

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ
<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	22,150.00	21,675.00	24,136.00	24,136.00	24,683.00	25,258.00	26,016.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 122</b>	<b>22,150.00</b>	<b>21,675.00</b>	<b>24,136.00</b>	<b>24,136.00</b>	<b>24,683.00</b>	<b>25,258.00</b>	<b>26,016.00</b>
<b>123</b>	<b>Town Manager</b>							
	Personal Services	527,074.00	552,850.00	595,369.00	595,369.00	613,076.00	615,164.00	633,619.00
	Expenses	29,560.00	19,550.00	97,750.00	97,750.00	97,750.00	97,750.00	100,683.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 123</b>	<b>556,634.00</b>	<b>572,400.00</b>	<b>693,119.00</b>	<b>693,119.00</b>	<b>710,826.00</b>	<b>712,914.00</b>	<b>734,302.00</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	2,524.00	2,533.00	2,543.00	2,543.00	2,553.00	2,563.00	2,640.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Reserve Fund (Transfers out)	100,000.00 (7,000.00)	100,000.00 0.00	100,000.00 0.00	100,000.00 0.00	100,000.00 0.00	100,000.00 0.00	100,000.00 0.00
	<b>TOTAL 131</b>	<b>95,524.00</b>	<b>102,533.00</b>	<b>102,543.00</b>	<b>102,543.00</b>	<b>102,553.00</b>	<b>102,563.00</b>	<b>102,640.00</b>
<b>132</b>	<b>Finance Director</b>							
	Personal Services	158,780.00	161,922.00	169,721.00	169,721.00	173,919.00	173,919.00	179,137.00
	Expenses	1,435.00	1,735.00	1,650.00	1,650.00	1,650.00	1,750.00	1,803.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 132</b>	<b>160,215.00</b>	<b>163,657.00</b>	<b>171,371.00</b>	<b>171,371.00</b>	<b>175,569.00</b>	<b>175,669.00</b>	<b>180,940.00</b>
<b>135</b>	<b>Town Accountant</b>							
	Personal Services	341,078.00	344,810.00	369,382.00	369,382.00	380,746.00	380,343.00	391,753.00
	Expenses	51,185.00	52,385.00	55,660.00	55,660.00	57,475.00	61,950.00	63,809.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 135</b>	<b>392,263.00</b>	<b>397,195.00</b>	<b>425,042.00</b>	<b>425,042.00</b>	<b>438,221.00</b>	<b>442,293.00</b>	<b>455,562.00</b>
<b>141</b>	<b>Board of Assessors</b>							
	Personal Services	337,945.00	347,028.00	372,111.00	372,111.00	381,876.00	383,259.00	394,757.00
	Expenses	25,750.00	23,300.00	13,725.00	12,725.00	16,625.00	16,725.00	17,227.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 141</b>	<b>363,695.00</b>	<b>370,328.00</b>	<b>385,836.00</b>	<b>384,836.00</b>	<b>398,501.00</b>	<b>399,984.00</b>	<b>411,984.00</b>
<b>145</b>	<b>Treasurer/Collector</b>							
	Personal Services	290,504.00	296,464.00	300,831.00	300,831.00	313,067.00	322,459.00	332,133.00
	Expenses	49,850.00	53,050.00	56,805.00	56,805.00	58,802.00	60,566.00	62,383.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 145</b>	<b>340,354.00</b>	<b>349,514.00</b>	<b>357,636.00</b>	<b>357,636.00</b>	<b>371,869.00</b>	<b>383,025.00</b>	<b>394,516.00</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	170,500.00	153,000.00	190,000.00	160,000.00	190,000.00	190,000.00	195,700.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 151</b>	<b>170,500.00</b>	<b>153,000.00</b>	<b>190,000.00</b>	<b>160,000.00</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>195,700.00</b>
<b>152</b>	<b>Human Resources</b>							
	Personal Services	296,856.00	303,460.00	318,929.00	318,929.00	327,479.00	326,153.00	335,938.00
	Expenses	23,372.00	19,600.00	26,375.00	19,275.00	30,600.00	36,400.00	37,492.00
	Compensation Reserve	325,000.00	700,000.00	700,000.00	520,000.00	1,000,000.00	1,350,000.00	1,390,500.00
	Transfers out	(112,492.00)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 152</b>	<b>532,736.00</b>	<b>1,023,060.00</b>	<b>1,045,304.00</b>	<b>858,204.00</b>	<b>1,358,079.00</b>	<b>1,712,553.00</b>	<b>1,763,930.00</b>

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<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>155</b>	<b>Technology</b>								
	Personal Services	381,668.00	385,491.00	402,247.00	402,247.00	413,162.00	415,706.00	428,177.00	441,022.00
	Expenses	631,268.00	692,528.00	804,038.00	798,438.00	801,543.00	805,533.00	829,699.00	854,590.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 155</b>	<b>1,012,936.00</b>	<b>1,078,019.00</b>	<b>1,206,285.00</b>	<b>1,200,685.00</b>	<b>1,214,705.00</b>	<b>1,221,239.00</b>	<b>1,257,876.00</b>	<b>1,295,612.00</b>
<b>161</b>	<b>Town Clerk</b>								
	Personal Services	304,138.00	290,212.00	342,182.00	324,968.00	326,109.00	416,683.00	429,183.00	442,058.00
	Expenses	47,958.00	46,400.00	94,340.00	83,340.00	75,550.00	98,180.00	101,125.00	104,159.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 161</b>	<b>352,096.00</b>	<b>336,612.00</b>	<b>436,522.00</b>	<b>408,308.00</b>	<b>401,659.00</b>	<b>514,863.00</b>	<b>530,308.00</b>	<b>546,217.00</b>
<b>170</b>	<b>Permitting Department</b>								
	Personal Services	314,828.00	320,827.00	341,777.00	341,777.00	356,384.00	357,185.00	367,901.00	378,938.00
	Expenses	49,332.00	48,963.00	123,129.00	82,565.00	51,370.00	52,170.00	53,735.00	55,347.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 170</b>	<b>364,160.00</b>	<b>369,790.00</b>	<b>464,906.00</b>	<b>424,342.00</b>	<b>407,754.00</b>	<b>409,355.00</b>	<b>421,636.00</b>	<b>434,285.00</b>
<b>171</b>	<b>Conservation Commission</b>								
	Personal Services	104,324.00	108,219.00	117,023.00	117,023.00	119,745.00	119,995.00	123,595.00	127,303.00
	Expenses	7,650.00	7,800.00	8,190.00	7,940.00	9,080.00	9,230.00	9,507.00	9,792.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 171</b>	<b>111,974.00</b>	<b>116,019.00</b>	<b>125,213.00</b>	<b>124,963.00</b>	<b>128,825.00</b>	<b>129,225.00</b>	<b>133,102.00</b>	<b>137,095.00</b>
<b>175</b>	<b>Planning Board</b>								
	Personal Services	100,133.00	100,132.00	108,064.00	108,064.00	112,395.00	112,395.00	115,767.00	119,240.00
	Expenses	10,709.00	15,759.00	33,420.00	17,696.00	30,920.00	30,997.00	31,927.00	32,885.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 175</b>	<b>110,842.00</b>	<b>115,891.00</b>	<b>141,484.00</b>	<b>125,760.00</b>	<b>143,315.00</b>	<b>143,392.00</b>	<b>147,694.00</b>	<b>152,125.00</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	2,405.00	2,700.00	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>2,405.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,781.00</b>	<b>2,864.00</b>
<b>192</b>	<b>Town Hall Maintenance</b>								
	Personal Services	50,226.00	50,726.00	53,946.00	53,946.00	55,644.00	55,644.00	57,313.00	59,032.00
	Expenses	65,599.00	65,099.00	65,099.00	65,099.00	66,712.00	68,369.00	70,420.00	72,533.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 192</b>	<b>115,825.00</b>	<b>115,825.00</b>	<b>119,045.00</b>	<b>119,045.00</b>	<b>122,356.00</b>	<b>124,013.00</b>	<b>127,733.00</b>	<b>131,565.00</b>
<b>199</b>	<b>Public Buildings and Property Maintenance</b>								
	Personal Services	96,674.00	98,306.00	102,887.00	102,887.00	103,199.00	103,199.00	106,295.00	109,484.00
	Expenses	182,057.00	199,760.00	213,371.00	213,240.00	217,638.00	221,991.00	228,651.00	235,511.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 199</b>	<b>278,731.00</b>	<b>298,066.00</b>	<b>316,258.00</b>	<b>316,127.00</b>	<b>320,837.00</b>	<b>325,190.00</b>	<b>334,946.00</b>	<b>344,995.00</b>
<b>Total General Government</b>		<b>4,983,040.00</b>	<b>5,586,284.00</b>	<b>6,207,400.00</b>	<b>5,898,817.00</b>	<b>6,512,452.00</b>	<b>7,014,236.00</b>	<b>7,221,666.00</b>	<b>7,435,315.00</b>

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<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>PUBLIC SAFETY</b>									
<b>210</b>	<b>Police Department</b>								
	Personal Services	5,884,010.00	5,801,638.00	5,877,530.00	5,877,530.00	5,978,578.00	6,007,759.00	6,187,992.00	6,373,632.00
	Expenses	617,903.00	605,364.00	655,473.00	588,646.00	655,778.00	656,102.00	675,785.00	696,059.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 210</b>	<b>6,501,913.00</b>	<b>6,407,002.00</b>	<b>6,533,003.00</b>	<b>6,466,176.00</b>	<b>6,634,356.00</b>	<b>6,663,861.00</b>	<b>6,863,777.00</b>	<b>7,069,691.00</b>
<b>215</b>	<b>Public Safety Communications</b>								
	Personal Services	879,361.00	881,524.00	940,563.00	930,563.00	999,794.00	1,017,154.00	1,047,669.00	1,079,099.00
	Expenses	55,225.00	54,560.00	67,272.00	66,522.00	70,957.00	72,700.00	74,881.00	77,127.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 215</b>	<b>934,586.00</b>	<b>936,084.00</b>	<b>1,007,835.00</b>	<b>997,085.00</b>	<b>1,070,751.00</b>	<b>1,089,854.00</b>	<b>1,122,550.00</b>	<b>1,156,226.00</b>
<b>220</b>	<b>Fire Department</b>								
	Personal Services	3,960,644.00	4,018,283.00	4,280,739.00	4,025,739.00	4,340,611.00	4,361,266.00	4,492,104.00	4,626,867.00
	Expenses	450,278.00	408,500.00	436,917.00	432,217.00	457,000.00	484,550.00	499,087.00	514,060.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 220</b>	<b>4,410,922.00</b>	<b>4,426,783.00</b>	<b>4,717,656.00</b>	<b>4,457,956.00</b>	<b>4,797,611.00</b>	<b>4,845,816.00</b>	<b>4,991,191.00</b>	<b>5,140,927.00</b>
<b>241</b>	<b>Building Department</b>								
	Personal Services	409,966.00	424,609.00	506,652.00	495,141.00	515,548.00	517,918.00	533,456.00	549,460.00
	Expenses	14,095.00	14,595.00	17,850.00	16,150.00	17,550.00	17,550.00	18,077.00	18,619.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 241</b>	<b>424,061.00</b>	<b>439,204.00</b>	<b>524,502.00</b>	<b>511,291.00</b>	<b>533,098.00</b>	<b>535,468.00</b>	<b>551,533.00</b>	<b>568,079.00</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	16,500.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,750.00	26,523.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 244</b>	<b>16,500.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,750.00</b>	<b>26,523.00</b>
<b>291</b>	<b>Emergency Management</b>								
	Personal Services	9,894.00	10,092.00	10,294.00	10,294.00	10,500.00	10,710.00	11,031.00	11,362.00
	Expenses	2,450.00	2,450.00	2,450.00	2,450.00	2,650.00	2,650.00	2,730.00	2,812.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 291</b>	<b>12,344.00</b>	<b>12,542.00</b>	<b>12,744.00</b>	<b>12,744.00</b>	<b>13,150.00</b>	<b>13,360.00</b>	<b>13,761.00</b>	<b>14,174.00</b>
<b>292</b>	<b>Animal Control</b>								
	Personal Services	50,170.00	50,759.00	61,572.00	61,572.00	65,600.00	66,636.00	68,635.00	70,694.00
	Expenses	3,975.00	4,375.00	9,740.00	9,620.00	9,740.00	9,740.00	10,032.00	10,333.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 292</b>	<b>54,145.00</b>	<b>55,134.00</b>	<b>71,312.00</b>	<b>71,192.00</b>	<b>75,340.00</b>	<b>76,376.00</b>	<b>78,667.00</b>	<b>81,027.00</b>
<b>294</b>	<b>Tree Warden</b>								
	Personal Services	3,122.00	3,184.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	30,000.00	30,000.00	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 294</b>	<b>33,122.00</b>	<b>33,184.00</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>Total Public Safety</b>		<b>12,387,593.00</b>	<b>12,334,933.00</b>	<b>12,892,052.00</b>	<b>12,541,444.00</b>	<b>13,149,306.00</b>	<b>13,249,735.00</b>	<b>13,647,229.00</b>	<b>14,056,647.00</b>

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	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>EDUCATION</b>									
<b>300</b>	<b>Westford Public Schools</b>	<b>2.57%</b>	<b>2.67%</b>	<b>3.37%</b>	<b>3.03%</b>	<b>3.50%</b>	<b>3.50%</b>	<b>3.50%</b>	<b>3.50%</b>
	Operating Budget	67,585,355.00	69,388,572.00	71,724,874.00	71,491,045.00	75,480,689.00	78,122,513.00	80,856,801.00	83,686,789.00
	<b>TOTAL 300</b>	<b>67,585,355.00</b>	<b>69,388,572.00</b>	<b>71,724,874.00</b>	<b>71,491,045.00</b>	<b>75,480,689.00</b>	<b>78,122,513.00</b>	<b>80,856,801.00</b>	<b>83,686,789.00</b>
<b>310</b>	<b>Nashoba Tech</b>								
	Personal Services	0.06	20.71%	7.38%	7.38%	7.38%	5.00%	5.00%	5.00%
	Expenses	1,484,842.00	1,792,307.00	1,924,615.00	1,924,615.00	2,020,846.00	2,121,888.00	2,227,982.00	2,339,381.00
	Capital								
	<b>TOTAL 310</b>	<b>1,484,842.00</b>	<b>1,792,307.00</b>	<b>1,924,615.00</b>	<b>1,924,615.00</b>	<b>2,020,846.00</b>	<b>2,121,888.00</b>	<b>2,227,982.00</b>	<b>2,339,381.00</b>
	<b>Total Education</b>	<b>69,070,197.00</b>	<b>71,180,879.00</b>	<b>73,649,489.00</b>	<b>73,415,660.00</b>	<b>77,501,535.00</b>	<b>80,244,401.00</b>	<b>83,084,783.00</b>	<b>86,026,170.00</b>
<b>PUBLIC WORKS</b>									
<b>405</b>	<b>Director of Public Works</b>								
	Personal Services	235,108.00	167,671.00	2,817,094.00	2,786,919.00	2,910,084.00	2,920,355.00	3,007,966.00	3,098,205.00
	Expenses	400.00	2,300.00	1,252,258.00	1,171,630.00	1,250,523.00	1,268,131.00	1,306,175.00	1,345,360.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 410</b>	<b>235,508.00</b>	<b>169,971.00</b>	<b>4,069,352.00</b>	<b>3,958,549.00</b>	<b>4,160,607.00</b>	<b>4,188,486.00</b>	<b>4,314,141.00</b>	<b>4,443,565.00</b>
<b>410</b>	<b>Engineering Department</b>								
	Personal Services	347,267.00	353,207.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	11,270.00	11,970.00	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 410</b>	<b>358,537.00</b>	<b>365,177.00</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>421</b>	<b>Highway Department</b>								
	Personal Services	1,451,773.00	1,447,311.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	971,425.00	1,028,625.00	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 421</b>	<b>2,423,198.00</b>	<b>2,475,936.00</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>430</b>	<b>Waste Collection and Disposal</b>								
	Personal Services	0.00	0.00	80,000.00	80,000.00	82,000.00	82,000.00	84,460.00	86,994.00
	Expenses	2,515,864.00	2,612,442.00	2,685,743.00	2,753,267.00	2,825,382.00	2,905,292.00	2,992,451.00	3,082,225.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 427</b>	<b>2,515,864.00</b>	<b>2,612,442.00</b>	<b>2,765,743.00</b>	<b>2,833,267.00</b>	<b>2,907,382.00</b>	<b>2,987,292.00</b>	<b>3,076,911.00</b>	<b>3,169,219.00</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	259,864.00	281,845.00	393,568.00	393,568.00	409,312.00	425,686.00	438,457.00	451,611.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 442</b>	<b>259,864.00</b>	<b>281,845.00</b>	<b>393,568.00</b>	<b>393,568.00</b>	<b>409,312.00</b>	<b>425,686.00</b>	<b>438,457.00</b>	<b>451,611.00</b>
<b>491</b>	<b>Cemetery Department</b>								
	Personal Services	160,227.00	169,172.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	34,850.00	35,620.00	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 491</b>	<b>195,077.00</b>	<b>204,792.00</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>Total Public Works</b>	<b>5,988,048.00</b>	<b>6,110,163.00</b>	<b>7,228,663.00</b>	<b>7,185,384.00</b>	<b>7,477,301.00</b>	<b>7,601,464.00</b>	<b>7,829,509.00</b>	<b>8,064,395.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>HEALTH &amp; HUMAN SERVICES</b>									
<b>510</b>	<b>Board of Health</b>								
	Personal Services	489,503.00	501,648.00	531,131.00	531,131.00	545,441.00	548,721.00	565,183.00	582,138.00
	Expenses	20,900.00	23,200.00	23,800.00	23,000.00	24,200.00	24,200.00	24,926.00	25,674.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 510</b>	<b>510,403.00</b>	<b>524,848.00</b>	<b>554,931.00</b>	<b>554,131.00</b>	<b>569,641.00</b>	<b>572,921.00</b>	<b>590,109.00</b>	<b>607,812.00</b>
<b>541</b>	<b>Council on Aging</b>								
	Personal Services	517,744.00	527,307.00	558,662.00	553,688.00	575,897.00	577,235.00	594,552.00	612,389.00
	Expenses	93,198.00	100,250.00	114,958.00	101,650.00	140,050.00	157,050.00	161,762.00	166,615.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 541</b>	<b>610,942.00</b>	<b>627,557.00</b>	<b>673,620.00</b>	<b>655,338.00</b>	<b>715,947.00</b>	<b>734,285.00</b>	<b>756,314.00</b>	<b>779,004.00</b>
<b>543</b>	<b>Veterans Services</b>								
	Personal Services	83,747.00	85,946.00	95,973.00	91,849.00	98,183.00	98,183.00	101,128.00	104,162.00
	Expenses	33,050.00	26,050.00	45,265.00	45,265.00	45,265.00	45,265.00	46,623.00	48,022.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 542</b>	<b>116,797.00</b>	<b>111,996.00</b>	<b>141,238.00</b>	<b>137,114.00</b>	<b>143,448.00</b>	<b>143,448.00</b>	<b>147,751.00</b>	<b>152,184.00</b>
<b>Total Health and Human Services</b>		<b>1,238,142.00</b>	<b>1,264,401.00</b>	<b>1,369,789.00</b>	<b>1,346,583.00</b>	<b>1,429,036.00</b>	<b>1,450,654.00</b>	<b>1,494,174.00</b>	<b>1,539,000.00</b>
<b>CULTURE &amp; RECREATION</b>									
<b>610</b>	<b>Library</b>								
	Personal Services	1,481,588.00	1,474,421.00	1,595,860.00	1,595,860.00	1,711,086.00	1,726,518.00	1,778,314.00	1,831,663.00
	Expenses	307,214.00	352,200.00	324,567.00	324,567.00	347,403.00	347,403.00	357,825.00	368,560.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 610</b>	<b>1,788,802.00</b>	<b>1,826,621.00</b>	<b>1,920,427.00</b>	<b>1,920,427.00</b>	<b>2,058,489.00</b>	<b>2,073,921.00</b>	<b>2,136,139.00</b>	<b>2,200,223.00</b>
<b>650</b>	<b>Parks</b>								
	Personal Services	459,085.00	465,295.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses	46,456.00	46,650.00	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 650</b>	<b>505,541.00</b>	<b>511,945.00</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>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	54,300.00	54,800.00	91,800.00	53,000.00	97,800.00	99,300.00	102,279.00	105,347.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 660</b>	<b>54,300.00</b>	<b>54,800.00</b>	<b>91,800.00</b>	<b>53,000.00</b>	<b>97,800.00</b>	<b>99,300.00</b>	<b>102,279.00</b>	<b>105,347.00</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	14,250.00	15,950.00	17,105.00	16,000.00	17,100.00	17,441.00	17,964.00	18,503.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL 670</b>	<b>14,250.00</b>	<b>15,950.00</b>	<b>17,105.00</b>	<b>16,000.00</b>	<b>17,100.00</b>	<b>17,441.00</b>	<b>17,964.00</b>	<b>18,503.00</b>
<b>Total Culture &amp; Recreation</b>		<b>2,362,893.00</b>	<b>2,409,316.00</b>	<b>2,029,332.00</b>	<b>1,989,427.00</b>	<b>2,173,389.00</b>	<b>2,190,662.00</b>	<b>2,256,382.00</b>	<b>2,324,073.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	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>	1,326,500.00	1,289,250.00	1,262,125.00	1,262,125.00	1,230,000.00	1,198,450.00	1,167,550.00	951,650.00
	<b>Principal &amp; Interest - Excluded - Estimated Debt</b>								
	JV Fletcher Library Expansion	0.00	480,000.00	1,690,359.00	900,000.00	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	361,563.00
	Blanchard Middle School Roof (MSBA)	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00	253,094.00
	WA Roof, HVAC, and BMS Systems Replacement			0.00	0.00				
	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>	1,190,775.00	1,138,999.00	1,388,362.00	1,388,362.00	1,347,087.00	1,242,087.00	588,478.00	523,069.00
	<b>Principal &amp; Interest - Non-Excluded - Estimated Debt</b>								
	Oak Hill, Plain Road, Moore Rd	269,090.00	274,064.00	0.00	0.00	0.00	0.00	0.00	0.00
	TSSTF Access Controls (\$500k)	69,540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Carlisle Road Sidewalk / Pedestrian Safety	53,680.00	54,285.00	54,285.00	0.00	0.00	0.00	0.00	0.00
	Plain Road Phase 1 Sidewalk Construction	47,570.00	0.00	0.00	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	192,067.00
	Blanchard Roof HVAC Units	123,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Plain Road Phase II		43,388.00	43,388.00	0.00	0.00	0.00	0.00	0.00
	Dam Construction		0.00	0.00	0.00	0.00	180,781.00	180,781.00	180,781.00
	Nutting Road Artificial Turf		108,469.00	259,088.00	141,881.00	141,881.00	141,881.00	141,881.00	141,881.00
	MSBA Funding - Robinson School Feasibility		80,000.00	187,486.00	68,000.00	187,486.00	187,486.00	187,486.00	187,486.00
	West St. at N. Main St. Pedestrian Improvements		32,000.00	98,700.00	98,700.00	98,700.00	98,700.00	98,700.00	98,700.00
	Fire Truck - Engine 1 Replacement			0.00	0.00	0.00	0.00	125,067.00	125,067.00
	Fire Truck - Pumper Replacement			89,333.00	89,333.00	89,333.00	89,333.00	89,333.00	89,333.00
	Cameron Senior Center HVAC					86,775.00	86,775.00	86,775.00	86,775.00
	30 Beacon Street Roof Replacement and Stabilization Project					61,688.00	61,688.00	61,688.00	61,688.00
	Littleton Road Widening Project					69,584.00	69,584.00	69,584.00	69,584.00
	Pleasant St. and Patten Rd. Sidewalk Project					61,688.00	61,688.00	61,688.00	61,688.00
	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>3,566,124.00</b>	<b>3,988,916.00</b>	<b>5,561,587.00</b>	<b>4,436,862.00</b>	<b>5,553,042.00</b>	<b>5,597,273.00</b>	<b>5,037,831.00</b>	<b>5,212,931.00</b>
	<b>Total Debt Service</b>	<b>3,566,124.00</b>	<b>3,988,916.00</b>	<b>5,561,587.00</b>	<b>4,436,862.00</b>	<b>5,553,042.00</b>	<b>5,597,273.00</b>	<b>5,037,831.00</b>	<b>5,212,931.00</b>
<b>UNCLASSIFIED</b>									
<b>940</b>	<b>Otherwise Unclassified</b>								
	Water Direct/Indirect Costs	(670,168.00)	(594,518.00)	(611,387.00)	(611,387.00)	(611,387.00)	(611,387.00)	(617,501.00)	(623,676.00)
	Recreation Direct/Indirect Costs	(186,412.00)	(154,850.00)	(171,751.00)	(171,751.00)	(171,751.00)	(171,751.00)	(173,469.00)	(175,204.00)
	Ambulance Direct/Indirect Costs	(460,562.00)	(370,483.00)	(213,774.00)	(213,774.00)	(213,774.00)	(213,774.00)	(215,912.00)	(218,071.00)
	Stormwater Direct/Indirect Costs	(553,159.00)	(593,039.00)	(697,933.00)	(697,933.00)	(697,933.00)	(697,933.00)	(704,912.00)	(711,961.00)
	<b>TOTAL 940</b>	<b>(1,870,301.00)</b>	<b>(1,712,890.00)</b>	<b>(1,694,845.00)</b>	<b>(1,694,845.00)</b>	<b>(1,694,845.00)</b>	<b>(1,694,845.00)</b>	<b>(1,711,794.00)</b>	<b>(1,728,912.00)</b>
<b>945</b>	<b>Employee Benefits &amp; Miscellaneous</b>								
	Pension Assessment	6,931,644.00	7,267,921.00	7,723,568.00	7,723,568.00	8,225,600.00	8,627,009.00	8,966,913.00	9,320,209.00
	Military Pension Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unemployment Insurance	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	141,750.00	148,838.00	156,280.00
	Group Health Insurance	1,584,000.00	1,836,088.00	2,303,356.00	2,298,356.00	2,480,520.00	2,677,258.00	2,656,027.00	2,788,630.00
	Medicare Contribution	1,107,500.00	1,130,000.00	1,150,000.00	1,150,000.00	1,190,250.00	1,231,909.00	1,275,026.00	1,319,652.00
	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	1,199,134.00	1,194,139.00	1,309,172.00	1,226,403.00	1,322,515.00	1,425,951.00	1,497,249.00	1,572,111.00
	<b>TOTAL 945</b>	<b>11,007,278.00</b>	<b>11,613,148.00</b>	<b>12,671,096.00</b>	<b>12,583,327.00</b>	<b>13,403,885.00</b>	<b>14,153,877.00</b>	<b>14,594,053.00</b>	<b>15,206,882.00</b>
<b>990</b>	<b>Transfers to Trust</b>								
	Health Insurance	12,280,173.00	13,187,292.00	13,500,000.00	13,464,000.00	14,580,000.00	15,746,400.00	16,691,184.00	17,525,743.00
	OPEB Expenses	1,000,000.00	1,000,000.00	1,100,000.00	1,075,000.00	1,200,000.00	1,300,000.00	1,400,000.00	1,500,000.00
	<b>TOTAL 990</b>	<b>13,280,173.00</b>	<b>14,187,292.00</b>	<b>14,600,000.00</b>	<b>14,539,000.00</b>	<b>15,780,000.00</b>	<b>17,046,400.00</b>	<b>18,091,184.00</b>	<b>19,025,743.00</b>
	<b>Total Unclassified</b>	<b>22,417,150.00</b>	<b>24,087,550.00</b>	<b>25,576,251.00</b>	<b>25,427,482.00</b>	<b>27,489,040.00</b>	<b>29,505,432.00</b>	<b>30,973,443.00</b>	<b>32,503,713.00</b>
	<b>Total General Fund</b>	<b>122,013,187.00</b>	<b>126,962,442.00</b>	<b>134,514,563.00</b>	<b>132,241,659.00</b>	<b>141,285,101.00</b>	<b>146,853,857.00</b>	<b>151,545,017.00</b>	<b>157,162,244.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>		FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031
		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	9,000.00
	Expenses	15,000.00	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	Principal & Interest	1,097,028.00	1,065,168.00	1,175,626.00	1,175,626.00	1,146,812.00	1,122,957.00	1,099,067.00	1,038,022.00
	<b>TOTAL COMMUNITY PRESERVATION FUND</b>	<b>1,121,028.00</b>	<b>1,089,168.00</b>	<b>1,204,626.00</b>	<b>1,204,626.00</b>	<b>1,175,812.00</b>	<b>1,151,957.00</b>	<b>1,128,067.00</b>	<b>1,067,022.00</b>
	<b>Total Community Preservation Fund</b>	<b>1,121,028.00</b>	<b>1,089,168.00</b>	<b>1,204,626.00</b>	<b>1,204,626.00</b>	<b>1,175,812.00</b>	<b>1,151,957.00</b>	<b>1,128,067.00</b>	<b>1,067,022.00</b>
	<b>WATER ENTERPRISE FUND</b>								
<b>600</b>	<b>Water Enterprise</b>								
	Personal Services	1,407,457.00	1,516,547.00	1,611,424.00	1,575,724.00	1,653,136.00	1,656,862.00	1,673,431.00	1,690,165.31
	Expenses	2,053,110.00	2,043,221.00	2,138,318.00	2,138,318.00	2,169,753.00	2,201,815.00	2,223,833.00	2,246,071.33
	Reserve Fund	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,010.00
	Debt Service	1,310,191.00	1,404,897.00	2,064,305.00	2,064,305.00	2,612,209.00	2,627,050.00	2,579,161.00	2,537,422.00
	<b>TOTAL WATER ENTERPRISE</b>	<b>5,020,758.00</b>	<b>5,214,665.00</b>	<b>6,064,047.00</b>	<b>6,028,347.00</b>	<b>6,685,098.00</b>	<b>6,735,727.00</b>	<b>6,726,425.00</b>	<b>6,723,668.64</b>
	<b>Total Water Enterprise Fund</b>	<b>5,020,758.00</b>	<b>5,214,665.00</b>	<b>6,064,047.00</b>	<b>6,028,347.00</b>	<b>6,685,098.00</b>	<b>6,735,727.00</b>	<b>6,726,425.00</b>	<b>6,723,668.64</b>
	<b>RECREATION ENTERPRISE FUND</b>								
<b>630</b>	<b>Recreation Enterprise</b>								
	Personal Services	880,092.00	917,136.00	967,705.00	967,705.00	996,804.00	1,017,359.00	1,027,533.00	1,037,808.33
	Expenses	314,135.00	306,145.00	373,821.00	373,821.00	375,121.00	375,121.00	378,872.00	382,660.72
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL RECREATION ENTERPRISE</b>	<b>1,194,227.00</b>	<b>1,223,281.00</b>	<b>1,341,526.00</b>	<b>1,341,526.00</b>	<b>1,371,925.00</b>	<b>1,392,480.00</b>	<b>1,406,405.00</b>	<b>1,420,469.05</b>
	<b>Total Recreation Enterprise Fund</b>	<b>1,194,227.00</b>	<b>1,223,281.00</b>	<b>1,341,526.00</b>	<b>1,341,526.00</b>	<b>1,371,925.00</b>	<b>1,392,480.00</b>	<b>1,406,405.00</b>	<b>1,420,469.05</b>
	<b>AMBULANCE ENTERPRISE FUND</b>								
<b>640</b>	<b>Ambulance Enterprise</b>								
	Personal Services	988,357.00	947,179.00	945,371.00	945,371.00	972,108.00	988,438.00	998,322.00	1,008,305.22
	Expenses	698,084.00	633,158.00	506,595.00	506,595.00	532,924.00	556,674.00	562,241.00	567,863.41
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL AMBULANCE ENTERPRISE</b>	<b>1,686,441.00</b>	<b>1,580,337.00</b>	<b>1,451,966.00</b>	<b>1,451,966.00</b>	<b>1,505,032.00</b>	<b>1,545,112.00</b>	<b>1,560,563.00</b>	<b>1,576,168.63</b>
	<b>Total Ambulance Enterprise Fund</b>	<b>1,686,441.00</b>	<b>1,580,337.00</b>	<b>1,451,966.00</b>	<b>1,451,966.00</b>	<b>1,505,032.00</b>	<b>1,545,112.00</b>	<b>1,560,563.00</b>	<b>1,576,168.63</b>
	<b>STORMWATER ENTERPRISE FUND</b>								
<b>650</b>	<b>Stormwater Enterprise</b>								
	Personal Services	120,094.00	119,201.00	126,115.00	126,115.00	129,131.00	129,131.00	133,005.00	0.00
	Expenses	982,620.00	1,007,039.00	1,134,933.00	1,134,933.00	1,143,673.00	1,152,588.00	1,187,166.00	1,222,781.00
	Principal & Interest	320,550.00	453,011.00	340,062.00	340,062.00	395,363.00	461,912.00	476,111.00	462,835.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL STORMWATER ENTERPRISE</b>	<b>1,423,264.00</b>	<b>1,579,251.00</b>	<b>1,601,110.00</b>	<b>1,601,110.00</b>	<b>1,668,167.00</b>	<b>1,743,631.00</b>	<b>1,796,282.00</b>	<b>1,685,616.00</b>
	<b>Total Stormwater Enterprise Fund</b>	<b>1,423,264.00</b>	<b>1,579,251.00</b>	<b>1,601,110.00</b>	<b>1,601,110.00</b>	<b>1,668,167.00</b>	<b>1,743,631.00</b>	<b>1,796,282.00</b>	<b>1,685,616.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	<b>FISCAL 2031</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	4,983,040.00	5,586,284.00	6,207,400.00	5,898,817.00	6,512,452.00	7,014,236.00	7,221,666.00	7,435,315.00
PUBLIC SAFETY	12,387,593.00	12,334,933.00	12,892,052.00	12,541,444.00	13,149,306.00	13,249,735.00	13,647,229.00	14,056,647.00
EDUCATION	69,070,197.00	71,180,879.00	73,649,489.00	73,415,660.00	77,501,535.00	80,244,401.00	83,084,783.00	86,026,170.00
PUBLIC WORKS	5,988,048.00	6,110,163.00	7,228,663.00	7,185,384.00	7,477,301.00	7,601,464.00	7,829,509.00	8,064,395.00
HEALTH & HUMAN SERVICES	1,238,142.00	1,264,401.00	1,369,789.00	1,346,583.00	1,429,036.00	1,450,654.00	1,494,174.00	1,539,000.00
CULTURE & RECREATION	2,362,893.00	2,409,316.00	2,029,332.00	1,989,427.00	2,173,389.00	2,190,662.00	2,256,382.00	2,324,073.00
DEBT SERVICE	3,566,124.00	3,988,916.00	5,561,587.00	4,436,862.00	5,553,042.00	5,597,273.00	5,037,831.00	5,212,931.00
UNCLASSIFIED	22,417,150.00	24,087,550.00	25,576,251.00	25,427,482.00	27,489,040.00	29,505,432.00	30,973,443.00	32,503,713.00
COMMUNITY PRESERVATION FUND	1,121,028.00	1,089,168.00	1,204,626.00	1,204,626.00	1,175,812.00	1,151,957.00	1,128,067.00	1,067,022.00
WATER ENTERPRISE FUND	5,020,758.00	5,214,665.00	6,064,047.00	6,028,347.00	6,685,098.00	6,735,727.00	6,726,425.00	6,723,668.64
RECREATION ENTERPRISE FUND	1,194,227.00	1,223,281.00	1,341,526.00	1,341,526.00	1,371,925.00	1,392,480.00	1,406,405.00	1,420,469.05
AMBULANCE ENTERPRISE FUND	1,686,441.00	1,580,337.00	1,451,966.00	1,451,966.00	1,505,032.00	1,545,112.00	1,560,563.00	1,576,168.63
STORMWATER ENTERPRISE FUND	1,423,264.00	1,579,251.00	1,601,110.00	1,601,110.00	1,668,167.00	1,743,631.00	1,796,282.00	1,685,616.00
<b>TOTAL OPERATING BUDGET</b>	<b>132,458,905.00</b>	<b>137,649,144.00</b>	<b>146,177,838.00</b>	<b>143,869,234.00</b>	<b>153,691,135.00</b>	<b>159,422,764.00</b>	<b>164,162,759.00</b>	<b>169,635,188.32</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>Art 14</b>	<b>CAPITAL PLAN</b>	<b>2,150,472.00</b>	<b>2,639,048.00</b>	<b>1,500,000.00</b>	<b>2,457,104.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
	Snow & Ice Deficit	400,000.00	400,000.00	400,000.00	550,000.00	400,000.00	400,000.00	400,000.00	400,000.00
	Perchlorate	110,000.00	110,000.00	110,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
<b>April 27, 2024 ATM</b>									
	Article 2 - FY24 Budget Supplemental - SW&M	976.00							
	Article 5 - Water Enterprise Capital	50,000.00							
	Article 4 - Stormwater Enterprise Capital	20,000.00							
	Article 4 - Ambulance Enterprise Capital	22,000.00							
	Article 5 - Community Preservation Committee Projects	3,481,608.00							
	Article 12 - Appropriate from Water OPEB for current retirees	8,383.00							
<b>March 2025 ATM</b>									
	Article 2 - FY25 Budget Supplemental - Veterans Expenses		9,000.00						
	Article 2 - FY25 Budget Supplemental - Health Insurance		220,000.00						
	Article 2 - FY25 Budget Supplemental - Rec Enterprise Expenses		55,000.00						
	Article 4 - Appropriate Rebates from Energy Efficiency Projects		200,000.00						
	Article 5 - Capital - Water Enterprise		818,968.00						
	Article 5 - Capital - Water Enterprise - Available Funds								
	Article 5 - Capital - Recreation Enterprise		0.00						
	Article 5 - Capital - Ambulance Enterprise		170,757.00						
	Article 5 - Capital - Stormwater Enterprise		1,600,000.00						
	Article 8 - Community Preservation Committee Projects		2,047,346.00						
	Article 12 - Appropriate from Water OPEB for Current Retirees		25,822.00						
<b>October 2025 STM</b>									
	Article 1 - FY26 Budget Supplemental - Select Board Expenses		1,000.00						
	Article 1 - FY26 Budget Supplemental - Town Manager Expenses		23,000.00						
	Article 1 - FY26 Budget Supplemental - Treasurer/Collector Expenses		5,000.00						
	Article 1 - FY26 Budget Supplemental - Legal Services Expenses		30,000.00						
	Article 1 - FY26 Budget Supplemental - Technology Expenses		25,000.00						
	Article 1 - FY26 Budget Supplemental - WWWT Expenses		30,000.00						
	Article 1 - FY26 Budget Supplemental - Veterans Services Expenses		20,000.00						
	Article 1 - FY26 Budget Supplemental - Ambulance Enterprise Expenses		9,600.00						
	Article 2 - Capital Appropriations - Free Cash		76,300.00						
	Article 2 - Capital Appropriations - Ambulance Enterprise		532,050.00						
	Article 2 - Capital Appropriations - Stormwater Enterprise		450,000.00						
<b>March 2026 ATM</b>									
	Article 2 - FY26 Budget Supplemental - Waste Collection				150,000.00				
	Article 2 - FY26 Budget Supplemental - Medicare Health Insurance Expenses				290,000.00				
	Article 2 - FY26 Budget Supplemental - Recreation Enterprise				90,000.00				
	Transfer/Appropriation to Pay off Plain Rd. Phase 2 / Carlise Road Sidewalk Balances				180,000.00				
	Transfer/Appropriation to Pay off Blue Brook Design / SW				248,276.01				
	Article 4 - Appropriate Rebates from Energy Efficiency Projects				30,000.00				
	Article 5 - Capital - Water Enterprise				973,752.96				
	Article 5 - Capital - Water Enterprise - Available Funds				339,484.04				
	Article 5 - Capital - Ambulance Enterprise				22,500.00				
	Article 5 - Capital - Stormwater Enterprise				360,000.00				
	Article 8 - Community Preservation Committee Projects				3,991,096.00				
	Article 12 - Appropriate from Water OPEB for Current Retirees				44,806.00				
<b>TOTAL OTHER ARTICLES</b>		<b>4,092,967.00</b>	<b>6,858,843.00</b>	<b>510,000.00</b>	<b>7,384,915.01</b>	<b>515,000.00</b>	<b>515,000.00</b>	<b>515,000.00</b>	<b>515,000.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	<b>FISCAL 2031</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	566,164.00	591,837.00	597,755.00	597,755.00	603,733.00	609,771.00	615,869.00	622,028.00
Dispatch State Grant Deficit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Revenue Fund Deficit - Health Insurance Trust	0.00	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	400,000.00
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>566,164.00</b>	<b>591,837.00</b>	<b>597,755.00</b>	<b>597,755.00</b>	<b>603,733.00</b>	<b>609,771.00</b>	<b>615,869.00</b>	<b>1,022,028.00</b>
<b>State and City Cherry Sheet Charges</b>	<b>739,584.00</b>	<b>878,468.00</b>	<b>900,430.00</b>	<b>900,430.00</b>	<b>922,940.00</b>	<b>946,014.00</b>	<b>969,664.00</b>	<b>993,906.00</b>
<i>(net of pr yr underest)</i>								
<b>Allow Abate &amp; Exempt (Overlay)</b>	<b>515,082.58</b>	<b>517,441.70</b>	<b>585,000.00</b>	<b>536,631.00</b>	<b>585,000.00</b>	<b>585,000.00</b>	<b>585,000.00</b>	<b>600,002.00</b>
<b>TOTAL AMOUNT TO BE RAISED</b>	<b>140,523,174.58</b>	<b>149,134,781.70</b>	<b>150,271,023.00</b>	<b>155,746,069.01</b>	<b>157,817,808.00</b>	<b>163,578,549.00</b>	<b>168,348,292.00</b>	<b>174,266,124.32</b>
<b>LESS REVENUE/AVAILABLE FUNDS:</b>								
Tax Revenue	95,710,862.58	99,595,659.70	103,829,167.00	103,138,808.00	109,013,319.00	113,425,672.00	117,195,944.00	120,900,058.00
Local Revenue	7,717,769.00	8,007,479.00	8,013,773.00	8,664,062.00	9,036,886.00	9,249,312.00	9,478,038.00	9,712,468.00
State Aid	21,675,207.00	22,508,840.00	22,733,929.00	23,256,562.00	22,961,269.00	23,190,882.00	23,422,792.00	23,657,020.00
Cherry Sheet Overestimates-Pr Yr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free Cash-Appropriations from	2,661,448.00	3,654,348.00	2,010,000.00	3,758,393.88	2,010,000.00	2,011,000.00	2,010,000.00	2,010,000.00
Free Cash-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	4,813,566.00	3,339,883.00	1,382,173.00	5,817,731.16	1,333,009.00	1,309,154.00	1,285,264.00	1,231,569.00
Enterprise Revenue/Enterprise Free Cash	7,944,322.00	12,028,572.00	9,364,682.00	11,110,511.97	9,871,546.00	9,997,639.00	10,040,988.00	10,805,922.32
Teacher's Pay Def-Offset Tax Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE/AVAILABLE FUNDS</b>	<b>140,523,174.58</b>	<b>149,134,781.70</b>	<b>147,333,724.00</b>	<b>155,746,069.01</b>	<b>154,226,029.00</b>	<b>159,183,659.00</b>	<b>163,433,026.00</b>	<b>168,317,037.32</b>
<b>FREE CASH/AVAILABLE FUND</b>								
<b>TO BALANCE BUDGET</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2,937,299.00)</b>	<b>0.00</b>	<b>(3,591,779.00)</b>	<b>(4,394,890.00)</b>	<b>(4,915,266.00)</b>	<b>(5,949,087.00)</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ
<b>BUDGET PROJECTION DETAIL:</b>								
<b>OTHER AMOUNTS TO BE RAISED:</b>								
<b>STATE &amp; COUNTY ASSESSMENTS:</b>								
	Final Budget	Governor's Budget	Projection	Projection	Projection	Projection	Projection	Projection
County Tax Assessment/Special Education charges against receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Ch 71	18,533.00	12,901.00	13,224.00	13,224.00	13,555.00	13,894.00	14,241.00	14,597.00
Mosquito Control	115,128.00	120,515.00	123,528.00	123,528.00	126,616.00	129,781.00	133,026.00	136,352.00
Air Pollution Control District	9,452.00	9,773.00	10,017.00	10,017.00	10,267.00	10,524.00	10,787.00	11,057.00
Regional Transit Authority	189,618.00	194,358.00	199,217.00	199,217.00	204,197.00	209,302.00	214,535.00	219,898.00
Registry MV-Non-Renewal Surcharge	10,040.00	10,040.00	10,291.00	10,291.00	10,548.00	10,812.00	11,082.00	11,359.00
School Choice Sending Tuition	174,376.00	241,480.00	247,517.00	247,517.00	253,705.00	260,048.00	266,549.00	273,213.00
Charter School Sending Tuition	222,437.00	289,401.00	296,636.00	296,636.00	304,052.00	311,653.00	319,444.00	327,430.00
<b>Total</b>	<b>739,584.00</b>	<b>878,468.00</b>	<b>900,430.00</b>	<b>900,430.00</b>	<b>922,940.00</b>	<b>946,014.00</b>	<b>969,664.00</b>	<b>993,906.00</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	60,996.00	60,548.00	61,153.00	61,153.00	61,765.00	62,383.00	63,007.00	63,637.00
School Lunch Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuitions	505,168.00	531,289.00	536,602.00	536,602.00	541,968.00	547,388.00	552,862.00	558,391.00
<b>Total</b>	<b>566,164.00</b>	<b>591,837.00</b>	<b>597,755.00</b>	<b>597,755.00</b>	<b>603,733.00</b>	<b>609,771.00</b>	<b>615,869.00</b>	<b>622,028.00</b>
<b>BUDGET PROJECTION DETAIL:</b>								
<b>REVENUES/AVAILABLE FUNDS:</b>								
<b>TAX REVENUE:</b>								
Tax Base	91,227,164.00	94,191,906.00	97,437,648.00	97,437,648.00	101,111,089.00	105,839,866.00	110,536,863.00	114,338,035.00
Prop 2 1/2% Limit	2,280,679.00	2,354,798.00	2,435,941.00	2,435,941.00	2,527,777.00	2,645,997.00	2,763,422.00	2,858,451.00
New Growth Preliminary Estimate Pending DOR certification	684,063.00	890,944.00	750,000.00	850,000.00	850,000.00	700,000.00	700,000.00	700,000.00
MBTA Communities Estimated New Growth	0.00	0.00	0.00	0.00	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	1,326,500.00	1,289,250.00	1,262,125.00	1,262,125.00	1,230,000.00	1,198,450.00	1,167,550.00	951,650.00
Debt Exclusions Authorized and Not Borrowed	226,501.00	883,099.00	1,943,453.00	1,153,094.00	1,943,453.00	1,690,359.00	1,690,359.00	2,051,922.00
Capital Outlay Exclusions/Amended Growth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Levy Capacity	(34,044.42)	(14,337.30)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>95,710,862.58</b>	<b>99,595,659.70</b>	<b>103,829,167.00</b>	<b>103,138,808.00</b>	<b>109,013,319.00</b>	<b>113,425,672.00</b>	<b>117,195,944.00</b>	<b>120,900,058.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	<b>FISCAL 2031</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	4,063,458.00	4,210,836.00	4,316,107.00	4,510,000.00	4,622,750.00	4,738,319.00	4,856,777.00	4,978,196.00
Meals Excise	604,750.00	616,000.00	631,400.00	725,000.00	743,125.00	761,703.00	780,746.00	800,265.00
Hotel Excise	646,775.00	600,000.00	615,000.00	615,000.00	630,375.00	646,134.00	662,287.00	678,844.00
Penalties & Interest on Taxes & Excise	225,500.00	225,000.00	230,625.00	230,625.00	236,391.00	242,301.00	248,359.00	254,568.00
Payments in Lieu of Taxes	66,000.00	67,650.00	69,341.00	69,341.00	71,075.00	72,852.00	74,673.00	76,540.00
Fees	250,000.00	250,000.00	256,250.00	256,250.00	262,656.00	269,222.00	275,953.00	282,852.00
PAYT Fees	0.00	0.00	0.00	275,000.00	440,000.00	440,000.00	451,000.00	462,275.00
Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Departmental Revenue-Cemeteries	30,750.00	32,830.00	33,651.00	33,651.00	34,492.00	35,354.00	36,238.00	37,144.00
Other Departmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	1,035,250.00	1,111,950.00	1,139,749.00	1,176,842.00	1,206,263.00	1,236,420.00	1,267,331.00	1,299,014.00
Special Assessments	5,087.00	5,188.00	5,318.00	5,318.00	5,451.00	5,587.00	5,727.00	5,870.00
Fines & Forfeits	61,500.00	63,552.00	65,141.00	75,000.00	76,875.00	78,797.00	80,767.00	82,786.00
Investment Income	469,694.00	450,000.00	461,250.00	500,000.00	512,500.00	525,313.00	538,446.00	551,907.00
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
CPE Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nashoba Tech SRO	108,256.00	111,059.00	113,835.00	115,929.00	118,827.00	121,204.00	123,628.00	126,101.00
Medicare Reimbursement	92,250.00	74,250.00	76,106.00	76,106.00	76,106.00	76,106.00	76,106.00	76,106.00
Miscellaneous Non-Recurring (Blanchard MSBA Premium)	58,499.00	189,164.00						
<b>TOTAL LOCAL REVENUE</b>	<b>7,717,769.00</b>	<b>8,007,479.00</b>	<b>8,013,773.00</b>	<b>8,664,062.00</b>	<b>9,036,886.00</b>	<b>9,249,312.00</b>	<b>9,478,038.00</b>	<b>9,712,468.00</b>
<b>BUDGET PROJECTION DETAIL:</b>								
<b>REVENUES/AVAILABLE FUNDS:</b>								
<b>STATE AID:</b>	<b>Final Budget</b>	<b>House Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Chapter 70</b>	<b>18,305,619.00</b>	<b>18,982,269.00</b>	<b>19,172,092.00</b>	<b>19,657,269.00</b>	<b>19,363,813.00</b>	<b>19,557,451.00</b>	<b>19,753,026.00</b>	<b>19,950,556.00</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	2,616,820.00	2,645,605.00	2,672,061.00	2,698,517.00	2,698,782.00	2,725,770.00	2,753,028.00	2,780,558.00
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	12,181.00	27,754.00	28,032.00	39,032.00	28,312.00	28,595.00	28,881.00	29,170.00
Exempt: Vets, Blind, Surv Spouses	91,103.00	147,619.00	149,095.00	149,095.00	150,586.00	152,092.00	153,613.00	155,149.00
Exemptions: Elderly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State-Owned Land	403.00	403.00	407.00	407.00	411.00	415.00	419.00	423.00
Housing Supply Incentive Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter Tuition Reimbursement	82,917.00	113,353.00	114,487.00	114,487.00	115,632.00	116,788.00	117,956.00	119,136.00
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>60,996.00</b>	<b>60,548.00</b>	<b>61,153.00</b>	<b>61,153.00</b>	<b>61,765.00</b>	<b>62,383.00</b>	<b>63,007.00</b>	<b>63,637.00</b>
School Lunch Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Choice Receiving Tuition	505,168.00	531,289.00	536,602.00	536,602.00	541,968.00	547,388.00	552,862.00	558,391.00
<b>TOTAL STATE AID</b>	<b>21,675,207.00</b>	<b>22,508,840.00</b>	<b>22,733,929.00</b>	<b>23,256,562.00</b>	<b>22,961,269.00</b>	<b>23,190,882.00</b>	<b>23,422,792.00</b>	<b>23,657,020.00</b>

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>									
	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	<b>FISCAL 2031</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	2,150,472.00	2,639,048.00	1,500,000.00	2,457,104.00	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	550,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Perchlorate	110,000.00	110,000.00	110,000.00	115,000.00	110,000.00	111,000.00	110,000.00	110,000.00	110,000.00
<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>October 2025 STM</b>									
Article 2 - FY26 Capital Appropriations - Free Cash		76,300.00							
<b>March 28, 2026 ATM</b>									
Article 2 - FY26 Budget Supplemental - Waste Collection				150,000.00					
Article 2 - FY26 Budget Supplemental - Medicare Health Insurance Expenses				290,000.00					
Transfer/Appropriation to Pay off Plain Rd. Phase 2 / Carlise Road Sidewalk Balances				166,289.88					
Article 4 - Appropriate Rebates from Energy Efficiency Projects				30,000.00					
<b>BUDGET PROJECTION DETAIL:</b>	<b>2,661,448.00</b>	<b>3,654,348.00</b>	<b>2,010,000.00</b>	<b>3,758,393.88</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>2,010,000.00</b>

<b>TOWN OF WESTFORD</b>								
<b>BUDGET WORKSHEET</b>								
<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	<b>FISCAL 2025</b>	<b>FISCAL 2026</b>	<b>FISCAL 2027</b>	<b>FISCAL 2027</b>	<b>FISCAL 2028</b>	<b>FISCAL 2029</b>	<b>FISCAL 2030</b>	<b>FISCAL 2031</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	0.00	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	20,931.80	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
Roudenbush Revolving Fund - Offset Debt Service	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	10,000.00
Opioid Settlement Proceeds		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Summer Village Inspection Gift Account				11,127.20				
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				13,710.12				
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		339,484.04				
Appropriation from Available Funds - Premiums								
Appropriation from Available Funds - TNC Funding								
Appropriation from Available Funds - Sale of Real Estate								
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	133,600.00	100,000.00	100,000.00	100,000.00	100,000.00
Water OPEB Stabilization	8,383.00	25,822.00		44,806.00				
Appropriation to Health Insurance Trust								
Capital Stabilization Fd								
Override Stabilization Fd								
Community Preservation Fund ATM Revenues/Undesignated/Other	4,602,636.00	3,136,514.00	1,204,626.00	5,195,722.00	1,175,812.00	1,151,957.00	1,128,067.00	1,067,022.00
Fund Balance Designated for Debt Service(Premiums Exempt & Non-Exe	0.00	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>4,813,566.00</b>	<b>3,339,883.00</b>	<b>1,382,173.00</b>	<b>5,817,731.16</b>	<b>1,333,009.00</b>	<b>1,309,154.00</b>	<b>1,285,264.00</b>	<b>1,231,569.00</b>

<b>TOWN OF WESTFORD</b>								
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<b>FISCAL 2027</b>								
<b>ANNUAL TOWN MEETING</b>								
<b>March 28, 2026 Annual Town Meeting</b>								
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ
Water Enterprise Revenue	4,820,758.00	4,914,665.00	6,064,047.00	5,228,347.00	6,685,098.00	6,735,727.00	6,726,425.00	6,723,668.64
Water Enterprise Retained Earnings	200,000.00	1,118,968.00	0.00	1,773,752.96	0.00	0.00	0.00	0.00
<b>Total Water Enterprise Revenue</b>	<b>5,020,758.00</b>	<b>6,033,633.00</b>	<b>6,064,047.00</b>	<b>7,002,099.96</b>	<b>6,685,098.00</b>	<b>6,735,727.00</b>	<b>6,726,425.00</b>	<b>6,723,668.64</b>
Recreation Revenue	958,300.00	1,043,281.00	1,151,000.00	1,151,000.00	1,043,281.00	1,043,281.00	1,043,281.00	1,420,469.05
Recreation Enterprise Retained Earnings	200,000.00	235,000.00	173,525.00	280,526.00	125,000.00	125,000.00	125,000.00	125,000.00
<b>Total Recreation Enterprise Revenue</b>	<b>1,158,300.00</b>	<b>1,278,281.00</b>	<b>1,324,525.00</b>	<b>1,431,526.00</b>	<b>1,168,281.00</b>	<b>1,168,281.00</b>	<b>1,168,281.00</b>	<b>1,420,469.05</b>
Ambulance Revenue	850,000.00	925,000.00	925,000.00	925,000.00	900,000.00	900,000.00	900,000.00	1,576,168.63
Ambulance Enterprise Retained Earnings	72,000.00	762,407.00	50,000.00	142,500.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total Ambulance Enterprise Revenue</b>	<b>922,000.00</b>	<b>1,687,407.00</b>	<b>975,000.00</b>	<b>1,067,500.00</b>	<b>950,000.00</b>	<b>950,000.00</b>	<b>950,000.00</b>	<b>1,576,168.63</b>
Stormwater Revenue	823,264.00	979,251.00	1,001,110.00	1,001,110.00	1,068,167.00	1,143,631.00	1,196,282.00	1,085,616.00
Stormwater Enterprise Retained Earnings	20,000.00	2,050,000.00	0.00	608,276.01	0.00	0.00	0.00	0.00
<b>Total Stormwater Enterprise Revenue</b>	<b>843,264.00</b>	<b>3,029,251.00</b>	<b>1,001,110.00</b>	<b>1,609,386.01</b>	<b>1,068,167.00</b>	<b>1,143,631.00</b>	<b>1,196,282.00</b>	<b>1,085,616.00</b>
<b>FINANCIAL PROJECTION SUMMARY:</b>								
<b>EXPENDITURES:</b>								
GENERAL GOVERNMENT	4,983,040.00	5,586,284.00	6,207,400.00	5,898,817.00	6,512,452.00	7,014,236.00	7,221,666.00	7,435,315.00
PUBLIC SAFETY	12,387,593.00	12,334,933.00	12,892,052.00	12,541,444.00	13,149,306.00	13,249,735.00	13,647,229.00	14,056,647.00
EDUCATION	69,070,197.00	71,180,879.00	73,649,489.00	73,415,660.00	77,501,535.00	80,244,401.00	83,084,783.00	86,026,170.00
PUBLIC WORKS	5,988,048.00	6,110,163.00	7,228,663.00	7,185,384.00	7,477,301.00	7,601,464.00	7,829,509.00	8,064,395.00
HEALTH & HUMAN SERVICES	1,238,142.00	1,264,401.00	1,369,789.00	1,346,583.00	1,429,036.00	1,450,654.00	1,494,174.00	1,539,000.00
CULTURE & RECREATION	2,362,893.00	2,409,316.00	2,029,332.00	1,989,427.00	2,173,389.00	2,190,662.00	2,256,382.00	2,324,073.00
DEBT SERVICE	3,566,124.00	3,988,916.00	5,561,587.00	4,436,862.00	5,553,042.00	5,597,273.00	5,037,831.00	5,212,931.00
UNCLASSIFIED	22,417,150.00	24,087,550.00	25,576,251.00	25,427,482.00	27,489,040.00	29,505,432.00	30,973,443.00	32,503,713.00
RESERVE FUND TRANSFERS TO CAPITAL/SPECIAL ARTICLES								
COMMUNITY PRESERVATION FUND	1,121,028.00	1,089,168.00	1,204,626.00	1,204,626.00	1,175,812.00	1,151,957.00	1,128,067.00	1,067,022.00
WATER ENTERPRISE FUND	5,020,758.00	5,214,665.00	6,064,047.00	6,028,347.00	6,685,098.00	6,735,727.00	6,726,425.00	6,723,668.64
RECREATION ENTERPRISE FUND	1,194,227.00	1,223,281.00	1,341,526.00	1,341,526.00	1,371,925.00	1,392,480.00	1,406,405.00	1,420,469.05
AMBULANCE ENTERPRISE FUND	1,686,441.00	1,580,337.00	1,451,966.00	1,451,966.00	1,505,032.00	1,545,112.00	1,560,563.00	1,576,168.63
STORMWATER ENTERPRISE FUND	1,423,264.00	1,579,251.00	1,601,110.00	1,601,110.00	1,668,167.00	1,743,631.00	1,796,282.00	1,685,616.00
<b>TOTAL OPERATING BUDGET</b>	<b>132,458,905.00</b>	<b>137,649,144.00</b>	<b>146,177,838.00</b>	<b>143,869,234.00</b>	<b>153,691,135.00</b>	<b>159,422,764.00</b>	<b>164,162,759.00</b>	<b>169,635,188.32</b>
CAPITAL PLAN	2,150,472.00	2,639,048.00	1,500,000.00	2,457,104.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
OTHER ARTICLES	4,092,967.00	6,858,843.00	510,000.00	7,384,915.01	515,000.00	515,000.00	515,000.00	515,000.00
OTHER AMTS TO BE RAISED	566,164.00	591,837.00	597,755.00	597,755.00	603,733.00	609,771.00	615,869.00	1,022,028.00
STATE & CNTY CHERRY SHT CHGS	739,584.00	878,468.00	900,430.00	900,430.00	922,940.00	946,014.00	969,664.00	993,906.00
ALLOW FOR ABATE & EXEMPT	515,082.58	517,441.70	585,000.00	536,631.00	585,000.00	585,000.00	585,000.00	600,002.00
<b>TOTAL EXPENDITURES</b>	<b>140,523,174.58</b>	<b>149,134,781.70</b>	<b>150,271,023.00</b>	<b>155,746,069.01</b>	<b>157,817,808.00</b>	<b>163,578,549.00</b>	<b>168,348,292.00</b>	<b>174,266,124.32</b>
<b>REVENUES:</b>								
Tax Revenue	95,710,862.58	99,595,659.70	103,829,167.00	103,138,808.00	109,013,319.00	113,425,672.00	117,195,944.00	120,900,058.00
Local Revenue	7,717,769.00	8,007,479.00	8,013,773.00	8,664,062.00	9,036,886.00	9,249,312.00	9,478,038.00	9,712,468.00
State Aid	21,675,207.00	22,508,840.00	22,733,929.00	23,256,562.00	22,961,269.00	23,190,882.00	23,422,792.00	23,657,020.00
Cherry Sheet Overest Pr Yr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free Cash-Approp From	2,661,448.00	3,654,348.00	2,010,000.00	3,758,393.88	2,010,000.00	2,011,000.00	2,010,000.00	2,010,000.00
FREE CASH-OFFSET TAX RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Available Funds	4,813,566.00	3,339,883.00	1,382,173.00	5,817,731.16	1,333,009.00	1,309,154.00	1,285,264.00	1,231,569.00
Enterprise Revenue	7,944,322.00	12,028,572.00	9,364,682.00	11,110,511.97	9,871,546.00	9,997,639.00	10,040,988.00	10,805,922.32
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>140,523,174.58</b>	<b>149,134,781.70</b>	<b>147,333,724.00</b>	<b>155,746,069.01</b>	<b>154,226,029.00</b>	<b>159,183,659.00</b>	<b>163,433,026.00</b>	<b>168,317,037.32</b>
<b>Free Cash/Available Funds</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2,937,299.00)</b>	<b>0.00</b>	<b>(3,591,779.00)</b>	<b>(4,394,890.00)</b>	<b>(4,915,266.00)</b>	<b>(5,949,087.00)</b>
<b>(TO BALANCE BUDGET)</b>								

<b>TOWN OF WESTFORD</b>									
<b>BUDGET WORKSHEET</b>									
<b>FISCAL 2027</b>									
<b>ANNUAL TOWN MEETING</b>									
<b>March 28, 2026 Annual Town Meeting</b>									
	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	FISCAL 2031	
	BUDGET	BUDGET	REQUEST	TMR BUDGET	PROJ	PROJ	PROJ	PROJ	
<b>RESERVES:</b>									
<b>FREE CASH:</b>									
Beginning Balance	4,581,763.29	5,653,000.00	6,125,295.00	6,125,295.00	2,195,349.00	(1,406,430.00)	(5,812,320.00)	(11,737,586.00)	
Free Cash Applied	(2,661,448.00)	(3,654,348.00)	(4,947,299.00)	(3,758,393.88)	(5,601,779.00)	(6,405,890.00)	(6,925,266.00)	(7,959,087.00)	
Free Cash Generated (Est 06-30) Prel Est pending DOR cer	3,732,684.72	4,126,643.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	
Ending Balance	5,653,000.01	6,125,295.00	3,177,996.00	4,366,901.12	(1,406,430.00)	(5,812,320.00)	(11,737,586.00)	(18,696,673.00)	
<b>STABILIZATION FUND:</b>									
Beginning Balance	5,939,045.78	6,338,804.46	6,593,784.09	6,593,784.09	6,638,784.09	6,683,784.09	6,728,784.09	6,773,784.09	
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	399,758.68	254,979.63	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
Ending Balance	6,338,804.46	6,593,784.09	6,638,784.09	6,638,784.09	6,683,784.09	6,728,784.09	6,773,784.09	6,818,784.09	
Ending Balance	11,991,804.47	12,719,079.09	9,816,780.09	11,005,685.21	5,277,354.09	916,464.09	(4,963,801.91)	(11,877,888.91)	
Minimum Recommended Balance	6,191,700.88	6,447,509.44	6,829,887.40	6,713,823.75	7,169,838.70	7,449,732.10	7,685,777.50	7,988,909.00	
Above(Below) Min Rec Balance (Reserves)	5,800,103.59	6,271,569.66	2,986,892.69	4,291,861.46	(1,892,484.61)	(6,533,268.01)	(12,649,579.41)	(19,866,797.91)	
Total General Fund Operating Budget	123,834,017.58	128,950,188.70	136,597,748.00	134,276,475.00	143,396,774.00	148,994,642.00	153,715,550.00	159,778,180.00	
*Min Rec Reserves=5% Oper Budget (Net of Enterprise)	9.68%	9.86%			3.68%	0.62%	-3.23%	-7.43%	
Tax Impact	2.25%	3.13%	3.50%	2.70%	2.39%	2.17%	2.41%	0.81%	
CPA 3% Projected w/100k Exemption	2,338,409.64	2,431,946.00	2,630,393.00	2,735,609.00	2,630,393.00	2,735,609.00	2,845,033.00	2,958,834.00	
Tax Impact	2.25%	2.25%	1.70%	1.81%	0.61%	0.70%	0.99%	0.89%	
Total Operating Budget	140,523,174.58	149,134,781.70	150,271,023.00	155,746,069.01	157,817,808.00	163,578,549.00	168,348,292.00	174,266,124.32	
Total Revenues	140,523,174.58	149,134,781.70	147,333,724.00	155,746,069.01	154,226,029.00	159,183,659.00	163,433,026.00	168,317,037.32	
Variance	0.00	0.00	2,937,299.00	0.00	3,591,779.00	4,394,890.00	4,915,266.00	5,949,087.00	