

**Town of Chelmsford
FY2027
Town Manager's
Budget Recommendation
February 9, 2026**

| | FY2022 ACTUAL | FY2023 ACTUAL | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 BUDGET | FY2027 Recommended | \$ Change | % Change |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------|----------|
| SEWER ENTERPRISE 606000 | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| 51110 Full Time | \$986,201 | \$960,149 | \$968,703 | \$963,073 | \$1,142,207 | \$1,197,837 | \$55,630 | 4.87% |
| 51120 Part Time | | | | | | | | |
| 51310 Overtime Regular | \$26,735 | \$24,631 | \$32,638 | \$44,532 | \$35,000 | \$35,000 | | |
| 51430 Longevity | \$37,527 | \$37,382 | \$33,148 | \$32,634 | \$33,888 | \$36,367 | \$2,479 | 7.32% |
| 51510 Vacation Leave | | | | | | | | |
| 51515 PTO - Paid Time Off | \$114,614 | \$120,043 | \$121,953 | \$114,528 | | | | |
| 51579 Funeral Leave | \$655 | \$387 | | \$1,442 | | | | |
| 51540 Sick Days | \$1,683 | \$1,507 | \$2,498 | \$2,919 | | | | |
| 51545 Emergency Sick Leave | \$5,174 | | | | | | | |
| 51610 Jury Duty | | | \$397 | | | | | |
| 51000 Total | \$1,172,590 | \$1,144,100 | \$1,159,339 | \$1,159,129 | \$1,211,095 | \$1,269,204 | \$58,109 | 4.80% |
| <i>Direct Expenses</i> | | | | | | | | |
| 52110 Electricity | \$162,679 | \$150,306 | \$148,558 | \$152,580 | \$150,000 | \$155,000 | \$5,000 | 3.33% |
| 52130 Gas Heat | \$11,862 | \$14,446 | \$15,548 | \$16,148 | \$18,000 | \$18,000 | | |
| 52415 Major Maintenance | \$137,144 | \$112,037 | \$240,218 | \$424,383 | \$125,000 | \$175,000 | \$50,000 | 40.00% |
| 52460 Equipment Repair | \$364,681 | \$410,806 | \$379,646 | \$303,147 | \$330,000 | \$330,000 | | |
| 52470 Computer Maintenance | \$1,093 | \$12,116 | \$5,407 | \$4,252 | \$5,500 | \$3,000 | (\$2,500) | -45.45% |
| 52490 Vehicle Maintenance | | | | \$31,195 | \$30,000 | \$30,000 | | |
| 53165 Traffic Duty | \$9,236 | \$1,689 | \$3,564 | \$4,347 | \$5,000 | \$5,000 | | |
| 53410 Telephone | \$12,946 | \$12,957 | \$12,099 | \$12,683 | \$13,000 | \$13,000 | | |
| 53420 Postage | \$9,731 | \$11,025 | \$14,799 | \$12,532 | \$16,000 | \$16,000 | | |
| 53990 Contract Services | \$234,713 | \$118,030 | \$77,287 | \$175,570 | \$560,000 | \$560,000 | | |
| 54190 Gasoline | \$41,014 | \$39,363 | \$36,199 | \$36,536 | \$42,000 | \$40,000 | (\$2,000) | -4.76% |
| 54200 Office Supplies | \$1,237 | \$1,596 | \$4,367 | \$1,545 | \$4,500 | \$4,500 | | |
| 54860 Newspaper Ads | | | | \$228 | | \$3,000 | | |
| 55960 Uniform Allowance | | | \$6,120 | \$492 | \$7,000 | \$6,500 | (\$500) | -7.14% |
| 56010 User Fee-Lowell | \$1,957,892 | \$1,788,483 | \$2,099,567 | \$2,000,053 | \$2,400,000 | \$2,300,000 | (\$100,000) | -4.17% |
| 58100 Grinder Pumps | \$110,514 | \$153,745 | \$179,748 | \$231,053 | \$180,000 | \$230,000 | \$50,000 | 27.78% |
| 57310 Dues & Subscriptions | \$245 | \$75 | | \$129 | \$500 | \$500 | | |
| 58000 Outlay | \$148,425 | \$7,360 | \$89,321 | \$89,109 | \$95,000 | \$105,000 | \$10,000 | 10.53% |
| 58530 Trucks | | | | \$4,215 | | | | |
| 51730 OPEB Liability | \$22,000 | \$22,000 | \$22,000 | \$35,000 | \$35,000 | \$35,000 | | |
| 57810 Staff Education | | \$614 | \$4,272 | \$160 | \$4,500 | \$4,000 | (\$500) | -11.11% |
| Debt Service | \$128,076 | \$170,303 | \$182,419 | \$273,146 | \$370,110 | \$406,517 | \$36,407 | 9.84% |
| 54000 Total: Direct Expenses | \$3,353,488 | \$3,026,949 | \$3,521,139 | \$3,808,501 | \$4,391,110 | \$4,440,017 | \$48,907 | 1.11% |
| TOTAL BUDGET | \$4,526,077 | \$4,171,049 | \$4,680,478 | \$4,967,630 | \$5,602,205 | \$5,709,221 | \$107,016 | 1.91% |
| <i>Indirect Expenses</i> | | | | | | | | |
| Administrative/ Other Charges | \$315,013 | \$325,100 | \$328,997 | \$352,262 | \$363,346 | \$377,022 | \$13,676 | 3.76% |
| Employee Benefits | \$353,658 | \$374,489 | \$396,695 | \$421,743 | \$498,068 | \$579,659 | \$81,591 | 16.38% |
| 54000 Total: Indirect Expenses | \$668,671 | \$699,589 | \$725,692 | \$774,005 | \$861,414 | \$956,681 | \$95,267 | 11.06% |
| Total: Enterprise Fund | \$5,194,748 | \$4,870,638 | \$5,406,170 | \$5,741,635 | \$6,463,619 | \$6,665,902 | \$202,283 | 3.13% |