/Collector</b>							
	Personal Services	302,216.00	290,504.00	298,053.00	296,464.00	303,305.00	310,616.00	319,934.00
	Expenses	47,925.00	49,850.00	53,050.00	53,050.00	55,300.00	55,550.00	57,217.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 145</b>	<b>350,141.00</b>	<b>340,354.00</b>	<b>351,103.00</b>	<b>349,514.00</b>	<b>358,605.00</b>	<b>366,166.00</b>	<b>377,151.00</b>
<b>151</b>	<b>Town Counsel</b>							
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	135,000.00	140,500.00	153,000.00	153,000.00	153,000.00	153,000.00	157,590.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 151</b>	<b>135,000.00</b>	<b>140,500.00</b>	<b>153,000.00</b>	<b>153,000.00</b>	<b>153,000.00</b>	<b>153,000.00</b>	<b>157,590.00</b>
<b>152</b>	<b>Human Resources</b>							
	Personal Services	282,815.00	296,856.00	303,460.00	303,460.00	310,180.00	316,964.00	326,473.00
	Expenses	28,625.00	16,859.00	19,850.00	19,600.00	19,600.00	19,600.00	20,188.00
	Compensation Reserve	220,000.00	325,000.00	700,000.00	700,000.00	850,000.00	1,000,000.00	1,030,000.00
	Transfers out	(139,827.00)	(97,980.00)	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 152</b>	<b>391,613.00</b>	<b>540,735.00</b>	<b>1,023,310.00</b>	<b>1,023,060.00</b>	<b>1,179,780.00</b>	<b>1,336,564.00</b>	<b>1,417,963.00</b>

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<b>March 22, 2025 Annual Town Meeting</b>									
		<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
		<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>155</b>	<b>Technology</b>								
	Personal Services	371,071.00	381,668.00	385,491.00	385,491.00	390,961.00	394,206.00	406,032.00	418,213.00
	Expenses	636,627.00	631,268.00	692,528.00	692,528.00	721,779.00	754,036.00	776,657.00	799,957.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 155</b>	<b>1,007,698.00</b>	<b>1,012,936.00</b>	<b>1,078,019.00</b>	<b>1,078,019.00</b>	<b>1,112,740.00</b>	<b>1,148,242.00</b>	<b>1,182,689.00</b>	<b>1,218,170.00</b>
<b>161</b>	<b>Town Clerk</b>								
	Personal Services	281,842.00	304,138.00	299,176.00	290,212.00	353,141.00	337,105.00	347,218.00	357,635.00
	Expenses	37,874.00	47,958.00	46,900.00	46,400.00	59,900.00	56,900.00	58,607.00	60,365.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 161</b>	<b>319,716.00</b>	<b>352,096.00</b>	<b>346,076.00</b>	<b>336,612.00</b>	<b>413,041.00</b>	<b>394,005.00</b>	<b>405,825.00</b>	<b>418,000.00</b>
<b>170</b>	<b>Permitting Department</b>								
	Personal Services	294,667.00	314,828.00	323,827.00	320,827.00	328,990.00	336,124.00	346,208.00	356,594.00
	Expenses	46,970.00	49,332.00	50,163.00	48,963.00	51,012.00	51,877.00	53,433.00	55,036.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 170</b>	<b>341,637.00</b>	<b>364,160.00</b>	<b>373,990.00</b>	<b>369,790.00</b>	<b>380,002.00</b>	<b>388,001.00</b>	<b>399,641.00</b>	<b>411,630.00</b>
<b>171</b>	<b>Conservation Commission</b>								
	Personal Services	92,785.00	104,324.00	108,219.00	108,219.00	109,684.00	109,684.00	112,975.00	116,364.00
	Expenses	7,610.00	7,650.00	7,800.00	7,800.00	8,235.00	8,610.00	8,868.00	9,134.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 171</b>	<b>100,395.00</b>	<b>111,974.00</b>	<b>116,019.00</b>	<b>116,019.00</b>	<b>117,919.00</b>	<b>118,294.00</b>	<b>121,843.00</b>	<b>125,498.00</b>
<b>175</b>	<b>Planning Board</b>								
	Personal Services	98,170.00	100,132.00	100,132.00	100,132.00	100,832.00	100,832.00	103,857.00	106,973.00
	Expenses	20,509.00	10,709.00	27,139.00	15,759.00	27,958.00	28,818.00	29,683.00	30,573.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 175</b>	<b>118,679.00</b>	<b>110,841.00</b>	<b>127,271.00</b>	<b>115,891.00</b>	<b>128,790.00</b>	<b>129,650.00</b>	<b>133,540.00</b>	<b>137,546.00</b>
<b>176</b>	<b>Zoning Board of Appeals</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	2,595.00	2,405.00	2,700.00	2,700.00	2,700.00	2,700.00	2,781.00	2,864.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 176</b>	<b>2,595.00</b>	<b>2,405.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,781.00</b>	<b>2,864.00</b>
<b>192</b>	<b>Town Hall Maintenance</b>								
	Personal Services	49,143.00	50,226.00	50,726.00	50,726.00	50,726.00	50,949.00	52,477.00	54,051.00
	Expenses	56,500.00	65,599.00	65,099.00	65,099.00	65,099.00	65,099.00	67,052.00	69,064.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 192</b>	<b>105,643.00</b>	<b>115,825.00</b>	<b>115,825.00</b>	<b>115,825.00</b>	<b>115,825.00</b>	<b>116,048.00</b>	<b>119,529.00</b>	<b>123,115.00</b>
<b>199</b>	<b>Public Buildings and Property Maintenance</b>								
	Personal Services	84,889.00	96,674.00	98,306.00	98,306.00	99,971.00	101,670.00	104,720.00	107,862.00
	Expenses	180,137.00	167,057.00	199,760.00	199,760.00	202,047.00	205,004.00	211,154.00	217,489.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 199</b>	<b>265,026.00</b>	<b>263,731.00</b>	<b>298,066.00</b>	<b>298,066.00</b>	<b>302,018.00</b>	<b>306,674.00</b>	<b>315,874.00</b>	<b>325,351.00</b>
<b>Total General Government</b>		<b>4,672,248.00</b>	<b>4,926,287.00</b>	<b>5,620,667.00</b>	<b>5,586,284.00</b>	<b>5,922,310.00</b>	<b>6,145,881.00</b>	<b>6,327,259.00</b>	<b>6,514,079.00</b>

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	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	
<b>PUBLIC SAFETY</b>									
<b>210</b>	<b>Police Department</b>								
	Personal Services	5,817,983.00	5,884,010.00	5,808,638.00	5,801,638.00	5,876,003.00	5,984,731.00	6,164,273.00	6,349,201.00
	Expenses	605,811.00	617,903.00	672,582.00	605,364.00	672,582.00	672,582.00	692,759.00	713,542.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 210</b>	<b>6,423,794.00</b>	<b>6,501,913.00</b>	<b>6,481,220.00</b>	<b>6,407,002.00</b>	<b>6,548,585.00</b>	<b>6,657,313.00</b>	<b>6,857,032.00</b>	<b>7,062,743.00</b>
<b>215</b>	<b>Public Safety Communications</b>								
	Personal Services	878,984.00	879,361.00	888,524.00	881,524.00	906,713.00	929,722.00	957,614.00	986,342.00
	Expenses	53,622.00	55,225.00	56,560.00	54,560.00	57,631.00	57,631.00	59,360.00	61,141.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 215</b>	<b>932,606.00</b>	<b>934,586.00</b>	<b>945,084.00</b>	<b>936,084.00</b>	<b>964,344.00</b>	<b>987,353.00</b>	<b>1,016,974.00</b>	<b>1,047,483.00</b>
<b>220</b>	<b>Fire Department</b>								
	Personal Services	4,004,549.00	3,960,644.00	4,018,283.00	4,018,283.00	4,110,661.00	4,159,120.00	4,283,894.00	4,412,411.00
	Expenses	403,075.00	388,606.00	408,500.00	408,500.00	408,500.00	408,500.00	420,755.00	433,378.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 220</b>	<b>4,407,624.00</b>	<b>4,349,250.00</b>	<b>4,426,783.00</b>	<b>4,426,783.00</b>	<b>4,519,161.00</b>	<b>4,567,620.00</b>	<b>4,704,649.00</b>	<b>4,845,789.00</b>
<b>241</b>	<b>Building Department</b>								
	Personal Services	420,145.00	409,966.00	437,487.00	424,609.00	442,897.00	453,348.00	466,948.00	480,956.00
	Expenses	12,400.00	14,095.00	14,595.00	14,595.00	14,595.00	14,595.00	15,033.00	15,484.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 241</b>	<b>432,545.00</b>	<b>424,061.00</b>	<b>452,082.00</b>	<b>439,204.00</b>	<b>457,492.00</b>	<b>467,943.00</b>	<b>481,981.00</b>	<b>496,440.00</b>
<b>244</b>	<b>Sealer Weights &amp; Measures</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	15,524.00	16,500.00	25,000.00	25,000.00	25,750.00	26,523.00	27,319.00	28,139.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 244</b>	<b>15,524.00</b>	<b>16,500.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,750.00</b>	<b>26,523.00</b>	<b>27,319.00</b>	<b>28,139.00</b>
<b>291</b>	<b>Emergency Management</b>								
	Personal Services	9,700.00	9,894.00	10,092.00	10,092.00	10,294.00	10,500.00	10,815.00	11,139.00
	Expenses	2,450.00	2,450.00	2,450.00	2,450.00	2,500.00	2,500.00	2,575.00	2,652.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 291</b>	<b>12,150.00</b>	<b>12,344.00</b>	<b>12,542.00</b>	<b>12,542.00</b>	<b>12,794.00</b>	<b>13,000.00</b>	<b>13,390.00</b>	<b>13,791.00</b>
<b>292</b>	<b>Animal Control</b>								
	Personal Services	47,894.00	42,670.00	50,759.00	50,759.00	52,118.00	53,530.00	55,136.00	56,790.00
	Expenses	6,535.00	3,975.00	4,375.00	4,375.00	4,375.00	4,375.00	4,506.00	4,641.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 292</b>	<b>54,429.00</b>	<b>46,645.00</b>	<b>55,134.00</b>	<b>55,134.00</b>	<b>56,493.00</b>	<b>57,905.00</b>	<b>59,642.00</b>	<b>61,431.00</b>
<b>294</b>	<b>Tree Warden</b>								
	Personal Services	3,060.00	3,122.00	3,184.00	3,184.00	3,248.00	3,313.00	3,412.00	3,514.00
	Expenses	40,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,900.00	31,827.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 294</b>	<b>43,060.00</b>	<b>33,122.00</b>	<b>33,184.00</b>	<b>33,184.00</b>	<b>33,248.00</b>	<b>33,313.00</b>	<b>34,312.00</b>	<b>35,341.00</b>
<b>Total Public Safety</b>		<b>12,321,732.00</b>	<b>12,318,421.00</b>	<b>12,431,029.00</b>	<b>12,334,933.00</b>	<b>12,617,867.00</b>	<b>12,810,970.00</b>	<b>13,195,299.00</b>	<b>13,591,157.00</b>

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	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2026	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>EDUCATION</b>									
<b>300</b>	<b>Westford Public Schools</b>	<b>3.01%</b>	<b>2.57%</b>	<b>4.33%</b>	<b>2.67%</b>	<b>5.10%</b>	<b>3.50%</b>	<b>3.50%</b>	<b>3.50%</b>
	Operating Budget	65,889,564.00	67,585,355.00	70,510,950.00	69,388,572.00	72,928,202.00	75,480,689.00	78,122,513.00	80,856,801.00
	<b>TOTAL 300</b>	<b>65,889,564.00</b>	<b>67,585,355.00</b>	<b>70,510,950.00</b>	<b>69,388,572.00</b>	<b>72,928,202.00</b>	<b>75,480,689.00</b>	<b>78,122,513.00</b>	<b>80,856,801.00</b>
<b>310</b>	<b>Nashoba Tech</b>								
	Personal Services	7.79%	0.06	5.00%	20.71%	5.00%	5.00%	5.00%	5.00%
	Expenses	1,396,089.00	1,484,842.00	1,559,084.00	1,792,307.00	1,881,922.00	1,976,018.00	2,074,819.00	2,178,560.00
	Capital								
	<b>TOTAL 310</b>	<b>1,396,089.00</b>	<b>1,484,842.00</b>	<b>1,559,084.00</b>	<b>1,792,307.00</b>	<b>1,881,922.00</b>	<b>1,976,018.00</b>	<b>2,074,819.00</b>	<b>2,178,560.00</b>
<b>Total Education</b>		<b>67,285,653.00</b>	<b>69,070,197.00</b>	<b>72,070,034.00</b>	<b>71,180,879.00</b>	<b>74,810,124.00</b>	<b>77,456,707.00</b>	<b>80,197,332.00</b>	<b>83,035,361.00</b>
<b>PUBLIC WORKS</b>									
<b>405</b>	<b>Director of Public Works</b>								
	Personal Services	274,885.00	235,108.00	239,810.00	167,671.00	171,025.00	174,445.00	179,678.00	185,068.00
	Expenses	500.00	400.00	2,300.00	2,300.00	2,300.00	2,300.00	2,369.00	2,440.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 410</b>	<b>275,385.00</b>	<b>235,508.00</b>	<b>242,110.00</b>	<b>169,971.00</b>	<b>173,325.00</b>	<b>176,745.00</b>	<b>182,047.00</b>	<b>187,508.00</b>
<b>410</b>	<b>Engineering Department</b>								
	Personal Services	334,926.00	347,267.00	353,207.00	353,207.00	359,086.00	364,344.00	375,274.00	386,532.00
	Expenses	13,470.00	11,270.00	12,970.00	11,970.00	12,970.00	12,970.00	13,359.00	13,760.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 410</b>	<b>348,396.00</b>	<b>358,537.00</b>	<b>366,177.00</b>	<b>365,177.00</b>	<b>372,056.00</b>	<b>377,314.00</b>	<b>388,633.00</b>	<b>400,292.00</b>
<b>421</b>	<b>Highway Department</b>								
	Personal Services	1,464,843.00	1,451,773.00	1,459,353.00	1,447,311.00	1,473,684.00	1,500,626.00	1,545,645.00	1,592,014.00
	Expenses	1,026,800.00	971,425.00	1,042,515.00	1,028,625.00	1,028,625.00	1,028,625.00	1,059,484.00	1,091,269.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 421</b>	<b>2,491,643.00</b>	<b>2,423,198.00</b>	<b>2,501,868.00</b>	<b>2,475,936.00</b>	<b>2,502,309.00</b>	<b>2,529,251.00</b>	<b>2,605,129.00</b>	<b>2,683,283.00</b>
<b>430</b>	<b>Waste Collection and Disposal</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	0.00	2,641,789.00	2,619,442.00	2,612,442.00	2,702,837.00	2,793,029.00	2,876,820.00	2,963,125.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 427</b>	<b>0.00</b>	<b>2,641,789.00</b>	<b>2,619,442.00</b>	<b>2,612,442.00</b>	<b>2,702,837.00</b>	<b>2,793,029.00</b>	<b>2,876,820.00</b>	<b>2,963,125.00</b>
<b>432</b>	<b>Recycling</b>								
	Expenses	602,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Offset/Recycling Revolving	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 432</b>	<b>602,525.00</b>	<b>0.00</b>						
<b>433</b>	<b>Solid Waste</b>								
	Expenses	1,538,654.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 433</b>	<b>1,538,654.00</b>	<b>0.00</b>						
<b>442</b>	<b>Wastewater Treatment Management</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	243,404.00	259,864.00	281,845.00	281,845.00	295,940.00	310,742.00	320,064.00	329,666.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 442</b>	<b>243,404.00</b>	<b>259,864.00</b>	<b>281,845.00</b>	<b>281,845.00</b>	<b>295,940.00</b>	<b>310,742.00</b>	<b>320,064.00</b>	<b>329,666.00</b>
<b>491</b>	<b>Cemetery Department</b>								
	Personal Services	159,496.00	160,227.00	172,772.00	169,172.00	175,088.00	178,395.00	183,747.00	189,259.00
	Expenses	38,707.00	34,850.00	35,620.00	35,620.00	35,620.00	35,620.00	35,620.00	36,689.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 491</b>	<b>198,203.00</b>	<b>195,077.00</b>	<b>208,392.00</b>	<b>204,792.00</b>	<b>210,708.00</b>	<b>214,015.00</b>	<b>219,367.00</b>	<b>225,948.00</b>
<b>Total Public Works</b>		<b>5,698,210.00</b>	<b>6,113,973.00</b>	<b>6,219,834.00</b>	<b>6,110,163.00</b>	<b>6,257,175.00</b>	<b>6,401,096.00</b>	<b>6,592,060.00</b>	<b>6,789,822.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2026</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 22, 2025 Annual Town Meeting</b>									
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	
<b>HEALTH &amp; HUMAN SERVICES</b>									
<b>510</b>	<b>Board of Health</b>								
	Personal Services	453,413.00	489,503.00	501,648.00	501,648.00	513,376.00	526,837.00	542,642.00	558,921.00
	Expenses	25,800.00	20,900.00	26,800.00	23,200.00	28,100.00	26,700.00	27,501.00	28,326.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 510</b>	<b>479,213.00</b>	<b>510,403.00</b>	<b>528,448.00</b>	<b>524,848.00</b>	<b>541,476.00</b>	<b>553,537.00</b>	<b>570,143.00</b>	<b>587,247.00</b>
<b>541</b>	<b>Council on Aging</b>								
	Personal Services	518,294.00	517,744.00	527,307.00	527,307.00	534,844.00	545,287.00	561,646.00	578,495.00
	Expenses	107,544.00	93,198.00	105,650.00	100,250.00	104,400.00	108,150.00	111,395.00	114,737.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 541</b>	<b>625,838.00</b>	<b>610,942.00</b>	<b>632,957.00</b>	<b>627,557.00</b>	<b>639,244.00</b>	<b>653,437.00</b>	<b>673,041.00</b>	<b>693,232.00</b>
<b>543</b>	<b>Veterans Services</b>								
	Personal Services	85,004.00	83,747.00	85,946.00	85,946.00	87,514.00	88,991.00	91,661.00	94,411.00
	Expenses	38,100.00	33,050.00	26,050.00	26,050.00	26,050.00	26,050.00	26,832.00	27,637.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 542</b>	<b>123,104.00</b>	<b>116,797.00</b>	<b>111,996.00</b>	<b>111,996.00</b>	<b>113,564.00</b>	<b>115,041.00</b>	<b>118,493.00</b>	<b>122,048.00</b>
<b>Total Health and Human Services</b>		<b>1,228,155.00</b>	<b>1,238,142.00</b>	<b>1,273,401.00</b>	<b>1,264,401.00</b>	<b>1,294,284.00</b>	<b>1,322,015.00</b>	<b>1,361,677.00</b>	<b>1,402,527.00</b>
<b>CULTURE &amp; RECREATION</b>									
<b>610</b>	<b>Library</b>								
	Personal Services	1,491,437.00	1,481,588.00	1,474,421.00	1,474,421.00	1,469,842.00	1,573,338.00	1,620,538.00	1,669,154.00
	Expenses	358,694.00	307,214.00	352,200.00	352,200.00	371,550.00	343,150.00	353,445.00	364,048.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 610</b>	<b>1,850,131.00</b>	<b>1,788,802.00</b>	<b>1,826,621.00</b>	<b>1,826,621.00</b>	<b>1,841,392.00</b>	<b>1,916,488.00</b>	<b>1,973,983.00</b>	<b>2,033,202.00</b>
<b>650</b>	<b>Parks</b>								
	Personal Services	452,458.00	459,085.00	468,895.00	465,295.00	475,557.00	484,124.00	498,648.00	513,607.00
	Expenses	55,525.00	46,456.00	47,650.00	46,650.00	47,650.00	47,650.00	49,080.00	50,552.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 650</b>	<b>507,983.00</b>	<b>505,541.00</b>	<b>516,545.00</b>	<b>511,945.00</b>	<b>523,207.00</b>	<b>531,774.00</b>	<b>547,728.00</b>	<b>564,159.00</b>
<b>660</b>	<b>Land Management</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	98,356.00	54,300.00	99,800.00	54,800.00	100,450.00	100,650.00	103,670.00	106,780.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 660</b>	<b>98,356.00</b>	<b>54,300.00</b>	<b>99,800.00</b>	<b>54,800.00</b>	<b>100,450.00</b>	<b>100,650.00</b>	<b>103,670.00</b>	<b>106,780.00</b>
<b>670</b>	<b>Historical Commission</b>								
	Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	13,450.00	14,250.00	15,950.00	15,950.00	15,950.00	15,950.00	16,429.00	16,922.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 670</b>	<b>13,450.00</b>	<b>14,250.00</b>	<b>15,950.00</b>	<b>15,950.00</b>	<b>15,950.00</b>	<b>15,950.00</b>	<b>16,429.00</b>	<b>16,922.00</b>
<b>Total Culture &amp; Recreation</b>		<b>2,469,920.00</b>	<b>2,362,893.00</b>	<b>2,458,916.00</b>	<b>2,409,316.00</b>	<b>2,480,999.00</b>	<b>2,564,862.00</b>	<b>2,641,810.00</b>	<b>2,721,063.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2026</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 22, 2025 Annual Town Meeting</b>									
	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2026	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>DEBT SERVICE</b>									
<b>710</b>	<b>Debt Service</b>								
	<b>Principal &amp; Interest - Excluded</b>	1,486,250.00	1,326,500.00	1,289,250.00	1,289,250.00	1,262,125.00	1,230,000.00	1,198,450.00	1,167,550.00
	<b>Principal &amp; Interest - Excluded - Estimated Debt</b>								
	JV Fletcher Library Expansion	0.00	0.00	480,000.00	480,000.00	1,690,359.00	1,690,359.00	1,690,359.00	1,690,359.00
	MSBA Construction Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Blanchard Middle School Roof (MSBA)	0.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00
	Contingency (\$1M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Principal &amp; Interest - Non-Excluded</b>	1,358,645.00	1,190,775.00	1,138,999.00	1,138,999.00	1,101,681.00	1,068,155.00	892,469.00	588,478.00
	<b>Principal &amp; Interest - Non-Excluded - Estimated Debt</b>								
	Oak Hill, Plain Road, Moore Rd	269,090.00	269,090.00	274,064.00	274,064.00	274,064.00	274,064.00	274,064.00	274,064.00
	TSSTF Access Controls (\$500k)	69,540.00	69,540.00	70,324.00	70,324.00	0.00	0.00	0.00	0.00
	Carlisle Road Sidewalk / Pedestrian Safety	53,680.00	53,680.00	54,285.00	54,285.00	54,285.00	54,285.00	54,285.00	54,285.00
	Plain Road Phase I Sidewalk Construction	47,570.00	47,570.00	48,449.00	0.00	0.00	0.00	0.00	0.00
	Tower Truck		189,200.00	192,067.00	192,067.00	192,067.00	192,067.00	192,067.00	192,067.00
	Blanchard Roof HVAC Units		123,375.00	123,375.00	0.00	0.00	0.00	0.00	0.00
	Plain Road Phase II			43,388.00	43,388.00	43,388.00	43,388.00	43,388.00	43,388.00
	Dam Construction			0.00	0.00	144,625.00	144,625.00	144,625.00	144,625.00
	Nutting Road Artificial Turf			108,469.00	108,469.00	108,469.00	108,469.00	108,469.00	108,469.00
	MSBA Funding - Robinson School Feasibility			80,000.00	80,000.00	451,000.00	451,000.00	451,000.00	451,000.00
	West St. at N. Main St. Pedestrian Improvements			57,850.00	32,000.00	57,850.00	57,850.00	57,850.00	57,850.00
	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
	<b>TOTAL 710</b>	<b>3,360,675.00</b>	<b>3,566,124.00</b>	<b>4,256,914.00</b>	<b>3,988,916.00</b>	<b>5,676,307.00</b>	<b>5,610,656.00</b>	<b>5,403,420.00</b>	<b>5,068,529.00</b>
	<b>Total Debt Service</b>	<b>3,360,675.00</b>	<b>3,566,124.00</b>	<b>4,256,914.00</b>	<b>3,988,916.00</b>	<b>5,676,307.00</b>	<b>5,610,656.00</b>	<b>5,403,420.00</b>	<b>5,068,529.00</b>
<b>UNCLASSIFIED</b>									
<b>940</b>	<b>Otherwise Unclassified</b>								
	Water Direct/Indirect Costs	(551,796.00)	(670,168.00)	(670,168.00)	(594,518.00)	(594,518.00)	(594,518.00)	(600,463.00)	(606,468.00)
	Recreation Direct/Indirect Costs	(241,048.00)	(186,412.00)	(186,412.00)	(154,850.00)	(154,850.00)	(154,850.00)	(156,399.00)	(157,963.00)
	Ambulance Direct/Indirect Costs	(304,456.00)	(460,562.00)	(460,562.00)	(370,483.00)	(370,483.00)	(370,483.00)	(374,188.00)	(377,930.00)
	Stormwater Direct/Indirect Costs	(535,535.00)	(553,159.00)	(553,159.00)	(593,039.00)	(593,039.00)	(593,039.00)	(598,969.00)	(604,959.00)
	<b>TOTAL 940</b>	<b>(1,632,835.00)</b>	<b>(1,870,301.00)</b>	<b>(1,870,301.00)</b>	<b>(1,712,890.00)</b>	<b>(1,712,890.00)</b>	<b>(1,712,890.00)</b>	<b>(1,730,019.00)</b>	<b>(1,747,320.00)</b>
<b>945</b>	<b>Employee Benefits &amp; Miscellaneous</b>								
	Pension Assessment	6,522,668.00	6,931,644.00	7,267,921.00	7,267,921.00	7,723,568.00	8,225,600.00	8,627,009.00	8,966,913.00
	Military Pension Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unemployment Insurance	100,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	141,750.00	148,838.00
	Group Health Insurance	1,479,261.00	1,584,000.00	1,836,088.00	1,836,088.00	2,001,135.00	2,156,947.00	2,275,009.00	2,388,451.00
	Medicare Contribution	1,070,000.00	1,107,500.00	1,130,000.00	1,130,000.00	1,150,000.00	1,190,250.00	1,231,909.00	1,275,026.00
	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	1,129,339.00	1,199,134.00	1,202,139.00	1,194,139.00	1,312,108.00	1,447,808.00	1,520,198.00	1,596,208.00
	<b>TOTAL 945</b>	<b>10,351,268.00</b>	<b>11,007,278.00</b>	<b>11,621,148.00</b>	<b>11,613,148.00</b>	<b>12,371,811.00</b>	<b>13,205,605.00</b>	<b>13,845,875.00</b>	<b>14,425,436.00</b>
<b>990</b>	<b>Transfers to Trust</b>								
	Health Insurance	10,907,528.00	12,280,173.00	13,187,292.00	13,187,292.00	14,242,275.00	15,381,657.00	16,304,556.00	17,282,829.00
	OPEB Expenses	1,000,000.00	1,000,000.00	1,681,707.00	1,000,000.00	1,831,767.00	1,923,355.00	2,019,523.00	2,120,499.00
	<b>TOTAL 990</b>	<b>11,907,528.00</b>	<b>13,280,173.00</b>	<b>14,868,999.00</b>	<b>14,187,292.00</b>	<b>16,074,042.00</b>	<b>17,305,012.00</b>	<b>18,324,079.00</b>	<b>19,403,328.00</b>
	<b>Total Unclassified</b>	<b>20,625,961.00</b>	<b>22,417,150.00</b>	<b>24,619,846.00</b>	<b>24,087,550.00</b>	<b>26,732,963.00</b>	<b>28,797,727.00</b>	<b>30,439,935.00</b>	<b>32,081,444.00</b>
	<b>Total General Fund</b>	<b>117,662,554.00</b>	<b>122,013,187.00</b>	<b>128,950,641.00</b>	<b>126,962,442.00</b>	<b>135,792,029.00</b>	<b>141,109,914.00</b>	<b>146,158,792.00</b>	<b>151,203,982.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2026</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 22, 2025 Annual Town Meeting</b>								
	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2026	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ
<b>240</b>	<b>Community Preservation Fund</b>							
	Personal Services	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	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	Principal & Interest	1,105,491.00	1,097,028.00	1,189,918.00	1,065,168.00	1,175,626.00	1,146,812.00	1,122,956.00
	<b>TOTAL COMMUNITY PRESERVATION FUND</b>	<b>1,120,491.00</b>	<b>1,121,028.00</b>	<b>1,213,918.00</b>	<b>1,089,168.00</b>	<b>1,199,626.00</b>	<b>1,170,812.00</b>	<b>1,146,956.00</b>
	<b>Total Community Preservation Fund</b>	<b>1,120,491.00</b>	<b>1,121,028.00</b>	<b>1,213,918.00</b>	<b>1,089,168.00</b>	<b>1,199,626.00</b>	<b>1,170,812.00</b>	<b>1,146,956.00</b>
	<b>WATER ENTERPRISE FUND</b>							
<b>600</b>	<b>Water Enterprise</b>							
	Personal Services	1,356,918.00	1,407,457.00	1,516,547.00	1,516,547.00	1,531,448.00	1,548,799.00	1,564,287.00
	Expenses	1,971,170.00	2,053,110.00	2,156,310.00	2,043,221.00	2,014,221.00	2,014,221.00	2,034,363.00
	Reserve Fund	223,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	Debt Service	1,262,146.00	1,310,191.00	1,404,897.00	1,404,897.00	1,823,470.00	2,721,414.00	3,369,151.00
	<b>TOTAL WATER ENTERPRISE</b>	<b>4,813,234.00</b>	<b>5,020,758.00</b>	<b>5,327,754.00</b>	<b>5,214,665.00</b>	<b>5,619,139.00</b>	<b>6,534,434.00</b>	<b>7,217,801.00</b>
	<b>Total Water Enterprise Fund</b>	<b>4,813,234.00</b>	<b>5,020,758.00</b>	<b>5,327,754.00</b>	<b>5,214,665.00</b>	<b>5,619,139.00</b>	<b>6,534,434.00</b>	<b>7,217,801.00</b>
	<b>RECREATION ENTERPRISE FUND</b>							
<b>630</b>	<b>Recreation Enterprise</b>							
	Personal Services	985,370.00	880,092.00	917,136.00	917,136.00	934,143.00	946,856.00	956,325.00
	Expenses	380,157.00	314,135.00	337,707.00	306,145.00	306,170.00	306,195.00	309,257.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL RECREATION ENTERPRISE</b>	<b>1,365,527.00</b>	<b>1,194,227.00</b>	<b>1,254,843.00</b>	<b>1,223,281.00</b>	<b>1,240,313.00</b>	<b>1,253,051.00</b>	<b>1,265,582.00</b>
	<b>Total Recreation Enterprise Fund</b>	<b>1,365,527.00</b>	<b>1,194,227.00</b>	<b>1,254,843.00</b>	<b>1,223,281.00</b>	<b>1,240,313.00</b>	<b>1,253,051.00</b>	<b>1,265,582.00</b>
	<b>AMBULANCE ENTERPRISE FUND</b>							
<b>640</b>	<b>Ambulance Enterprise</b>							
	Personal Services	971,865.00	988,357.00	947,179.00	947,179.00	953,532.00	960,546.00	970,151.00
	Expenses	533,506.00	698,084.00	723,237.00	633,158.00	633,158.00	633,158.00	639,490.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL AMBULANCE ENTERPRISE</b>	<b>1,505,371.00</b>	<b>1,686,441.00</b>	<b>1,670,416.00</b>	<b>1,580,337.00</b>	<b>1,586,690.00</b>	<b>1,593,704.00</b>	<b>1,609,641.00</b>
	<b>Total Ambulance Enterprise Fund</b>	<b>1,505,371.00</b>	<b>1,686,441.00</b>	<b>1,670,416.00</b>	<b>1,580,337.00</b>	<b>1,586,690.00</b>	<b>1,593,704.00</b>	<b>1,609,641.00</b>
	<b>STORMWATER ENTERPRISE FUND</b>							
<b>650</b>	<b>Stormwater Enterprise</b>							
	Personal Services	124,332.00	120,094.00	119,201.00	119,201.00	122,034.00	123,699.00	127,410.00
	Expenses	975,077.00	982,620.00	967,159.00	1,007,039.00	1,009,039.00	1,011,039.00	1,041,370.00
	Principal & Interest	315,800.00	320,550.00	453,011.00	453,011.00	549,314.00	539,962.00	772,278.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL STORMWATER ENTERPRISE</b>	<b>1,415,209.00</b>	<b>1,423,264.00</b>	<b>1,539,371.00</b>	<b>1,579,251.00</b>	<b>1,680,387.00</b>	<b>1,674,700.00</b>	<b>1,941,058.00</b>
	<b>Total Stormwater Enterprise Fund</b>	<b>1,415,209.00</b>	<b>1,423,264.00</b>	<b>1,539,371.00</b>	<b>1,579,251.00</b>	<b>1,680,387.00</b>	<b>1,674,700.00</b>	<b>1,941,058.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2026</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 22, 2025 Annual Town Meeting</b>								
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>APPROPRIATION SUMMARY -</b>								
GENERAL GOVERNMENT	4,672,248.00	4,926,287.00	5,620,667.00	5,586,284.00	5,922,310.00	6,145,881.00	6,327,259.00	6,514,079.00
PUBLIC SAFETY	12,321,732.00	12,318,421.00	12,431,029.00	12,334,933.00	12,617,867.00	12,810,970.00	13,195,299.00	13,591,157.00
EDUCATION	67,285,653.00	69,070,197.00	72,070,034.00	71,180,879.00	74,810,124.00	77,456,707.00	80,197,332.00	83,035,361.00
PUBLIC WORKS	5,698,210.00	6,113,973.00	6,219,834.00	6,110,163.00	6,257,175.00	6,401,096.00	6,592,060.00	6,789,822.00
HEALTH & HUMAN SERVICES	1,228,155.00	1,238,142.00	1,273,401.00	1,264,401.00	1,294,284.00	1,322,015.00	1,361,677.00	1,402,527.00
CULTURE & RECREATION	2,469,920.00	2,362,893.00	2,458,916.00	2,409,316.00	2,480,999.00	2,564,862.00	2,641,810.00	2,721,063.00
DEBT SERVICE	3,360,675.00	3,566,124.00	4,256,914.00	3,988,916.00	5,676,307.00	5,610,656.00	5,403,420.00	5,068,529.00
UNCLASSIFIED	20,625,961.00	22,417,150.00	24,619,846.00	24,087,550.00	26,732,963.00	28,797,727.00	30,439,935.00	32,081,444.00
COMMUNITY PRESERVATION FUND	1,120,491.00	1,121,028.00	1,213,918.00	1,089,168.00	1,199,626.00	1,170,812.00	1,146,956.00	1,123,067.00
WATER ENTERPRISE FUND	4,813,234.00	5,020,758.00	5,327,754.00	5,214,665.00	5,619,139.00	6,534,434.00	7,217,801.00	7,486,712.00
RECREATION ENTERPRISE FUND	1,365,527.00	1,194,227.00	1,254,843.00	1,223,281.00	1,240,313.00	1,253,051.00	1,265,582.00	1,278,238.00
AMBULANCE ENTERPRISE FUND	1,505,371.00	1,686,441.00	1,670,416.00	1,580,337.00	1,586,690.00	1,593,704.00	1,609,641.00	1,625,738.00
STORMWATER ENTERPRISE FUND	1,415,209.00	1,423,264.00	1,539,371.00	1,579,251.00	1,680,387.00	1,674,700.00	1,941,058.00	1,957,262.00
<b>TOTAL OPERATING BUDGET</b>	<b>127,882,386.00</b>	<b>132,458,905.00</b>	<b>139,956,943.00</b>	<b>137,649,144.00</b>	<b>147,118,184.00</b>	<b>153,336,615.00</b>	<b>159,339,830.00</b>	<b>164,674,999.00</b>



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	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>OTHER AMOUNTS TO BE RAISED:</b>								
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	547,063.00	566,164.00	571,826.00	575,297.00	581,049.00	586,860.00	592,729.00	598,656.00
Dispatch State Grant Deficit	455.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Revenue Fund Deficit - Health Insurance Trust	387,079.28	0.00	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
<b>Total Other Amounts to be Raised</b>	<b>934,598.16</b>	<b>566,164.00</b>	<b>571,826.00</b>	<b>575,297.00</b>	<b>581,049.00</b>	<b>586,860.00</b>	<b>592,729.00</b>	<b>598,656.00</b>
<b>State and City Cherry Sheet Charges</b> <i>(net of pr yr underest)</i>	<b>599,598.00</b>	<b>739,584.00</b>	<b>758,072.00</b>	<b>717,207.00</b>	<b>735,137.00</b>	<b>753,515.00</b>	<b>772,354.00</b>	<b>791,663.00</b>
<b>Allow Abate &amp; Exempt (Overlay)</b>	<b>485,908.03</b>	<b>515,082.58</b>	<b>585,000.00</b>	<b>525,000.00</b>	<b>585,000.00</b>	<b>585,000.00</b>	<b>585,000.00</b>	<b>585,000.00</b>
<b>TOTAL AMOUNT TO BE RAISED</b>	<b>140,367,494.73</b>	<b>140,523,174.58</b>	<b>143,881,841.00</b>	<b>147,762,589.00</b>	<b>151,029,370.00</b>	<b>157,271,990.00</b>	<b>163,299,913.00</b>	<b>168,660,318.00</b>
<b>LESS REVENUE/AVAILABLE FUNDS:</b>								
Tax Revenue	92,711,636.7500	95,710,862.58	99,469,048.00	99,419,048.00	104,274,950.00	108,970,559.00	113,381,843.00	117,151,019.00
Local Revenue	7,463,398.0000	7,717,769.00	7,851,468.00	8,271,389.00	8,512,866.00	8,497,689.00	8,706,189.00	8,919,894.00
State Aid	21,087,696.0000	21,675,207.00	21,891,959.00	22,117,299.00	22,338,470.00	22,561,855.00	22,787,474.00	23,015,348.00
Cherry Sheet Overestimates-Pr Yr	0.0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free Cash-Appropriations from	5,133,954.8400	2,661,448.00	2,010,000.00	3,578,048.00	2,010,000.00	2,010,000.00	2,011,000.00	2,010,000.00
Free Cash-Offset Tax Rate	0.0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	4,910,447.1400	4,813,566.00	1,366,465.00	3,339,883.00	1,377,173.00	1,335,359.00	1,311,503.00	1,287,614.00
Enterprise Revenue/Enterprise Free Cash	9,060,362.0000	7,944,322.00	8,319,425.00	11,036,922.00	8,817,807.00	9,727,415.00	10,677,140.00	10,962,255.00
Teacher's Pay Def-Offset Tax Rate	0.0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE/AVAILABLE FDS</b>	<b>140,367,494.73</b>	<b>140,523,174.58</b>	<b>140,908,365.00</b>	<b>147,762,589.00</b>	<b>147,331,266.00</b>	<b>153,102,877.00</b>	<b>158,875,149.00</b>	<b>163,346,130.00</b>
<b>FREE CASH/AVAILABLE FUND</b>								
<b>TO BALANCE BUDGET</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(2,973,476.01)</b>	<b>0.00</b>	<b>(3,698,104.00)</b>	<b>(4,169,113.00)</b>	<b>(4,424,764.00)</b>	<b>(5,314,188.00)</b>

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	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>BUDGET PROJECTION DETAIL:</b>								
<b>OTHER AMOUNTS TO BE RAISED:</b>								
<b>STATE &amp; COUNTY ASSESSMENTS:</b>								
	<b>Final Budget</b>	<b>Final Budget</b>	<b>Projection</b>	<b>Governor's Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
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	0.00	18,533.00	18,996.00	13,176.00	13,505.00	13,843.00	14,189.00	14,544.00
Mosquito Control	109,913.00	115,128.00	118,006.00	120,546.00	123,560.00	126,649.00	129,815.00	133,060.00
Air Pollution Control District	9,237.00	9,452.00	9,688.00	9,773.00	10,017.00	10,267.00	10,524.00	10,787.00
Regional Transit Authority	184,994.00	189,618.00	194,358.00	194,358.00	199,217.00	204,197.00	209,302.00	214,535.00
Registry MV-Non-Renewal Surcharge	7,120.00	10,040.00	10,291.00	10,040.00	10,291.00	10,548.00	10,812.00	11,082.00
School Choice Sending Tuition	114,117.00	174,376.00	178,735.00	166,514.00	170,677.00	174,944.00	179,318.00	183,801.00
Charter School Sending Tuition	174,217.00	222,437.00	227,998.00	202,800.00	207,870.00	213,067.00	218,394.00	223,854.00
<b>Total</b>	<b>599,598.00</b>	<b>739,584.00</b>	<b>758,072.00</b>	<b>717,207.00</b>	<b>735,137.00</b>	<b>753,515.00</b>	<b>772,354.00</b>	<b>791,663.00</b>
<b>PRIOR YEAR UNDERESTIMATES:</b>								
Registry MV-Non-Renewal Surcharge								
Special Education								
MBTA								
Mosquito Control Projects								
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OFFSET ITEMS-RESERVE DIRECT EXPENDITURE:</b>								
Public Library	53,529.00	60,996.00	61,606.00	60,548.00	61,153.00	61,765.00	62,383.00	63,007.00
School Lunch Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuitions	493,534.00	505,168.00	510,220.00	514,749.00	519,896.00	525,095.00	530,346.00	535,649.00
<b>Total</b>	<b>547,063.00</b>	<b>566,164.00</b>	<b>571,826.00</b>	<b>575,297.00</b>	<b>581,049.00</b>	<b>586,860.00</b>	<b>592,729.00</b>	<b>598,656.00</b>
<b>BUDGET PROJECTION DETAIL:</b>								
<b>REVENUES/AVAILABLE FUNDS:</b>								
<b>TAX REVENUE:</b>								
Tax Base	88,155,336.00	91,227,164.00	94,191,906.00	94,191,906.00	97,396,704.00	101,069,372.00	105,797,106.00	110,493,034.00
Prop 2 1/2% Limit	2,204,153.00	2,280,679.00	2,354,798.00	2,354,798.00	2,434,918.00	2,526,734.00	2,644,928.00	2,762,326.00
New Growth Preliminary Estimate Pending DOR certification	856,873.00	684,063.00	900,000.00	850,000.00	900,000.00	850,000.00	700,000.00	700,000.00
MBTA Communities Estimated New Growth	0.00	0.00	0.00	0.00	337,750.00	1,351,000.00	1,351,000.00	337,750.00
Overrides - General Purpose	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Exclusions	1,485,882.00	1,326,500.00	1,289,250.00	1,289,250.00	1,262,125.00	1,230,000.00	1,198,450.00	1,167,550.00
Debt Exclusions Authorized and Not Borrowed	0.00	226,501.00	733,094.00	733,094.00	1,943,453.00	1,943,453.00	1,690,359.00	1,690,359.00
Capital Outlay Exclusions/Amended Growth	10,802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Levy Capacity	(1,409.25)	(34,044.42)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>92,711,636.75</b>	<b>95,710,862.58</b>	<b>99,469,048.00</b>	<b>99,419,048.00</b>	<b>104,274,950.00</b>	<b>108,970,559.00</b>	<b>113,381,843.00</b>	<b>117,151,019.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2026</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 22, 2025 Annual Town Meeting</b>								
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>LOCAL REVENUE:</b>								
Motor Vehicle Excise	3,940,000.00	4,063,458.00	4,165,044.00	4,380,000.00	4,489,500.00	4,601,738.00	4,716,781.00	4,834,701.00
Meals Excise	590,000.00	604,750.00	619,869.00	610,000.00	625,250.00	640,881.00	656,903.00	673,326.00
Hotel Excise	631,000.00	646,775.00	662,944.00	600,000.00	615,000.00	630,375.00	646,134.00	662,287.00
Penalties & Interest on Taxes & Excise	220,000.00	225,500.00	231,138.00	225,000.00	230,625.00	236,391.00	242,301.00	248,359.00
Payments in Lieu of Taxes	71,955.00	66,000.00	67,650.00	67,650.00	69,341.00	71,075.00	72,852.00	74,673.00
Fees	260,687.00	250,000.00	256,250.00	250,000.00	256,250.00	262,656.00	269,222.00	275,953.00
Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Departmental Revenue-Cemeteries	30,000.00	30,750.00	31,519.00	32,830.00	33,651.00	34,492.00	35,354.00	36,238.00
Other Departmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	1,010,000.00	1,035,250.00	1,061,131.00	1,234,861.00	1,265,733.00	1,297,376.00	1,329,810.00	1,363,055.00
Special Assessments	4,963.00	5,087.00	5,214.00	5,188.00	5,318.00	5,451.00	5,587.00	5,727.00
Fines & Forfeits	60,000.00	61,500.00	63,038.00	63,551.00	65,140.00	66,769.00	68,438.00	70,149.00
Investment Income	450,000.00	469,694.00	485,000.00	594,000.00	608,850.00	400,000.00	410,000.00	420,250.00
Investment Income MSBA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Recurring-MSBA Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nashoba Tech SRO	104,793.00	108,256.00	110,421.00	111,059.00	113,835.00	116,112.00	118,434.00	120,803.00
Medicare Reimbursement	90,000.00	92,250.00	92,250.00	97,250.00	99,681.00	99,681.00	99,681.00	99,681.00
Miscellaneous Non-Recurring (Blanchard MSBA Premium)		58,499.00						
<b>TOTAL LOCAL REVENUE</b>	<b>7,463,398.00</b>	<b>7,717,769.00</b>	<b>7,851,468.00</b>	<b>8,271,389.00</b>	<b>8,512,866.00</b>	<b>8,497,689.00</b>	<b>8,706,189.00</b>	<b>8,919,894.00</b>
<b>BUDGET PROJECTION DETAIL:</b>								
<b>REVENUES/AVAILABLE FUNDS:</b>								
<b>STATE AID:</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Level State Aid</b>	<b>Level State Aid</b>
				1.0220				
<b>Chapter 70</b>	<b>17,830,755.00</b>	<b>18,305,619.00</b>	<b>18,488,675.00</b>	<b>18,643,944.00</b>	<b>18,830,383.00</b>	<b>19,018,687.00</b>	<b>19,208,874.00</b>	<b>19,400,963.00</b>
School Transportation Programs								
School Construction	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
Unrestricted Aid	2,540,602.00	2,616,820.00	2,642,988.00	2,674,390.00	2,701,134.00	2,728,145.00	2,755,426.00	2,782,980.00
Annual Formula Local Aid	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
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	12,972.00	12,181.00	12,303.00	33,313.00	33,646.00	33,982.00	34,322.00	34,665.00
Exempt: Vets, Blind, Surv Spouses	100,087.00	91,103.00	92,014.00	147,705.00	149,182.00	150,674.00	152,181.00	153,703.00
Exemptions: Elderly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State-Owned Land	391.00	403.00	407.00	403.00	407.00	411.00	415.00	419.00
Housing Supply Incentive Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter Tuition Reimbursement	55,826.00	82,917.00	83,746.00	42,247.00	42,669.00	43,096.00	43,527.00	43,962.00
Charter School Capital Facility Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OFFSET ITEMS-RESERVE FOR DIRECT EXPENDITURE: Public Libr</b>	<b>53,529.00</b>	<b>60,996.00</b>	<b>61,606.00</b>	<b>60,548.00</b>	<b>61,153.00</b>	<b>61,765.00</b>	<b>62,383.00</b>	<b>63,007.00</b>
School Lunch Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuition	493,534.00	505,168.00	510,220.00	514,749.00	519,896.00	525,095.00	530,346.00	535,649.00
<b>TOTAL STATE AID</b>	<b>21,087,696.00</b>	<b>21,675,207.00</b>	<b>21,891,959.00</b>	<b>22,117,299.00</b>	<b>22,338,470.00</b>	<b>22,561,855.00</b>	<b>22,787,474.00</b>	<b>23,015,348.00</b>

<b>TOWN OF WESTFORD</b>									
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<b>FISCAL 2026</b>									
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<b>March 22, 2025 Annual Town Meeting</b>									
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	
<b>FREE CASH-APPROP FROM:</b>									
Capital	2,768,859.30	2,150,472.00	1,500,000.00	2,639,048.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Article 3: Snow & Ice Deficit	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Perchlorate	97,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	111,000.00	110,000.00	110,000.00
Opioid Settlement Fund	152,563.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>March 25, 2023 ATM</b>									
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	0.00								
Article 23 - Drew Garden APR	0.00								
<b>October 16, 2023 STM</b>									
Article 2 - Health Insurance Trust Contribution	950,000.00								
Article 5 - Capital	315,000.00								
<b>March 23, 2024 ATM</b>									
Article 2 - FY24 Budget Supplemental - SW&M		976.00							
<b>October 21, 2024 STM</b>									
None									
<b>March 22, 2025 ATM</b>									
Article 2 - FY25 Budget Supplemental - Veterans Expenses				9,000.00					
Article 2 - FY25 Budget Supplemental - Health Insurance				220,000.00					
Article 4 - Appropriate Rebates from Energy Efficiency Projects				200,000.00					
<b>BUDGET PROJECTION DETAIL:</b>	<b>5,133,954.84</b>	<b>2,661,448.00</b>	<b>2,010,000.00</b>	<b>3,578,048.00</b>	<b>2,010,000.00</b>	<b>2,010,000.00</b>	<b>2,011,000.00</b>	<b>2,010,000.00</b>	<b>2,010,000.00</b>

<b>TOWN OF WESTFORD</b>								
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<b>March 22, 2025 Annual Town Meeting</b>								
	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
<b>REVENUES/AVAILABLE FUNDS:</b>								
Premium on BANS/Bonds Non-Exempt	257.71	0.00	0.00	0.00	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	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Board of Health Immunization Revolving Fund		19,197.00	19,197.00	19,197.00	19,197.00	19,197.00	19,197.00	19,197.00
EBC Revolving Fund		7,350.00	7,350.00	7,350.00	7,350.00	7,350.00	7,350.00	7,350.00
Roudenbush Revolving Fund - Offset Debt Service		13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
Cemetery Perpetual Care Expendable Trust		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Opioid Settlement Proceeds				25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Receipts Reserved for Appropriation								
Sale of Cemetery Lots Receipts Reserved								
Appropriation from Available Funds -American Rescue Plan Act								
Appropriation from Available Funds -Stabilization Fund								
Appropriation from Available Funds - Insurance Recovery								
Appropriation from Available Funds - School Lunch								
Appropriation from Available Funds - Capital Projects								
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		50,000.00		0.00				
Appropriation from Available Funds - Premiums								
Appropriation from Available Funds - TNC Funding								
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	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Water OPEB Stabilization	31,453.00	8,383.00		25,822.00				
Appropriation to Health Insurance Trust								
Capital Stabilization Fd								
Override Stabilization Fd								
Community Preservation Fund ATM Revenues/Undesignated/Other	4,335,890.00	4,602,636.00	1,213,918.00	3,136,514.00	1,199,626.00	1,170,812.00	1,146,956.00	1,123,067.00
Fund Balance Designated for Debt Service(Premiums Exempt & Non-Exe	367.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Preservation Funds Gift Account(Offset to undes approp)								
<b>TOTAL OTHER REVENUES/AVAILABLE FUNDS</b>	<b>4,910,447.14</b>	<b>4,813,566.00</b>	<b>1,366,465.00</b>	<b>3,339,883.00</b>	<b>1,377,173.00</b>	<b>1,335,359.00</b>	<b>1,311,503.00</b>	<b>1,287,614.00</b>

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	<b>FISCAL 2024</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>TMR BUDGET</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>	<b>PROJ</b>
Water Enterprise Revenue	4,813,234.00	4,820,758.00	5,327,754.00	4,914,665.00	5,619,139.00	6,534,434.00	7,217,801.00	7,486,712.00
Water Enterprise Retained Earnings	1,101,500.00	200,000.00	0.00	1,118,968.00	0.00	0.00	0.00	0.00
<b>Total Water Enterprise Revenue</b>	<b>5,914,734.00</b>	<b>5,020,758.00</b>	<b>5,327,754.00</b>	<b>6,033,633.00</b>	<b>5,619,139.00</b>	<b>6,534,434.00</b>	<b>7,217,801.00</b>	<b>7,486,712.00</b>
Recreation Revenue	952,200.00	958,300.00	1,027,300.00	1,043,281.00	1,043,281.00	1,043,281.00	1,043,281.00	1,043,281.00
Recreation Enterprise Retained Earnings	150,000.00	200,000.00	125,000.00	235,000.00	125,000.00	125,000.00	125,000.00	125,000.00
<b>Total Recreation Enterprise Revenue</b>	<b>1,102,200.00</b>	<b>1,158,300.00</b>	<b>1,152,300.00</b>	<b>1,278,281.00</b>	<b>1,168,281.00</b>	<b>1,168,281.00</b>	<b>1,168,281.00</b>	<b>1,168,281.00</b>
Ambulance Revenue	850,000.00	850,000.00	850,000.00	925,000.00	900,000.00	900,000.00	900,000.00	900,000.00
Ambulance Enterprise Retained Earnings	53,219.00	72,000.00	50,000.00	220,757.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total Ambulance Enterprise Revenue</b>	<b>903,219.00</b>	<b>922,000.00</b>	<b>900,000.00</b>	<b>1,145,757.00</b>	<b>950,000.00</b>	<b>950,000.00</b>	<b>950,000.00</b>	<b>950,000.00</b>
Stormwater Revenue	815,209.00	823,264.00	939,371.00	979,251.00	1,080,387.00	1,074,700.00	1,341,058.00	1,357,262.00
Stormwater Enterprise Retained Earnings	325,000.00	20,000.00	0.00	1,600,000.00	0.00	0.00	0.00	0.00
<b>Total Stormwater Enterprise Revenue</b>	<b>1,140,209.00</b>	<b>843,264.00</b>	<b>939,371.00</b>	<b>2,579,251.00</b>	<b>1,080,387.00</b>	<b>1,074,700.00</b>	<b>1,341,058.00</b>	<b>1,357,262.00</b>
<b>FINANCIAL PROJECTION SUMMARY:</b>								
<b>EXPENDITURES:</b>								
GENERAL GOVERNMENT	4,672,248.00	4,926,287.00	5,620,667.00	5,586,284.00	5,922,310.00	6,145,881.00	6,327,259.00	6,514,079.00
PUBLIC SAFETY	12,321,732.00	12,318,421.00	12,431,029.00	12,334,933.00	12,617,867.00	12,810,970.00	13,195,299.00	13,591,157.00
EDUCATION	67,285,653.00	69,070,197.00	72,070,034.00	71,180,879.00	74,810,124.00	77,456,707.00	80,197,332.00	83,035,361.00
PUBLIC WORKS	5,698,210.00	6,113,973.00	6,219,834.00	6,110,163.00	6,257,175.00	6,401,096.00	6,592,060.00	6,789,822.00
HEALTH & HUMAN SERVICES	1,228,155.00	1,238,142.00	1,273,401.00	1,264,401.00	1,294,284.00	1,322,015.00	1,361,677.00	1,402,527.00
CULTURE & RECREATION	2,469,920.00	2,362,893.00	2,458,916.00	2,409,316.00	2,480,999.00	2,564,862.00	2,641,810.00	2,721,063.00
DEBT SERVICE	3,360,675.00	3,566,124.00	4,256,914.00	3,988,916.00	5,676,307.00	5,610,656.00	5,403,420.00	5,068,529.00
UNCLASSIFIED	20,625,961.00	22,417,150.00	24,619,846.00	24,087,550.00	26,732,963.00	28,797,727.00	30,439,935.00	32,081,444.00
RESERVE FUND TRANSFERS TO CAPITAL/SPECIAL ARTICLES								
COMMUNITY PRESERVATION FUND	1,120,491.00	1,121,028.00	1,213,918.00	1,089,168.00	1,199,626.00	1,170,812.00	1,146,956.00	1,123,067.00
WATER ENTERPRISE FUND	4,813,234.00	5,020,758.00	5,327,754.00	5,214,665.00	5,619,139.00	6,534,434.00	7,217,801.00	7,486,712.00
RECREATION ENTERPRISE FUND	1,365,527.00	1,194,227.00	1,254,843.00	1,223,281.00	1,240,313.00	1,253,051.00	1,265,582.00	1,278,238.00
AMBULANCE ENTERPRISE FUND	1,505,371.00	1,686,441.00	1,670,416.00	1,580,337.00	1,586,690.00	1,593,704.00	1,609,641.00	1,625,738.00
STORMWATER ENTERPRISE FUND	1,415,209.00	1,423,264.00	1,539,371.00	1,579,251.00	1,680,387.00	1,674,700.00	1,941,058.00	1,957,262.00
<b>TOTAL OPERATING BUDGET</b>	<b>127,882,386.00</b>	<b>132,458,905.00</b>	<b>139,956,943.00</b>	<b>137,649,144.00</b>	<b>147,118,184.00</b>	<b>153,336,615.00</b>	<b>159,339,830.00</b>	<b>164,674,999.00</b>
CAPITAL PLAN	2,768,859.30	2,150,472.00	1,500,000.00	2,639,048.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
OTHER ARTICLES	7,696,145.24	4,092,967.00	510,000.00	5,656,893.00	510,000.00	510,000.00	510,000.00	510,000.00
OTHER AMTS TO BE RAISED	934,598.16	566,164.00	571,826.00	575,297.00	581,049.00	586,860.00	592,729.00	598,656.00
STATE & CNTY CHERRY SHT CHGS	599,598.00	739,584.00	758,072.00	717,207.00	735,137.00	753,515.00	772,354.00	791,663.00
ALLOW FOR ABATE & EXEMPT	485,908.03	515,082.58	585,000.00	525,000.00	585,000.00	585,000.00	585,000.00	585,000.00
<b>TOTAL EXPENDITURES</b>	<b>140,367,494.73</b>	<b>140,523,174.58</b>	<b>143,881,841.00</b>	<b>147,762,589.00</b>	<b>151,029,370.00</b>	<b>157,271,990.00</b>	<b>163,299,913.00</b>	<b>168,660,318.00</b>
<b>REVENUES:</b>								
Tax Revenue	92,711,636.75	95,710,862.58	99,469,048.00	99,419,048.00	104,274,950.00	108,970,559.00	113,381,843.00	117,151,019.00
Local Revenue	7,463,398.00	7,717,769.00	7,851,468.00	8,271,389.00	8,512,866.00	8,497,689.00	8,706,189.00	8,919,894.00
State Aid	21,087,696.00	21,675,207.00	21,891,959.00	22,117,299.00	22,338,470.00	22,561,855.00	22,787,474.00	23,015,348.00
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	5,133,954.84	2,661,448.00	2,010,000.00	3,578,048.00	2,010,000.00	2,010,000.00	2,011,000.00	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	4,910,447.14	4,813,566.00	1,366,465.00	3,339,883.00	1,377,173.00	1,335,359.00	1,311,503.00	1,287,614.00
Enterprise Revenue	9,060,362.00	7,944,322.00	8,319,425.00	11,036,922.00	8,817,807.00	9,727,415.00	10,677,140.00	10,962,255.00
Teacher's Pay Deferral-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE</b>	<b>140,367,494.73</b>	<b>140,523,174.58</b>	<b>140,908,365.00</b>	<b>147,762,589.00</b>	<b>147,331,266.00</b>	<b>153,102,877.00</b>	<b>158,875,149.00</b>	<b>163,346,130.00</b>
<b>Free Cash/Available Funds</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(2,973,476.01)</b>	<b>0.00</b>	<b>(3,698,104.00)</b>	<b>(4,169,113.00)</b>	<b>(4,424,764.00)</b>	<b>(5,314,188.00)</b>
<b>(TO BALANCE BUDGET)</b>								

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2026</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 22, 2025 Annual Town Meeting</b>									
	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2026	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>RESERVES:</b>				\$ 916,600.00					
<b>FREE CASH:</b>				19.04%					
<b>Beginning Balance</b>	5,791,558.70	4,581,763.29	5,653,000.01	5,653,000.01	4,074,952.01	366,848.01	(3,812,264.99)	(8,248,028.99)	
Free Cash Applied	(5,133,954.84)	(2,661,448.00)	(4,983,476.01)	(3,578,048.00)	(5,708,104.00)	(6,179,113.00)	(6,435,764.00)	(7,324,188.00)	
Free Cash Generated (Est 06-30) Prel Est pending DOR cer	3,924,159.43	3,732,684.72	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	
<b>Ending Balance</b>	4,581,763.29	5,653,000.01	2,669,524.01	4,074,952.01	366,848.01	(3,812,264.99)	(8,248,028.99)	(14,572,216.99)	
<b>STABILIZATION FUND:</b>									
<b>Beginning Balance</b>	5,627,248.98	5,939,045.78	6,123,660.15	6,123,660.15	6,168,660.15	6,213,660.15	6,258,660.15	6,303,660.15	
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	311,796.80	184,614.37	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
<b>Ending Balance</b>	5,939,045.78	6,123,660.15	6,168,660.15	6,168,660.15	6,213,660.15	6,258,660.15	6,303,660.15	6,348,660.15	
<b>Ending Balance</b>	10,520,809.07	11,776,660.16	8,838,184.16	10,243,612.16	6,580,508.16	2,446,395.16	(1,944,368.84)	(8,223,556.84)	
<b>Minimum Recommended Balance</b>	5,984,132.91	6,191,700.88	6,543,276.95	6,438,997.30	6,884,660.75	7,151,764.45	7,405,443.75	7,658,965.05	
<b>Above(Below) Min Rec Balance (Reserves)</b>	4,536,676.16	5,584,959.28	2,294,907.21	3,804,614.86	(304,152.59)	(4,705,369.29)	(9,349,812.59)	(15,882,521.89)	
<b>Total General Fund Operating Budget</b>	119,682,658.19	123,834,017.58	130,865,539.00	128,779,946.00	137,693,215.00	143,035,289.00	148,108,875.00	153,179,301.00	
<b>*Min Rec Reserves=5% Oper Budget (Net of Enterprise)</b>	8.79%	0.10	6.75%	7.95%	4.78%	1.71%	-1.31%	-5.37%	
<b>Tax Impact</b>	1.12%	0.02	2.22%	2.22%	1.63%	0.53%	0.61%	0.92%	
<b>CPA 3% Projected w/100k Exemption</b>	2,290,217.23	2,338,409.64	2,431,946.00	2,431,946.00	2,529,224.00	2,630,393.00	2,735,609.00	2,845,033.00	
<b>Tax Impact</b>	1.09%	0.02	1.44%	1.44%	1.69%	0.61%	0.69%	0.99%	
<b>Total Operating Budget</b>	140,367,494.73	140,523,174.58	143,881,841.00	147,762,589.00	151,029,370.00	157,271,990.00	163,299,913.00	168,660,318.00	
<b>Total Revenues</b>	140,367,494.73	140,523,174.58	140,908,365.00	147,762,589.00	147,331,266.00	153,102,877.00	158,875,149.00	163,346,130.00	
<b>Variance</b>	0.00	0.00	2,973,476.01	0.00	3,698,104.00	4,169,113.00	4,424,764.00	5,314,188.00	