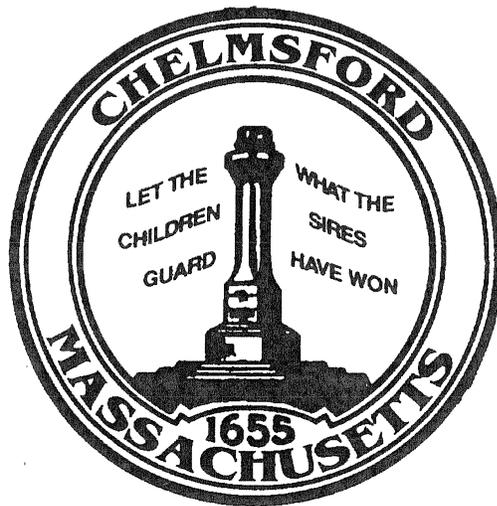


# Town of Chelmsford Massachusetts



## Proposed Fiscal Year 2026 Budget and Capital Improvement Plan

Paul E. Cohen  
Town Manager

April 11, 2025

# C H E L M S F O R D

## A READER'S GUIDE TO THE BUDGET

Budget documents traditionally are not easy to read. One reason is that most of us do not work with written budgets everyday and thus are uncertain as to what we should read. Budgets involve numbers, which make some people uncomfortable. Also, your time is limited and you want to make the best use of your efforts by reading only the essential sections. In order to address these issues, and to assist interested readers in making the budget understandable, we would like to suggest that it be read in the following order:

First, Appendix D at the back of this document contains a **Glossary of Terms** that the reader may want to refer to when using this document.

Second, the **Town Manager's Budget Message** (pages 1-7) contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Immediately following the Budget Message is the Town's **Vision Statement** and a general **Community Profile**.

Third, the budget itself is contained in **Budget Highlights & Summaries Section A**. This segment provides budget summaries which display revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget issues, and explains the Town Manager's rationale for budget recommendations.

Fourth, since the budget document is designed to present summary information first, and progressively become more in-depth, Sections B through F are designed to provide **Departmental Detail** according to functional budget categories such as Public Safety, Community Services, etc. Within each Department, detailed budgeted costs are shown for each line item under personnel and expenses. Staffing levels are also included for the upcoming fiscal year. These sections explain in detail how the expenditures contained in the Budget Highlights section were developed and what Town services will be provided.

Fifth, Section G contains information on **Miscellaneous Expense Categories** such as Employee Benefits, Insurance, Debt Service, Non-Appropriated Expenses and the FY2026 Warrant Articles. Lastly, Section H details the FY2026 **Capital Projects Budget** and contains detailed information on the Town's Annual **Capital Improvement Program**.

# ***TOWN OF CHELMSFORD MASSACHUSETTS***



Town Manager's Recommended Annual Budget  
For the Fiscal Year  
Beginning July 1, 2025 and ending June 30, 2026

## **Select Board**

*Erin Drew, Chair*

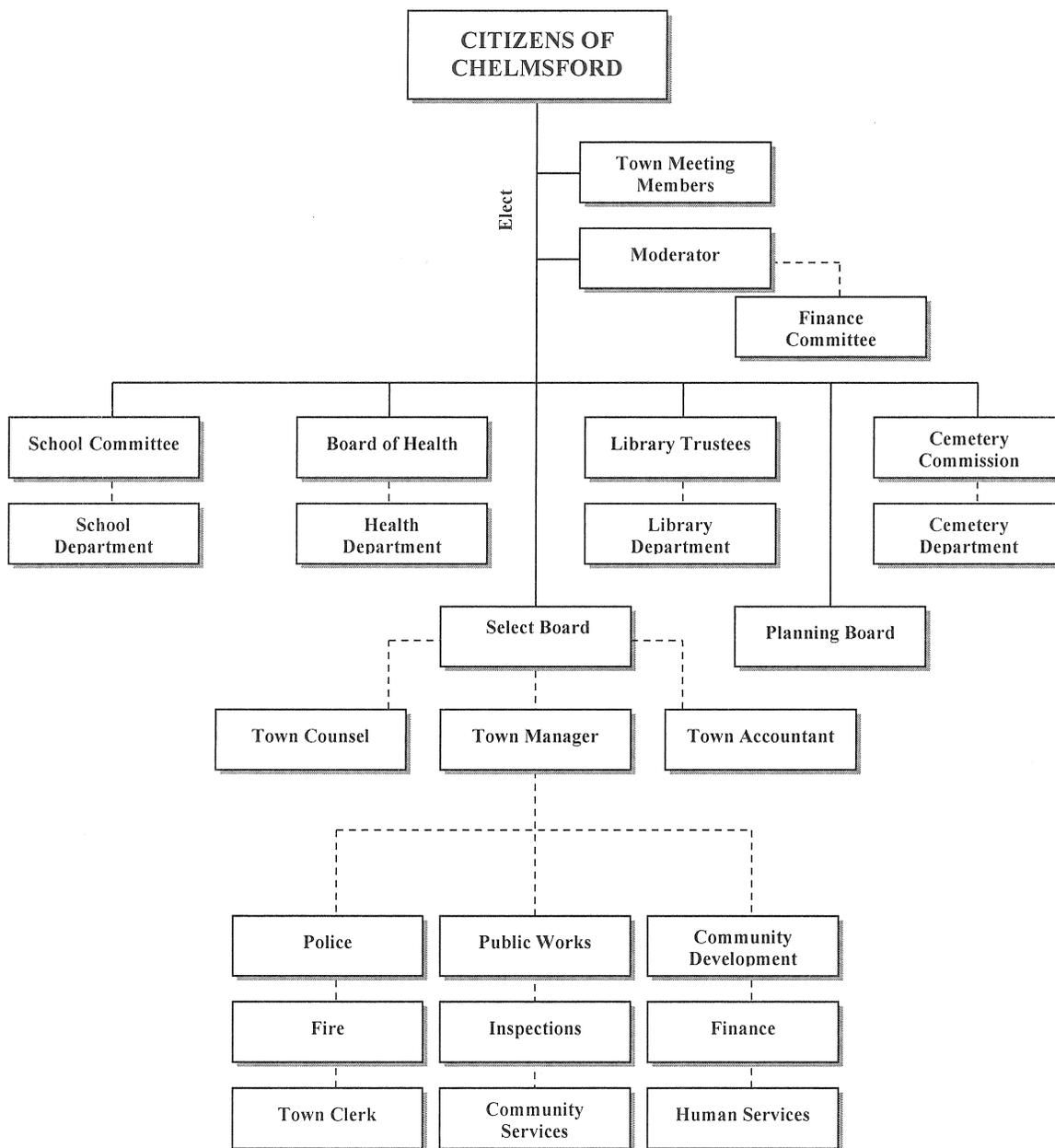
*Patrick Maloney, Vice Chair*

*Aaron Cunningham, Clerk*

*Jeffrey Hardy*

*Patricia Wojtas*

# Town Organizational Chart



Elected \_\_\_\_\_  
 Appointed - - - - -



**Fiscal Year 2026 Annual Budget**

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Chelmsford, MA 01824-2777

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Town Manager

(978) 250-5201  
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April 11, 2025

To the Select Board, Finance Committee,  
Town Meeting Representatives, Town Officials,  
and Chelmsford Residents:

In compliance with the Massachusetts General Laws and the Town of Chelmsford Home Rule Charter, I hereby present the proposed Fiscal Year 2026 Operating Budget and Capital Improvement Plan for the Town of Chelmsford. This year's operating budget amounts to \$168.4M, while the capital expenditure request stands at \$5.97M.

The proposed operating and capital budgets do not enable the Town to sustain its existing level of services. An extraordinary 17.8% increase in health insurance premiums for active employees and retirees under the age of 65, an 8.4% increase in the Town's assessment from the Middlesex County Retirement System, and inflationary increases in the cost of labor and goods stresses the funding for governmental operations. There remains uncertainty as to whether interest rates will fall or whether the country may enter an economic recession.

The proposed FY26 budget eliminates funding for the following General Government positions: business development director, community services coordinator, highway laborer, assistant health director, health inspector, and sundry part-time positions. The School Department's proposed budget eliminates four positions. The proposed FY26 operating budget does not include funding for unresolved collective bargaining agreements with the unionized public safety and library

employees for the period that begins at start of the upcoming fiscal year.

The town's unemployment rate currently hovers around 3.8%. The inadequate housing supply has led to a significant surge in the average assessed valuation for single-family homes in Chelmsford. Over the past fiscal year, this valuation increased to a record high of \$634,510.

Governor Maura Healey's proposed FY26 State budget would provide an additional \$569,760 in State aid to the Town of Chelmsford. This is an increase of 2.61%. The State Legislature has begun its hearings on a proposed FY26 State budget. The House of Representatives is scheduled to enact its version of the State budget at the end of April. The State Senate is scheduled to adopt its version by the end of May. A House-Senate conference committee will be formed to forge an agreement on the State's FY26 budget prior to the end of the legislative session at the end of July.

To address this revenue uncertainty, the proposed Town operating budget is based upon the Governor's proposed FY26 State budget. Aside from unexpected, extraordinary circumstances, each fiscal year the State Legislature's final State budget has provided communities with local aid in an amount that is at least equal to the Governor's proposal. Therefore, the budget estimates that the Town



would receive a total of \$22.41M in local aid revenue, along with local aid assessments of \$2.29M, for a net total of \$20.12M.

Local receipts, such as motor vehicle excise taxes, meals taxes, and hotel/room occupancy taxes are projected to increase by 4.73% (\$592K) to \$13.09M for the upcoming fiscal year. Approximately half of this revenue would come from the motor vehicle excise tax. This tax source has sustained because of higher manufacturers' suggested retail prices on vehicles.

### **Budget Principle**

This year's budget continues to be based upon the fundamental principle that the **Town's recurring revenues shall equal its recurring expenses**. While there remains uncertainty in revenues and expenditures during this unsettled period of federal governmental funding reductions and economic uncertainty, the proposed Town operating budget is based upon current information. The Town is expected to complete the current fiscal year with a surplus of revenues over expenditures. This will result in an increase in the Town's undesignated fund balance, also known as Free Cash, at the end of the fiscal year. The Free Cash can be deposited into the Town's Stabilization Fund, utilized for one-time capital expenditures such as additional road construction, and/or applied to reduce the Town's property tax levy.

As of April 1, 2025, the Town had a balance of \$16.6M in the General Stabilization Fund. The Stabilization Fund, as the name suggests, is a rainy-day fund to meet unexpected fiscal challenges. A sound financial practice for a community to maintain a fund balance of approximately 5 – 10% of its operating budget. The proposed Town operating budget is approximately \$168.4M. Therefore, the Town has a General Stabilization Fund balance of approximately 9.9% of the Town's budget, which is near the top of the targeted range. The

strong fund balance contributed to an upgrade in the Town's bond rating to AAA in June 2023. This was the first time that the Town has achieved the highest possible bond rating.

### **Budget Summary**

The proposed \$168.4M FY26 operating budget would fund all Town operations within the property tax limitations of Proposition 2 ½. The major sources of funding for the budget are \$128.9M from the property tax levy, \$22.4M in State aid, \$13.1M in local receipts, and \$4.0M in available funds. The proposed budget utilizes the Town's entire property tax levy capacity.

This year's budget does not maintain the current service level of governmental operations. The budget does not include funding for the initial year of the new collective bargaining agreements with unionized public safety and library employees. The budget includes a 2.5% increase to the pay schedules for the non-union General Government employees.

The budget provides a \$1.77M increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$75,650,000. This is a 2.40% funding increase for the School Department budget.

The Town's assessment for Nashoba Valley Technical High School increases by \$16,559 (.41%). This increased assessment reflects the enrollment of eight fewer Chelmsford students at the vocational high school. As of October 1, 2024, Chelmsford had a total of 210 students (27.49%) of the district members' 764 student enrollment. The Town's \$4,053,630 assessment includes \$151,047 for the debt service for the school's recent roof project.



Health insurance costs continue to comprise a significant and increasing share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to a level that is equivalent to those provided under the most-subscribed plan under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by 17.77%. The proposed budget for health insurance equals \$18.8M, which means that more than one out of every nine dollars in the Town's operating budget is expended on health care premiums.

An additional \$1,012,292 (8.38%) is budgeted to fund the Town's assessment from the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$13,090,444. Approximately \$11.34M of this assessment is payment towards the Town's \$116M unfunded pension liability. The unfunded pension liability is scheduled to be paid off in the year 2037.

The proposed FY26 operating budget includes \$1.5M in funding towards the Town's \$101.3M unfunded Other Post-Employment Benefits (OPEB) liability. The proposed funding level is level funded. Thus far, the State Legislature has not shown any interest in adopting any OPEB reform legislation.

### **Capital Expenditure Plan**

To meet the Town's ongoing capital expenditure needs, the budget includes a \$5.97M capital improvements program. The proposed capital investment is approximately 3.5% of the Town's \$168.4M operating budget. Capital funding has increased by \$90K over the prior fiscal year. The funding level is expected to increase in future years due to the Town's aging infrastructure that includes 28 buildings and the inflationary costs for construction because of increases in the cost of petroleum,

steel, building materials and labor. The Town's recent town-wide road assessment revealed a \$39M cost to bring all 181 miles of Town-owned public ways to standard and the recent town-wide sidewalk assessment reported a \$20M cost to repair and replace the Town's 46.5 miles of sidewalks.

Funds are requested to replace a portion of the McCarthy Middle School roof (\$1M), install secure entrances at school buildings (\$877.5K), construct road and sidewalk improvements (\$800K), replace the boiler at the McCarthy Middle School (\$700K), replace a portion of the HVAC system at the Adams Library (\$450K), resurface the parking lot at the police station (\$405K), and resurface the parking lot at the Adams Library.

### **Property Tax Revenue**

The proposed Fiscal Year 2026 operating budget amounts to \$168.4M. Property taxes comprise 77% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$4.33M (3.48%) to a total of \$128.9M. This includes the allowed \$3.09M increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$2.0M of new growth in the property tax base.

The excluded debt to fund the debt service for the 2007 high school and middle school renovation projects has been extinguished. All that remains is the excluded debt for the new DPW facility. As a result, excluded debt decreases by \$808K (-75.47%). The projected excluded debt service for the upcoming fiscal year is reduced to \$273K.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY20 – FY25), the average single-family property tax bill in the Town of



Chelmsford has increased from \$7,362 to \$8,820. This is a 19.80% increase of \$1,458, which is above an annual compounded increase of 2.5%. This has occurred during a period when the appreciation of residential property values has increased at a significantly greater rate than commercial property values.

**The fact that Chelmsford's statewide ranking in the amount of its average single-family property tax bill has dropped from 68<sup>th</sup> in FY20 to 84<sup>th</sup> in FY25 indicates that the growth in the Town's property tax levy is below the overall increase in property taxes across the Commonwealth. Moreover, this ranking is significantly better than the Town's 61st place ranking from eighteen years ago.**

#### State Aid

The Town's projected FY26 State Aid amounts to \$22.41M. This is an increase of \$570K (2.61%). This funding level fails to keep pace with inflation. Chapter 70 educational aid increases by \$385K (2.62%). This amount is based on the State's continued implementation of the Student Opportunities Act, which included adjustments for increased enrollment, inflation, and adjustments to the definition of student poverty levels.

Chelmsford's proposed Chapter 70 education amounts to \$15.07M, which comprises approximately 2/3<sup>rd</sup>s of local aid for the upcoming fiscal year. Unrestricted General Government Aid is projected at \$6.39M, which is a 2.2% increase of \$137K. The balance of local aid is largely comprised of School Choice receiving tuition (\$322K), charter school tuition reimbursement (\$167K) and the reimbursement for exemptions for elderly and veterans property tax relief programs (\$280K).

The projected \$22.41M funding level in local aid will be offset by approximately \$2.29M in local aid assessments. State assessments for

charter school and school choice tuitions are estimated to total \$1.86M. This is a decrease of \$4K (-.22%) over the current fiscal year.

#### OPEB Liability Trust Fund

Providing \$1.5M towards the Town's OPEB liability serves to continue to address this significant growing unfunded liability to future generations. For the past thirteen fiscal years, Town Meeting has deposited funds into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$28M.

The Town's unfunded OPEB liability is approximately \$101M. Chelmsford would need to appropriate \$1.5M, increasing by 3% annually, over the next 30 years to eliminate this liability. The State Legislature has not enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third.

#### General Stabilization Fund

The current General Stabilization Fund balance is \$16.6M. Sound financial practice and the Town's fiscal policy provide that the Town should maintain combined Free Cash and Stabilization Fund balances that total between 5% and 10% of the Town's operating expenditures. With the federal funding reductions and an uncertain economy, the Town should consider appropriating Free Cash from the current fiscal year's operating budget that ends on June 30 into the Stabilization Fund at the Fall Annual Town Meeting. The Free Cash amount is expected to be certified by the Massachusetts Department of Revenue in August after the Town Accountant submits the balance sheet from the close of this fiscal year.



## Local Receipts

The FY26 budget includes a projection of \$13.09M in local receipts. This forecast is approximately 4.73% greater (\$592K) than the budget for the current fiscal year.

Motor vehicle excise taxes totaling \$6.15 million account for approximately half of the Town's estimate of \$13.09M in FY26 local receipts. This funding amount is \$250K (4.24%) greater than the current budget amount. Motor vehicle purchases and leases are expected to continue despite the ongoing increases in the suggested retail price for automobiles increases during this high inflationary period. Local meals taxes are projected to increase by \$100K (11.76%) due to the increased cost of dining. Local room excise taxes are forecast to increase by \$75K to \$575K due to the continued use of the Town's hotels to house homeless people. Permit fees are projected to increase by \$50K at \$1.7M for commercial and residential construction work.

## Expenditure Distribution

The Fiscal Year 2026 operating budget does not maintain the current service level of operations for all town departments. However, there are not any significant reductions to education, public safety, and public works.

The proposed operating budget does not include funding for the initial year of the unresolved collective bargaining agreements with the General Government's unionized public safety and library employees. The General Government's non-union employee compensation plan will increase by 2.5% for the upcoming fiscal year. Those employees who are not at the top step of their pay scale will receive a step increase to reflect the value of an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$1.77M (2.40%) to a total amount of \$75.65M. Details regarding the

School Department's proposed FY26 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by \$16K (.41%) to a total amount of \$4.04M in FY26. The assessment accounts for a decrease of eight students from Chelmsford. The Town's enrollment stands at a total of 210 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech exceeds \$23K.

Funding for the Town's General Government (non-School Department) departmental operations would increase by only \$222K (.58%) for the upcoming fiscal year. This provides funding for a 2.5% increase in the pay scale and step increases for non-union employees; solid waste and recycling collection, building maintenance and library expenses. This does not include funding for unresolved collective bargaining agreements with the Town's unionized public safety and library employees. The Town will operate with a staffing level of approximately 255 employees.

The budget eliminates funding for a Community Services Coordinator. This person served as a resource and advocate for a growing number of residents in our community who are currently underserved when confronted by the challenges associated with job loss; behavioral and physical health issues such as abusive relationships, depression, substance abuse, dementia, hoarding, physical disability; homelessness; and hunger.

Public safety expenditures would increase by \$436K (2.55%). All existing personnel are maintained in the budget. The funding amount will further increase once funding is requested for unresolved collective bargaining agreements for the initial year of contracts that will begin at the start of the upcoming fiscal year. A total of 36,638 calls were responded to



by the police department during the last calendar year.

Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty. The number of Fire Department response calls remained unchanged at 6,369 during the past calendar year. The Town's aging population has resulted in greater calls for medical assistance.

The Public Works expense budget receives an increase of 1.69% or \$96K for an ongoing total of \$5.78M. Most of this funding increase is required for solid waste and recycling collection and disposal costs. There has been a significant increase in disposal tonnage costs and collection costs for these contracted services. The Snow and Ice budget is level-funded at a total of \$1.15M. This occurs despite higher costs for road salt, fuel, and the increased cost for contracted snow removal operators due to the shortage of vendors offering to perform this work. Hopefully, the Town will experience a mild winter as has been the trend during the past few fiscal years. The Public Works budget contains level funding for public tree care at a total of \$90,000.

The Municipal Facilities Department \$2.66M budget includes funding for all current maintenance employees. This is an increase of \$29K (1.10%). Facilities maintains 28 buildings across the community, as well as park and non-conservation common lands. Maintenance needs for the Town's aging municipal buildings have fueled the growth in this budget.

The Community Services budget decreases by \$212K for the upcoming fiscal year. A level budget of \$1.66M will support the operations of the Chelmsford Center for the Arts (\$168K), maintaining the Senior Center's staffing levels and operations, and significantly reduce the Health Department's staffing/funding by

\$125K (-17.35%). The budget also eliminates funding for the Community Services Coordinator. The veterans' benefits line item is reduced by \$30K to a level of \$110,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY26 operating budget will fund Library operations at a level that is 3.82% greater (\$93K) than the current fiscal year. This proposed budget for library operations eliminates funding for Sunday hours at the Adams library, while increasing moneys for books and periodicals to meet the certification funding levels required by the State Board of Library Commissioners.

The cost of employee benefits continues to strain the Town's budget. The Town's assessment from the Middlesex Retirement system will increase by \$1.01M (8.38%) to a total of \$13.09M. This increase is the result of an actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2037. The Town's health insurance premiums will increase by 17.77% for the upcoming fiscal year. The budget for the Town's share of active employee and retiree health care plan premiums is \$18.8M. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to \$35,317. The Town pays 75% of this premium, an amount that will equal \$26,488. As noted earlier, the Town's contribution to the Other Post Employment Benefits (OPEB) trust fund is level funded at \$1.5M. The long-term goal is to fully-fund this retiree health insurance obligation by 2055.

The Town's non-excluded debt service is forecast to increase by \$686K (9.62%) to a total of \$7.82M in Fiscal Year 2026. The Town's excluded debt service, which will only consist of the DPW facility will decrease by \$834K (-75.34%) as the Town continues its level-principal annual debt service payments.



## Looking Ahead

The continuation of high inflation in healthcare, labor, and goods/services is stressing the operations of schools, municipal offices, businesses, and other societal activities. The Federal Reserve has not attained the goal of returning inflation to the 2.0% target/recent level. The federal governments funding reductions and tariff activity creates economic uncertainty, including the risk of an economic recession. An economic downturn would impact federal, state, and local revenues and expenditures.

The proposed FY26 operating budget will enable the Town to address the known budgetary challenges as we approach the start of the fiscal year on July 1. As conditions change when we approach the October Fall Annual Town Meeting, adjustments to the proposed FY26 operating budget may be necessary.

This budget slightly reduces the Town's limited staffing levels. However, I recognize the important role that Chelmsford's employees contribute to the quality of public safety, education, and other municipal services. Many of our employees are Chelmsford residents who confront the same challenges as their neighbors in making ends meet during this economic instability.

The Town has made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure. However, inflation will require the Town to provide additional increases in funding levels to maintain its Town's 28 aging buildings, its 181 miles of Town-owned roadways, and other infrastructure. The recent comprehensive facilities assessment for the School Department's nine buildings details the significant investment that is required to maintain our school infrastructure. The Town

has entered the Project Feasibility stage with the Massachusetts School Building Authority to explore the construction of a new middle school. This would relieve the crowded conditions at the elementary and middle schools and help to prepare all students for tomorrow's work force. The current economic conditions with rising interest rates present a challenge to preserve and modernize older school buildings for use by the next generation.

This year's budget process has been another cooperative effort by members of the Select Board, School Committee, Finance Committee, and Town employees. All of us have continued to work together during these extraordinary times. We continue to strive to explore cost efficiencies and to present clear information to the community. We will continue to work together to address the challenges that lie ahead.

Please contact my office if you need any additional information regarding my proposed FY26 operational budget and capital expenditure plan. Please attend the Spring Annual Town Meeting on Monday, April 28 to participate in the governance of our community.

Respectfully submitted,

Paul E. Cohen  
Town Manager



### **BUDGET PROCESS TIMELINE**

#### **August/September**

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts
- Capital Budget Manual distributed to all Departments.

#### **October**

- Operating Budget Manual sent out to Departments
- Updated Five-Year Financial Forecast presented to Town Meeting

#### **November**

- Capital Requests Submitted & Reviewed by Capital Planning Committee
- Final Tax Rate set.

#### **December/January**

- Town Manager Reviews Requests and Develops Operating Budget
- Town Manager & Capital Planning Committee Develop Capital Budget

#### **January**

- Proposed Operating and Capital Budgets Presented to Board of Selectmen and Finance Committee

#### **February/March**

- Finance Committee Holds Public Budget Hearings

#### **April**

- Proposed Operating and Capital Budgets Presented to Town Meeting

#### **June/July**

- June 30 Current Fiscal Year 2025 Ends
- July 1 Fiscal Year 2026 Begins
- State Budget typically passed with Final State Aid numbers (aka "Cherry Sheets")

#### **October**

- Fall Town Meeting makes adjustment to FY2026 Budget as needed.



## COMMUNITY VISION & VALUES STATEMENTS



**VISION:** *The Town of Chelmsford will be a livable, inclusive, diverse, welcoming, multigenerational community. Mindful of our historic past, we are adaptive and responsive to our dynamic environment. Our residents enjoy excellence in education, access to open space, and a vibrant, sustainable quality of life.*

*Adopted by the Select Board  
July 27, 2020*

### **VALUES:**

Inclusiveness and Diversity

Stewardship

Civic and Community Engagement

Fiscal Responsibility

Transparency, Honesty and Integrity

Sustainability

Respect and Empathy

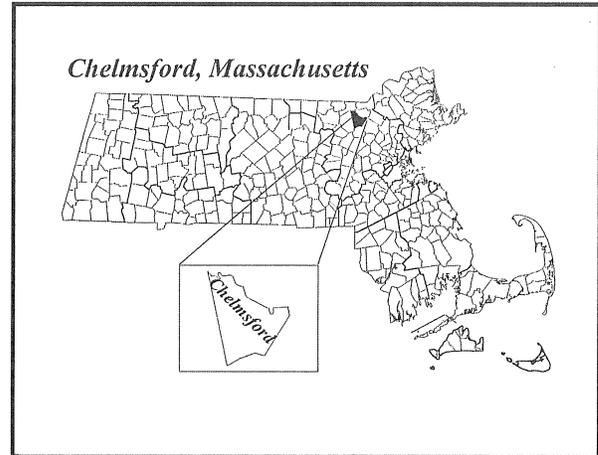
Innovation, Adaptability, and  
Creativity

Accountability

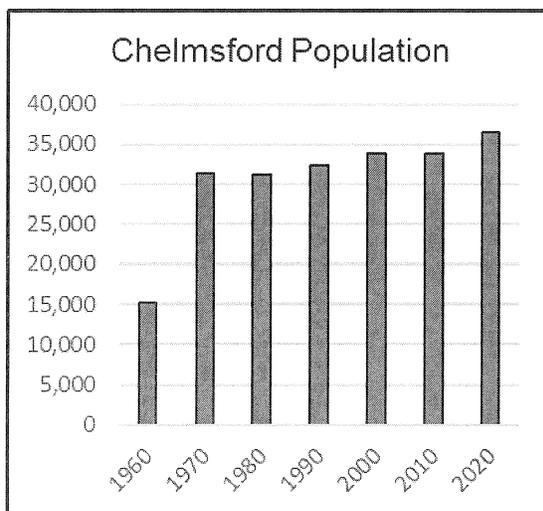
## COMMUNITY PROFILE

Chelmsford is a suburban community which offers country-like charm and atmosphere while providing access to modern infrastructure, abundant educational and cultural opportunities, a mix of retail establishments and restaurants, a variety of housing options, and a stable and prospering business environment. These attributes make Chelmsford an attractive community in which to live, shop and work.

Chelmsford was incorporated in 1655, and over its long history, the Town has naturally experienced numerous changes. As the fastest growing Massachusetts community during the 1960's, Chelmsford was transformed from a quiet, rural agriculturally oriented community of 9,407 persons in 1950 to that of a thriving residential suburban town of 31,432 by 1970. Between 1970 – 2010, the Town population remained relatively steady. The 2020 census revealed that the current population has increased by 2,590 persons from 33,802 in 2010 to 36,392.



Occupying a land area of approximately 22.54 square miles, the Town is primarily a residential community with an increasing amount of commercial and industrial activity. Based on fiscal year 2023 assessed valuations, approximately 85% of the property was residential while 15% was commercial and industrial. Retail trade is concentrated in several areas of the Town within commercial malls and urbanized centers with historically significant buildings. Situated in northern Middlesex County approximately 24 miles north of Boston and part of the Merrimack Valley, Chelmsford is adjacent to the city of Lowell, just south of the New Hampshire border.



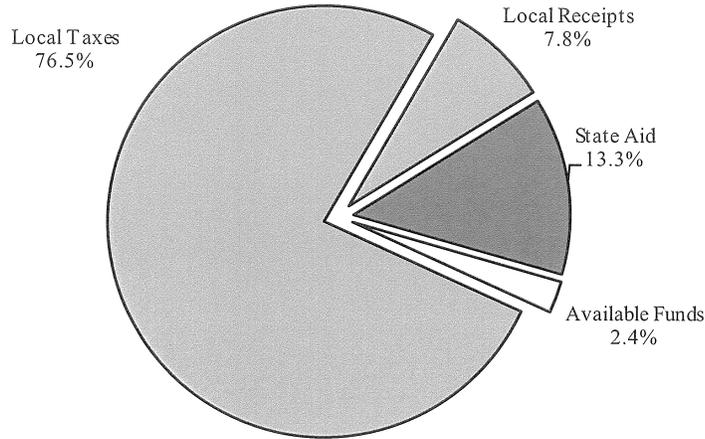
Because Chelmsford is located at the intersection of Route 3 and Interstate 495, it is easily accessible. State Routes 4, 27, 40, 110, and 129 also pass through various sections of the Town. The location and its road network make Chelmsford a prime area for many commuters from eastern Massachusetts and southern New Hampshire.

Chelmsford has seen tremendous growth and change which have occurred with improved roadways, public sewers, and a more vibrant regional economy. These attributes remain today, inviting new growth and economic expansion.

# **A: Budget Highlights**

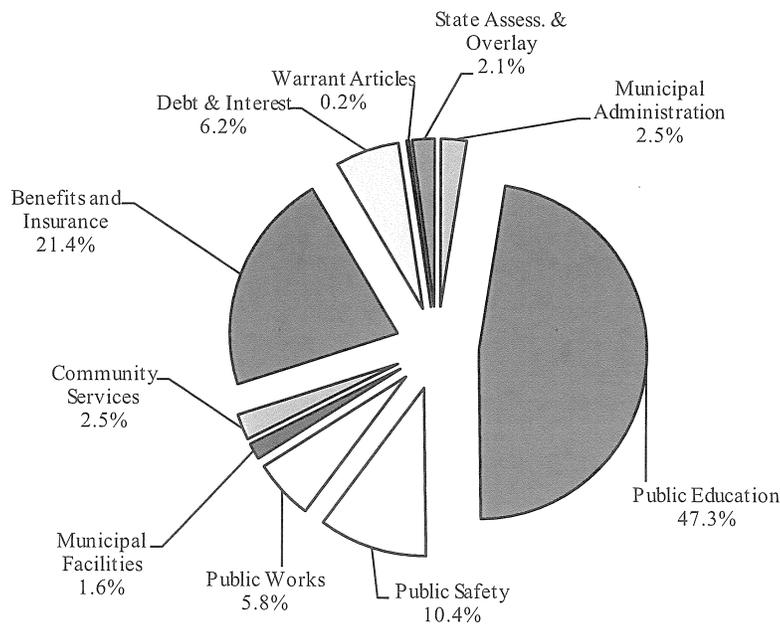


### Where the Money Comes From



**TOTAL REVENUE \$168,427,561**  
Fiscal Year Ending June 30, 2026

### Where the Money Goes





# Proposed Budget

A-2

	<u>FY2025 BUDGET</u>	<u>FY2026 PROPOSED</u>	<u>CHANGE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
Property Tax	\$124,569,867	\$128,904,440	\$4,334,573	3.48%
State Aid	\$21,842,705	\$22,412,465	\$569,760	2.61%
Local Receipts	\$12,501,933	\$13,093,805	\$591,872	4.73%
Available Funds	\$3,870,291	\$4,016,851	\$146,560	3.79%
<b>Total Revenue:</b>	\$162,784,796	\$168,427,561	\$5,642,765	3.47%

	<u>FY2025 BUDGET</u>	<u>FY2026 PROPOSED</u>	<u>CHANGE</u>	<u>% CHANGE</u>
<b>Expenditures</b>				
Municipal Administration	\$4,280,557	\$4,147,864	(\$132,693)	-3.10%
Chelmsford Public Schools	\$73,880,000	\$75,650,000	\$1,770,000	2.40%
Nashoba Valley Technical HS	\$4,037,071	\$4,053,630	\$16,559	0.41%
Out of District	\$0	\$0	\$0	
Public Safety	\$17,115,430	\$17,551,331	\$435,901	2.55%
Public Works	\$9,231,435	\$9,311,855	\$80,420	0.87%
Municipal Facilities	\$2,626,549	\$2,655,569	\$29,020	1.10%
Cemetery Commission	\$445,904	\$466,536	\$20,632	4.63%
Community Services	\$1,967,153	\$1,662,808	(\$304,345)	-15.47%
Library	\$2,429,238	\$2,522,004	\$92,766	3.82%
Benefits & Insurance	\$32,014,452	\$36,008,221	\$3,993,769	12.47%
Debt Service	\$10,547,367	\$10,388,072	(\$159,295)	-1.51%
Warrant Articles	\$510,000	\$400,000	(\$110,000)	-21.57%
State Assessments & Overlay	\$3,699,640	\$3,609,671	(\$89,969)	-2.43%
<b>Total Expenditures:</b>	\$162,784,796	\$168,427,561	\$5,642,765	3.47%

FY2025 Budget Adjusted for Free Cash Transfers



**FY2026 Revenue Budget - Overview**

The Town of Chelmsford’s revenue base is budgeted to increase by \$5.6M or 3.5% to \$168.42M after adjusting the FY25 budget for transfers of free cash. Property taxes account for nearly 77% of total revenue and the annual increase in the tax levy is constrained under State Law by Proposition 2 ½ as described in greater detail on page A-5. The limitations of Proposition 2 ½ increased pressure on the FY26 operating budget as the Town was forced to absorb extraordinary cost increases for energy, materials, services, health insurance, pension obligations, and wages that far exceed the growth in revenue. Many of these significant cost increases have resulted from an elevated national inflation rate since 2021.

New growth in the property tax levy is estimated at \$2.0M due to a real estate market for residential properties that remains strong and the expected completion of a major residential rental development. Overall, property tax revenues are forecasted to increase by 3.44% at \$4.28 million. The proposed FY2026 budget is within the Town’s property tax levy limit. Total State Aid to the Town is expected to increase by \$569,760 or 2.6% to \$22.41M. Over 67% of the increase in State Aid is due to the increased funding level for Chapter 70 School aid for public education. Local receipts are budgeted to increase by 4.7% or \$591,872 to \$13.09M.

**Actual & Budgeted Revenues**

<b>FY</b>	<b>Revenues</b>	<b>% increase</b>
*2017	\$126,920,793	3.39%
*2018	\$129,025,594	1.66%
*2019	\$135,220,020	4.80%
*2020	\$139,371,461	3.07%
*2021	\$144,520,295	3.69%
*2022	\$150,668,281	4.25%
*2023	\$152,398,081	1.15%
*2024	\$163,390,020	7.21%
**2025	\$162,784,796	-0.37%
**2026	\$168,427,561	3.47%
*Actual	**Budgeted	

Excludes Sewer Enterprise Revenue

The Town’s revenue is divided into four main categories: property taxes, state aid, local receipts, and available funds. The Fiscal Year 2026 total revenue of \$168.42 million does not include any additional revenue from Certified Free Cash or the Town’s General Stabilization Fund. Following the end of the current fiscal year, the Massachusetts Department of Revenue will examine the Town’s balance sheet and issue a certification of the Town’s Free Cash. At the Fall Annual Town Meeting, a request will be made to transfer the Free Cash to the Town’s Stabilization Fund.



### Property Taxes

Property taxes are the largest single revenue source for the Town and are expected to account for 77% of total revenue in the next fiscal year.

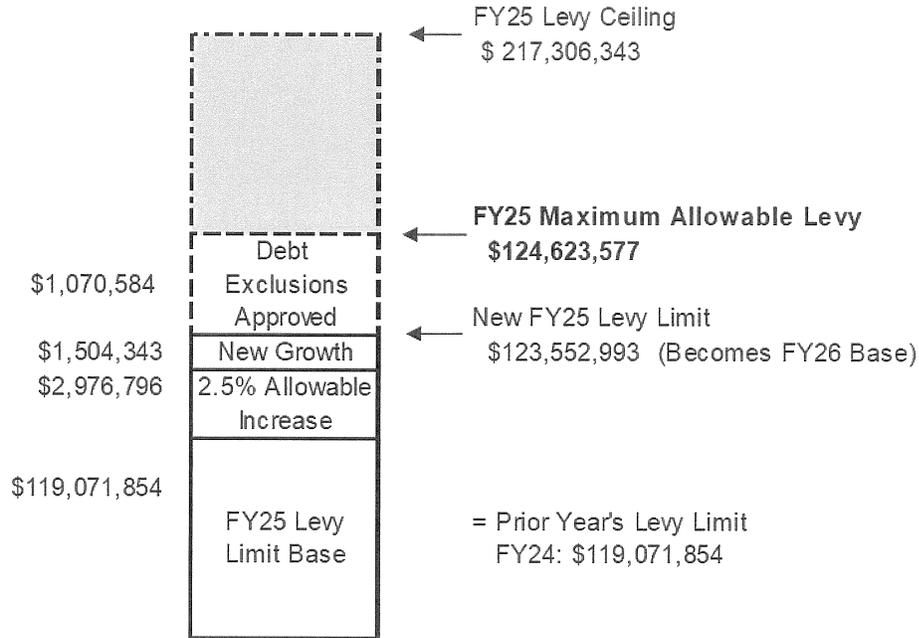
Property taxes are levied on real property (land & buildings) and taxable business personal property (equipment). In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every year. The Massachusetts Department of Revenue (DOR) has established FY2026 as the next certification year for the values of all real and personal property. Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their “full and fair cash value.” This limit is known as the “levy ceiling.” Annual levy increases may not exceed 2½% more than the previous year’s levy plus the taxes generated from any new properties added to the tax rolls. This maximum increase in the annual levy is known as the “levy limit.” Any Proposition 2½ override and/or debt exclusion amounts voted are added to the levy limit. Calculation of the maximum allowable tax levy under Proposition 2 ½ is explained further on the next page.

For Fiscal Year 2026, the Town’s property tax revenues are projected to increase by \$4.28 million (3.4%). The increase consists of the \$3.08 million allowed 2.5% increase in the prior fiscal year’s property tax base, \$2.0 million in estimated new growth from construction, and a decrease of \$0.80 million in excluded debt service for the sewer, school, and public works facility construction projects. The Town’s excluded debt service peaked at \$8.2 million back in FY 2008. For FY2026, excluded debt service declines by \$807,962 to \$262,622 due to the retirement of the Secondary School renovation project bond. The remaining excluded debt service for the DPW facility on Alpha Rd. will be retired by FY2030. Following voter approval of a \$25M debt exclusion in November 2024 for the construction and renovation of the South and West Fire Stations, it is anticipated that excluded debt service will increase by an estimated \$2.1M beginning in FY2027.

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	% Change
<b>LOCAL TAXES</b>						
Base Factor	\$106,109,294	\$110,234,601	\$114,695,046	\$119,071,854	\$123,552,993	3.76%
2 1/2 increase	\$2,652,732	\$2,755,865	\$2,867,376	\$2,976,796	\$3,088,825	3.76%
New Growth	\$1,472,575	\$1,704,580	\$1,509,432	\$1,504,343	\$2,000,000	32.95%
Override						
Debt Exclusion	\$3,144,834	\$2,033,907	\$1,633,641	\$1,070,584	\$262,622	-75.47%
Levy Limit	\$113,379,435	\$116,728,953	\$120,705,495	\$124,623,577	\$128,904,440	3.44%
Levy Used/ Collected	\$111,899,277	\$115,950,274	\$120,666,261	\$124,569,867	\$128,904,440	3.48%
Excess Levy Capacity	\$1,480,158	\$778,679	\$39,234	\$53,710	\$0	



How is the Town’s Levy Calculated Under Proposition 2 ½?



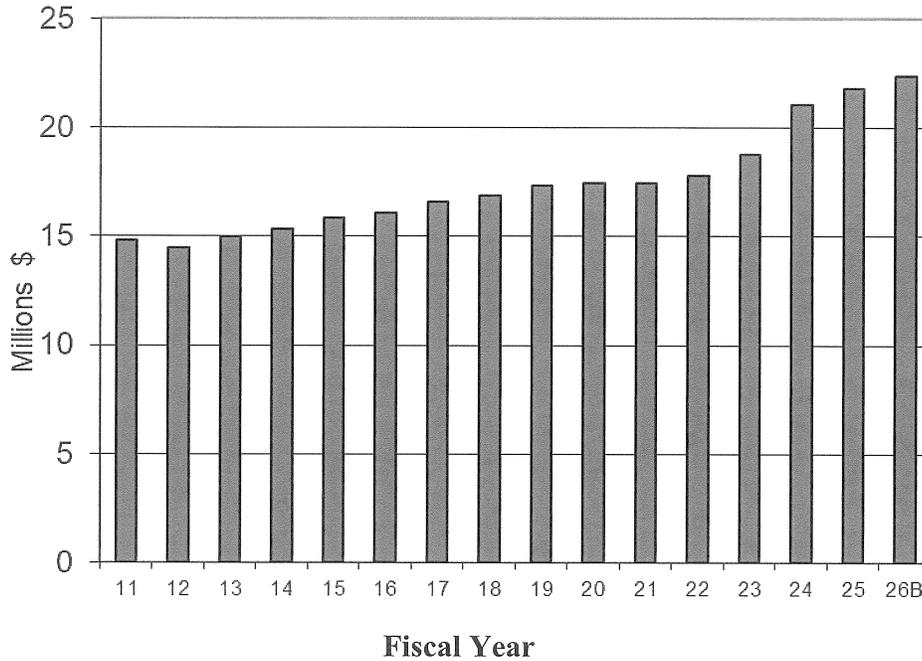
**State Aid**

State Aid, the Town’s second largest revenue source, is projected to increase by \$569,760 or nearly 2.6% from FY2025 and is expected to be funded at \$22.41M for FY 2026. State Aid figures included in the recommended budget for FY 2026 are based on the Cherry Sheet estimates (House 1) that were released with Governor Healey’s State budget proposal on January 22, 2025.

The actual amount of State Aid received is subject to change as legislative budget deliberations continue in the months ahead. Traditionally, the House debates the budget in April while the Senate approves its version in May. State Aid represented 13.0% of the Town’s revenue in FY25. In the upcoming fiscal year, State Aid’s total share of revenue is expected to increase slightly to 13.3%.



State Aid



State Aid

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
<b>Education</b>						
Chapter 70	\$ 11,199,428	\$ 11,348,108	\$ 11,962,155	\$ 14,141,800	\$ 14,680,624	\$ 15,065,524
Charter Tuition/ Capital Facility	\$ 195,909	\$ 235,724	\$ 303,661	\$ 144,980	\$ 135,773	\$ 166,832
School Choice Rec. Tuition	\$ 228,569	\$ 263,093	\$ 252,481	\$ 290,553	\$ 401,517	\$ 319,667
<i>sub-total of Education:</i>	<i>\$ 11,623,906</i>	<i>\$ 11,846,925</i>	<i>\$ 12,518,297</i>	<i>\$ 14,577,333</i>	<i>\$ 15,217,914</i>	<i>\$ 15,552,023</i>
<b>General Government</b>						
Unrestricted Gen. Government Aid	\$ 5,389,609	\$ 5,578,245	\$ 5,879,470	\$ 6,067,613	\$ 6,249,641	\$ 6,387,133
Veterans Benefits	\$ 94,455	\$ 99,397	\$ 96,252	\$ 121,336	\$ 93,958	\$ 85,063
Exemption Reimbursement	\$ 265,648	\$ 222,197	\$ 214,018	\$ 191,200	\$ 172,559	\$ 279,768
State Owned Land	\$ 5,661	\$ 6,440	\$ 8,267	\$ 9,295	\$ 9,524	\$ 9,524
Library Offset	\$ 53,651	\$ 64,381	\$ 92,863	\$ 89,105	\$ 99,109	\$ 98,954
<i>sub-total of General Government:</i>	<i>\$ 5,809,024</i>	<i>\$ 5,970,660</i>	<i>\$ 6,290,870</i>	<i>\$ 6,478,549</i>	<i>\$ 6,624,791</i>	<i>\$ 6,860,442</i>
<b>Total State Aid:</b>	<b>\$ 17,432,930</b>	<b>\$ 17,817,585</b>	<b>\$ 18,809,167</b>	<b>\$ 21,055,882</b>	<b>\$ 21,842,705</b>	<b>\$ 22,412,465</b>



The following is a detailed explanation of a few key accounts which together comprise over 96% of Chelmsford's projected State Aid.

➤ Chapter 70 School Aid

**Chelmsford's Chapter 70 School Aid is projected to be funded at \$15,065,524, an increase of \$384,900 or 2.6% for FY 2026. The anticipated increase for FY26 is equivalent to just over \$75 per student and remains far below the increasing cost of providing public education. Chapter 70 aid represents nearly two-thirds of all State Aid received by the Town. Governor Healey's proposed State budget fully funds the fifth-year implementation of the Student Opportunity Act. On a statewide basis, Governor Healey's FY26 State budget proposes funding Chapter 70 School Aid at a 6% increase over FY25.**

➤ Unrestricted General Government Aid

For FY 2026, Chelmsford is projected to receive an estimated \$6.38M in Unrestricted General Government Aid (UGGA), an increase of \$137,492 or 2.2% from the amount the Town expects to receive in FY2025. Governor Healey's State budget provided a 2.2% increase in UGGA funding for municipalities that is essentially equivalent to the consensus projected growth estimate in State tax revenues. **It is important to note that the \$6.38M of UGGA the Town expects to receive in FY26 remains just \$70,193 more than the combined total of Lottery Aid and Additional Assistance the Town received back in FY2008 and does not consider the effect of inflation over these 18 years. This is one of the primary reasons that property taxes have funded a greater share of the Town's operating budget in recent years.**

➤ Charter School Tuition Assessment Reimbursements

The State provides some financial assistance to mitigate the fiscal impact on those communities that are assessed State Aid charges for the tuition for those students that attend Commonwealth charter schools. The first year, the State reimburses 100% of the increase of Charter tuition in the current year over the prior fiscal year. The reimbursement level then declines to 60% in the second year and to 40% in the third year.

For Fiscal Year 2026, the Town of Chelmsford is projected to receive a tuition reimbursement of \$166,832 an increase of \$31,059 from the current funding level. Correspondingly, our projected tuition assessment is projected to decrease by \$4,022 to \$1,857,511 resulting in a net decreased cost of \$35,081. Charter School Tuition reimbursement and assessment are uncertain and subject to change after being updated to reflect spring enrollment data and final tuition rates.



### Local Receipts

The third source of revenue for the Town's budget is Local Receipts. Local Receipts includes a variety of fees, permits, fines, and license related monies that the Town receives, as well as interest that is earned on investments or paid by late taxpayers.

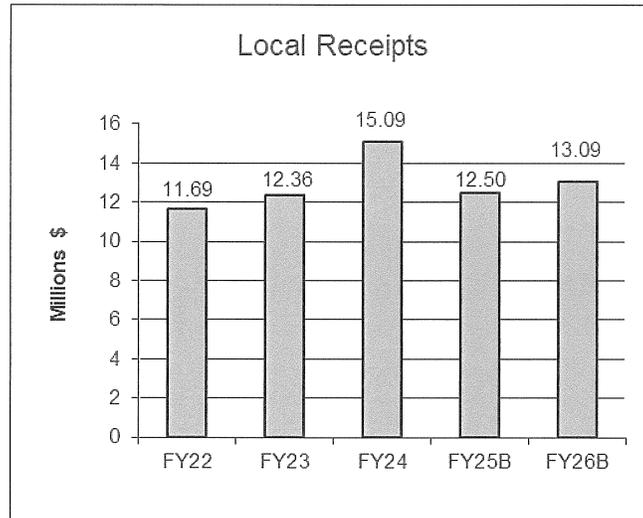
#### Local Receipts

	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Budgeted	Budgeted
Motor Vehicle Excise	\$ 5,731,006	\$ 5,721,313	\$ 6,153,573	\$ 5,900,000	\$ 6,150,000
Meals Tax (.75%)	\$ 722,591	\$ 805,865	\$ 928,271	\$ 850,000	\$ 950,000
Interest on Late Taxes	\$ 486,161	\$ 486,345	\$ 458,257	\$ 495,000	\$ 495,000
Fees	\$ 311,902	\$ 342,540	\$ 329,139	\$ 310,000	\$ 310,000
Rental Income	\$ 92,250	\$ 46,550	\$ 141,862	\$ 45,000	\$ 90,000
Dept Revenue- Schools	\$ 170	\$ 145	\$ 140	\$ 150	\$ 150
Dept Revenue- Cemetery	\$ 180,460	\$ 150,304	\$ 147,125	\$ 150,000	\$ 150,000
Dept Revenue- Other	\$ 181,779	\$ 302,720	\$ 238,296	\$ 301,783	\$ 264,345
Alcohol Licenses	\$ 86,000	\$ 88,500	\$ 95,700	\$ 90,000	\$ 100,000
Other Licenses	\$ 144,899	\$ 123,383	\$ 114,520	\$ 125,000	\$ 125,000
Permits	\$ 1,617,158	\$ 1,383,276	\$ 3,254,301	\$ 1,650,000	\$ 1,700,000
Fines & Forfeits	\$ 138,089	\$ 139,627	\$ 157,293	\$ 140,000	\$ 150,000
Interest Investment	\$ (46,470)	\$ 513,253	\$ 1,018,018	\$ 450,000	\$ 500,000
Miscellaneous	\$ 460,640	\$ 352,349	\$ 484,369	\$ 450,000	\$ 450,000
Solar Net Metering	\$ 902,807	\$ 1,136,973	\$ 869,084	\$ 900,000	\$ 900,000
IT Contract- Housing Auth.					\$ 39,310
Hotel Tax	\$ 468,208	\$ 504,229	\$ 585,258	\$ 500,000	\$ 575,000
LRTA	\$ 45,254	\$ 44,380	\$ 44,387	\$ 45,000	\$ 45,000
Misc., Non-Recurring	\$ 170,610	\$ 226,465	\$ 70,781	\$ 100,000	\$ 100,000
<b>Total:</b>	<b>\$ 11,693,514</b>	<b>\$ 12,368,217</b>	<b>\$ 15,090,374</b>	<b>\$ 12,501,933</b>	<b>\$ 13,093,805</b>

For FY26 the Town's Local Receipts are projected to increase by 4.7% to \$13.09M. Most taxes and fees in this category are strongly correlated to the overall strength of the economy. Motor vehicle excise taxes comprise nearly 50% of Local Receipts and have increased in recent years due to higher prices for new vehicles and a greater number of leased vehicles. Motor Vehicle Excise tax is forecasted to increase by \$250,000 or 4.2% for the coming fiscal year to reflect actual collections in the prior fiscal year. Town Meeting adopted a local option meals tax of 0.75% and local option 2% increase in the hotel room occupancy tax in August 2009 that became effective October 1, 2009. Budgeted meals tax revenue is expected to increase \$100,000 or 11.7% due to strong restaurant sales and increasing prices for meals and beverages. Hotel room occupancy tax is expected to increase by \$75,000 to \$575,000. Revenue from building permits is expected to increase by \$50,000 to \$1.7M.



## Local Receipts



## Available Funds

The final category of revenue for the Town is monies from various Special Revenue funds. The Town's operating budget will receive \$861,414 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The Stormwater Enterprise Fund will reimburse the Town for \$404,784 of employee benefits and administrative costs related to stormwater utility operations. The School Department will reimburse the Town \$331,263 for health insurance benefit costs for employees who work in the child care program. The PEG Access Cable Television Enterprise Fund will reimburse the Town \$107,080 for health insurance and administrative costs related to Chelmsford Telemedia operations.

In FY 2026, the Town will apply \$500,000 from Sewer Betterments, \$1,291,832 from Sewer Capital Improvement funds, and \$500,000 from the Sewer Construction Stabilization Fund toward debt service costs associated with the later phases of the sewer project. These transfers are done in accordance with the Town's long-term plan for financing debt service costs for the final sewer system construction phases.



### Available Funds

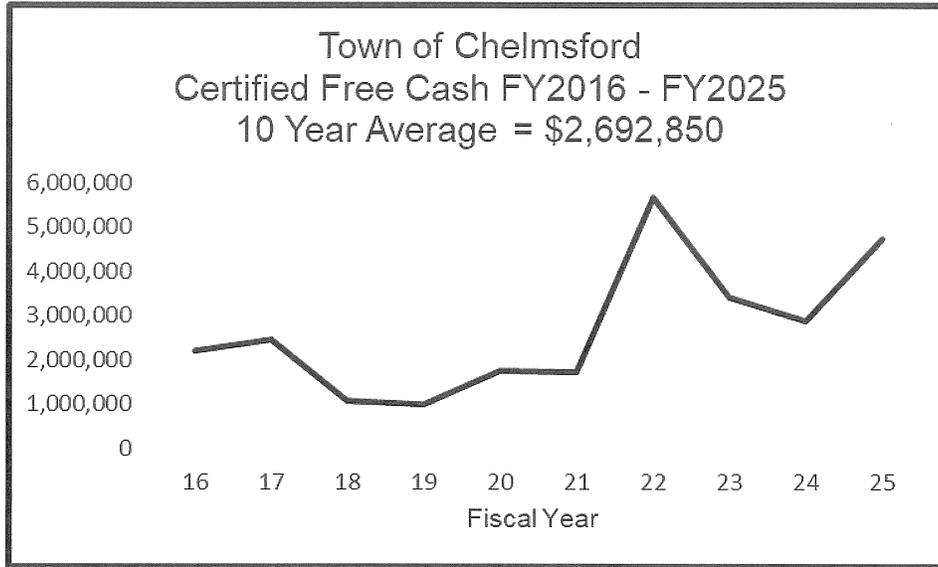
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Actual	Budgeted	Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000
Sewer Betterments				\$ 500,000	\$ 500,000	\$ 500,000
Sewer Capital Improvement Fund	\$ 2,336,812	\$ 2,326,128	\$ 2,320,386	\$ 1,809,341	\$ 1,803,240	\$ 1,291,832
Sewer Construction Stabilization						\$ 500,000
Sewer User Fees Offset	\$ 657,677	\$ 668,671	\$ 699,589	\$ 725,692	\$ 774,005	\$ 861,414
Childcare Revolving Fund Benefits	\$ 169,612	\$ 174,700	\$ 180,815	\$ 186,782	\$ 197,989	\$ 331,263
PEG CATV Enterprise - Offset	\$ 73,049	\$ 74,651	\$ 77,660	\$ 80,488	\$ 93,617	\$ 107,080
Stormwater Enterprise -Offset	\$ 229,380	\$ 290,595	\$ 315,386	\$ 336,243	\$ 354,774	\$ 404,784
Stabilization Fund	\$ 2,224,742					
Free Cash- Current Year	\$ 1,721,550	\$ 5,670,685	\$ 3,418,001	\$ 2,887,154	\$ 4,742,817	
Excluded Debt Bond Premiums	\$ 46,476	\$ 46,476	\$ 45,803	\$ 45,803	\$ 36,666	\$ 10,478
Transfer - Overlay Surplus					\$ 100,000	
<b>Total:</b>	<b>\$ 7,465,298</b>	<b>\$ 9,257,906</b>	<b>\$ 7,063,640</b>	<b>\$ 6,577,503</b>	<b>\$ 8,613,108</b>	<b>\$ 4,016,851</b>

### Reserves

The Town's Stabilization Fund balance currently stands at \$16.6 million which equals approximately 9.9% of budgeted FY26 operating revenue. Town Financial Policy requires that reserves be maintained between 5% – 10% of general operating revenues. With an uncertain economic environment on the horizon, our goal is to maintain the Stabilization Fund near the higher end of this range. At our last review in June 2024, Standard and Poor's affirmed the Town's credit rating at AAA with a stable outlook, the highest possible rating. The Town has received three bond rating upgrades since June 2012. Analysts noted the AAA rating reflects the Town's consistently strong financial performance, forward-looking management team, growing reserves, lower debt position, and the Town's very strong financial management practices.

### Free Cash

The Town's Fiscal Year 2026 operating budget does not rely on any funding from Free Cash. After the close of the fiscal year, the Town will submit its balance sheet to the Massachusetts Department of Revenue (DOR). After the DOR certifies the Town's Free Cash, which generally arises from remaining balances in budget appropriations and revenues that exceeding the budget, a request will be made at Fall Town Meeting to transfer the Town's Free Cash into the Stabilization Fund, to balance the budget, to reduce the tax levy, or for other municipal purposes.



**Enterprise Funds**

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services that are provided for a fee.

**Sewer Enterprise Fund**

The Town established a Sewer Enterprise Fund in Fiscal Year 2006. The Sewer Enterprise Fund has its own revenue and expenditures for sewer operations, rather than having those commingled with the Town’s general operating budget.

**Stormwater Enterprise Fund**

The Town established a Stormwater Enterprise Fund in May 2017. Stormwater utility operations commenced during the second half of FY2019.

**Golf Course Enterprise Fund**

An Enterprise Fund was established for the Chelmsford Country Club (CCC) golf course beginning in FY2013 by Town Meeting vote in 2011. This allows the Town to dedicate any retained earnings from CCC operations toward future capital improvements at the golf course facility.

**Public, Educational, and Governmental (PEG) Access Cable Television Enterprise Fund**

An Enterprise Fund was established for Chelmsford Telemedia operations beginning in FY2017 by Town Meeting vote in 2016.

**Forum Ice Arena Enterprise Fund**

Town Meeting voted to establish an enterprise fund for the Chelmsford Forum Ice Arena beginning in FY2019.

Revenue and Expenditure details for all Enterprise Funds may be found at the end of Section G.



### FY2026 Expenditure Budget Overview

The Town's expenditures are divided into functional categories which become the legal budget appropriated at Town Meeting. These functional categories include Municipal Administration, Education, Public Safety, Public Works, Community Services, Benefits & Insurance, and Debt Service. State assessments and the Overlay account set aside for tax abatements are not appropriated at Town Meeting, but are a significant part of the Town's expenditures. Finally, financial warrant articles are the final piece of the Town's appropriations for the Fiscal Year.

#### Expenditure Budget Summary

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>EXPENDITURES</b>							
Municipal Administration	\$3,543,720	\$3,821,148	\$4,089,433	\$4,280,557	\$4,147,864	-132,693	-3.10%
Chelmsford Schools	\$65,000,000	\$67,500,000	\$70,700,000	\$73,880,000	\$75,650,000	1,770,000	2.40%
Nashoba	\$3,721,402	\$3,729,524	\$3,859,704	\$4,037,071	\$4,053,630	16,559	0.41%
Out of District	\$62,000	\$65,000					
Public Safety	\$14,810,573	\$15,879,262	\$17,122,845	\$17,115,430	\$17,551,331	435,901	2.55%
Department of Public Works	\$7,355,198	\$7,640,062	\$8,456,770	\$9,231,435	\$9,311,855	80,420	0.87%
Municipal Facilities	\$2,040,204	\$2,230,940	\$2,207,462	\$2,626,549	\$2,655,569	29,020	1.10%
Cemetery Commission	\$378,207	\$396,235	\$407,459	\$445,904	\$466,536	20,632	4.63%
Community Services	\$1,277,350	\$1,527,759	\$1,562,749	\$1,967,153	\$1,662,808	-304,345	-15.47%
Library	\$2,187,475	\$2,184,148	\$2,285,071	\$2,429,238	\$2,522,004	92,766	3.82%
Benefits & Insurance	\$26,555,593	\$28,270,946	\$29,991,617	\$32,014,452	\$36,008,221	3,993,769	12.47%
Debt and Interest	\$12,558,136	\$11,541,070	\$10,987,785	\$10,547,367	\$10,388,072	-159,295	-1.51%
Warrant Articles	\$5,145,887	\$3,803,332	\$4,386,154	\$5,252,817	\$400,000	-4,852,817	-92.39%
State Assessments & Overlay	\$3,668,202	\$3,825,187	\$3,488,166	\$3,699,640	\$3,609,671	-89,969	-2.43%
<b>Total</b>	<b>\$148,303,946</b>	<b>\$152,414,612</b>	<b>\$159,545,215</b>	<b>\$167,527,613</b>	<b>\$168,427,561</b>	<b>899,948</b>	<b>0.54%</b>

The Town of Chelmsford's Fiscal Year 2026 budget is projected to increase by \$899,948 or 0.54% from the revised FY2025 appropriations. After adjusting the FY25 budget by the transfer of \$4,742,817 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$5,642,765 or 3.5%. The FY26 budget as proposed remains within the Town's levy limit.

The budget is structurally balanced. **Recurring revenues equal recurring expenditures.** As a result of significant fixed cost increases and limited revenues, it is not possible to maintain the current level of services resulting in reductions in personnel and services across many Town Departments. Personnel budgets include a 2.5% cost-of-living adjustment for non-union employees and step increases for eligible General Government staff as well as step and degree increases for eligible School staff.

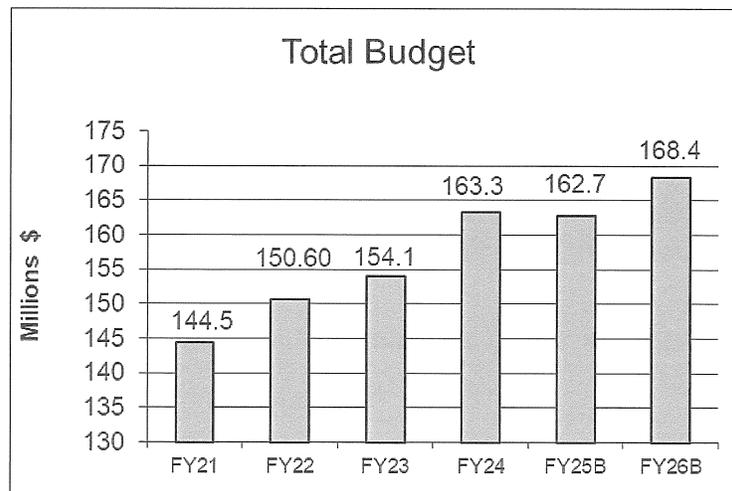


The FY26 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases \$1.78M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$3,993,769 or 12.5%.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$34.9 million for health insurance, retirement assessments, and other employee benefits. This amounts to 20.7% of the Town's budget. In FY26, out of every dollar the Town spends, nearly 21 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$4,057,019 from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$10.4 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute nearly 26.9% of the Town's budget.

The Town's General Stabilization Fund balance at the end of FY2024 reached \$15.33M. After the addition of a \$560,482 contribution of free cash during FY2025, the current balance is \$16.6M, an increase of approximately \$1.27M. Since the proposed FY26 operating budget totals approximately \$168.4M, the Town's General Stabilization reserves equal 9.9% of budgeted operating revenues. Town Financial Policy requires that reserves be maintained between 5% and 10% of budgeted operating revenues. With an uncertain economic environment on the horizon, our near-term goal is to maintain the Stabilization Fund balance near the higher end of this range. Our level of cash reserves has a direct impact on the Town's bond rating assigned by rating agencies such as Standard and Poor's.

The following pages of this Expenditure Budget overview provide more detail by functional category of the impacts proposed by the FY2026 budget.





**Municipal Administration**

The first of the budget categories is Municipal Administration, which decreases in FY26 by \$132,693 or 3.1% to \$4.14 million, and represents about 2.5% of the total budget. These budgets include the offices and departments which support the direct service departments of the Town through overall management, legal services, financial management (including the collection of revenues and the maintenance of financial records), administration of elections, information technology, maintenance of municipal corporate records, personnel administration, and related ancillary services. Municipal Administration also currently includes planning and development services including conservation, appeals, and development review.

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>MUNICIPAL ADMINISTRATION</b>								
<i>Personnel Services</i>	\$2,448,193	\$2,483,551	\$2,624,315	\$2,724,563	\$2,843,828	\$2,799,647	-44,181	-1.55%
<i>Expenses</i>	\$1,138,503	\$1,060,169	\$1,196,833	\$1,364,870	\$1,436,729	\$1,348,217	-88,512	-6.16%
TOTAL BUDGET:	\$3,586,696	\$3,543,720	\$3,821,148	\$4,089,433	\$4,280,557	\$4,147,864	-132,693	-3.10%

The FY26 budget eliminates funding for one full-time Director of Business Development to facilitate efforts to attract and retain businesses and also eliminates funding for part-time clerical assistance in the Accounting Office and Town Clerk’s Office. The FY26 Assessors Office expense budget includes funding to conduct a complete revaluation of all real and personal property as required by the Massachusetts Department of Revenue.

The Town continues to work in cooperation with the Northern Middlesex Council of Governments (NMCOG) and the neighboring communities of Bedford, Billerica, Burlington, and Lowell in a State-supported effort to market the Route 3 corridor for research and development, high technology, and other cutting-edge job growth. NMCOG’s assessment to member communities increases 8% in FY26 to \$14,682, reflecting the Town’s population increase in the Federal 2020 Census. The Town is also participating in the Middlesex 3 Coalition, a regional partnership to foster economic growth.



## Public Education

Chelmsford offers three major opportunities for education for its student population: the Chelmsford Public Schools (grades K-12); the Nashoba Valley Technical High School which offers specialized vocational education for grades 9-12, both of which are included within the functional area of Public Education; and access to public charter schools which is funded in the non-appropriated category of State Assessments and Overlay. The total expenditure for education in FY26, including all three systems, is projected at \$81.56 million representing an increase of 1.78 million or 2.2%. Education spending in FY26 represents 48.4%, inclusive of Charter School spending, of the total budget not including overhead costs such as insurance, employee benefits, debt service and administrative and maintenance services.

The proposed Chelmsford Public School system budget increases by \$1,770,000 to \$75.65M in FY2026. This represents a budget increase of 2.4% that provides funding for increased fixed costs including: employee step increases, lane changes; and retirement incentives in accordance with current collective bargaining agreements and individual employment agreements. The FY26 budget also provides for the addition of one special education teacher in the 8<sup>th</sup> grade Language Based Program. This position is funded through the reduction of one reading teacher position through attrition (retirement). Finally, the budget provides for one additional supervisor of students position at McCarthy Middle School. This cost is funded by reducing a copy clerk position and a lunch/recess aide position. The School Department will continue to assume responsibility for the benefit costs of those employees enrolled in the school lunch program as well as the \$331,263 in benefit costs for child care (daycare) employees.

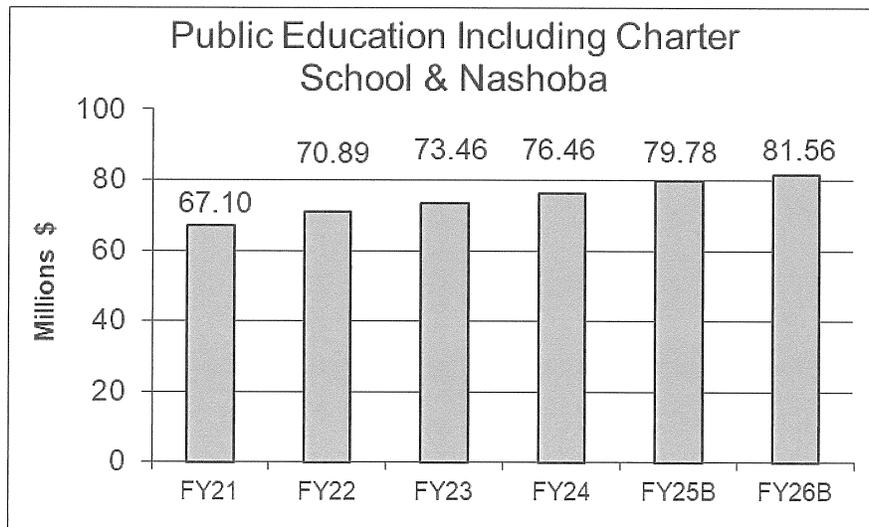
Chapter 70 State education funding is projected to be funded at \$15.06M for the upcoming fiscal year, an increase of \$384,900 or 2.6%. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending Requirements, demonstrating the strong commitment of the Town to education. For more detail on the proposed education budget, interested readers should refer to the School Department’s FY2026 budget document.

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>CHELMSFORD PUBLIC SCHOOLS</b>	\$65,000,000	\$67,500,000	\$70,700,000	\$73,880,000	\$75,650,000	1,770,000	2.40%
<b>NASHOBA TECH. HIGH SCHOOL</b>	\$3,721,402	\$3,729,524	\$3,859,704	\$4,037,071	\$4,053,630	16,559	0.41%
<b>OUT OF DISTRICT</b>	\$62,000	\$65,000	\$0	\$0	\$0	0	
<b>CHARTER SCHOOLS</b> (State Assessments)	\$2,110,597	\$2,171,439	\$1,900,444	\$1,861,533	\$1,857,511	-4,022	-0.22%
<b>TOTAL PUBLIC EDUCATION</b>	\$70,893,999	\$73,465,963	\$76,460,148	\$79,778,604	\$81,561,141	1,782,537	2.23%



Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town’s assessment for FY26, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$4,053,630. The assessment represents a slight increase from FY25 of \$16,559 or 0.4%. The decrease in the assessment is due to the enrollment of 8 fewer Chelmsford students at Nashoba Tech for a total of 210 students. Chelmsford’s enrollment at Nashoba Tech has averaged 210 during the past five years.

The Charter School/ Tuition Assessment costs are contained within the budget category of State Assessments and Overlay expenses. Calculation of the cost of the Public Charter Schools is made by multiplying the average cost per pupil in the Chelmsford Public Schools by the number of Chelmsford students attending Charter Schools or out of district technical schools. Accordingly, as per pupil costs increase in the public school system, a larger amount is transferred to the Charter School. In FY26 the Charter School and School Choice costs have been projected to be \$1,857,511 with a reimbursement of \$166,832. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.



**Public Safety**

Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town’s budget, representing approximately 10.4% of total expenditures. For FY2026, Public Safety increases by \$435,901 or 2.55% from FY2025 levels to \$17.55 million. The proposed budget maintains nearly all existing personnel. Personnel costs account for approximately 90% of the Public Safety budget. The demand for public safety services has continued to increase during recent years.



# Expenditure Budget

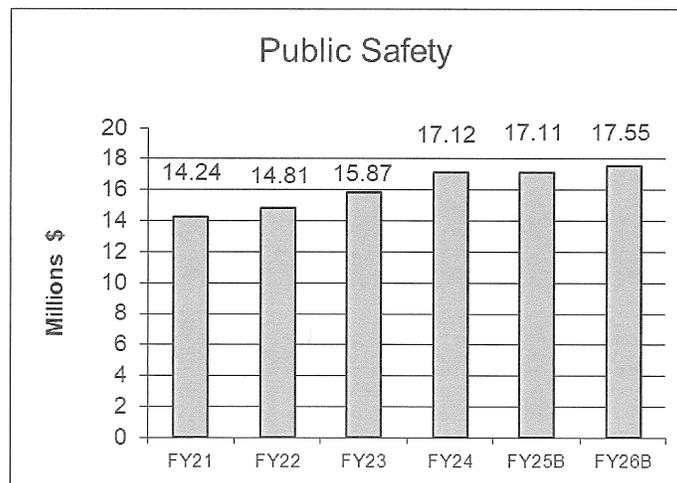
A-17

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC SAFETY</b>								
<i>Personnel Services</i>	\$13,032,075	\$13,435,421	\$14,378,047	\$15,322,095	\$15,404,190	\$15,712,677	308,487	2.00%
<i>Expenses</i>	\$1,208,952	\$1,375,152	\$1,501,215	\$1,800,750	\$1,711,240	\$1,838,654	127,414	7.45%
TOTAL BUDGET:	\$14,241,027	\$14,810,573	\$15,879,262	\$17,122,845	\$17,115,430	\$17,551,331	435,901	2.55%

The Police Department budget increases overall by \$143,804 or 1.6%. The FY26 personnel budget maintains staffing of 36 patrol officers. During the past calendar year, the Department responded to 36,638 calls, a decrease of 2%. The FY2026 Police expense budget provides \$270,000 for the replacement of four police patrol vehicles, an increase of \$18,000 due to rising prices for new vehicles. The FY2026 Animal Control budget increases by \$2,854 or 3.7%.

The Fire Department budget increases overall by \$198,904 or 2.7%. This budget provides funding for 52 full-time firefighters and provides staffing for the continued operation of all five fire stations. Unforeseen overtime costs due to injuries or other factors may result in station closings. The number of fire calls slightly increased by 5 to 6,369 during the past calendar year. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty.

The final component of the Public Safety function is Inspection and Enforcement Services which includes the Building Inspector, Plumbing and Gas Inspector, Electrical Inspector, Animal Inspector, and Sealer of Weights and Measures. These individuals are responsible for the enforcement of state and local safety and regulatory laws. The budget for these departments is funded at \$590,063 for the next fiscal year. NMCOG terminated their regional Sealer of Weights and Measures program in FY25. Therefore, the FY26 budget includes funding for Chelmsford to become the lead community for a new regional Sealer of Weights and Measures and share the cost with the Towns of Tewksbury and Westford.





### Public Works

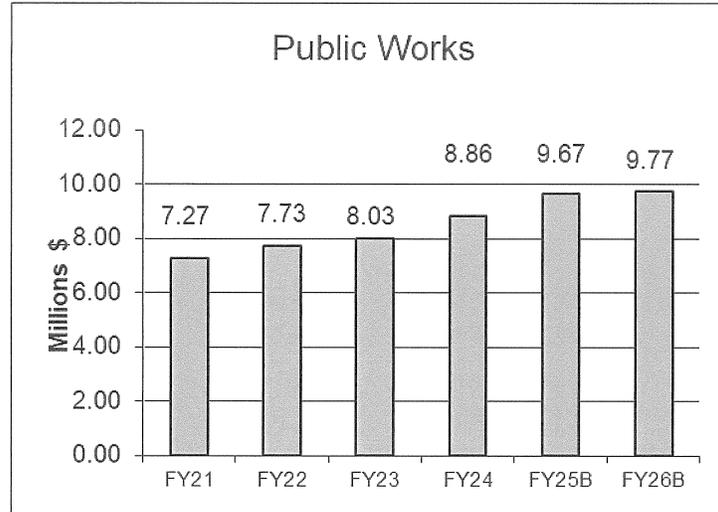
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate the facilities properly. The Town's Public Works function is divided into three entities: the Department of Public Works (DPW), the Cemetery Commission, and Municipal Facilities. Public Works Divisions include Engineering, Highway, Sewer, Stormwater, Parks, Solid Waste, Streetlights, Public Trees and Public Buildings. The Sewer and Stormwater Divisions are Enterprise Funds, meaning they are supported through user fees rather than tax dollars. The Cemetery Commission maintains and operates the Town's six public cemeteries. The Municipal Facilities Department provides for central administration of maintenance for all schools and other buildings owned by the Town.

### **PUBLIC WORKS SUMMARY (Includes Cemetery Commission)**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC WORKS</b>								
<i>Personnel Services</i>	\$2,354,538	\$2,345,298	\$2,346,725	\$2,566,868	\$2,765,839	\$2,767,668	1,829	0.07%
<i>Expenses</i>	\$4,031,919	\$4,388,107	\$4,576,120	\$5,307,141	\$5,761,500	\$5,860,723	99,223	1.72%
<i>Snow &amp; Ice</i>	\$888,457	\$1,000,000	\$1,113,451	\$990,220	\$1,150,000	\$1,150,000	0	0.00%
TOTAL BUDGET:	\$7,274,914	\$7,733,405	\$8,036,296	\$8,864,229	\$9,677,339	\$9,778,391	101,052	1.04%

For FY2026, the budget for Public Works increases by \$80,420 or 0.87%. The FY26 budget eliminates funding for 1.0 FTE Highway Division Truck Driver/Laborer position. The proposed FY26 snow and ice budget is level-funded at \$1.15M. Based on recent years, this should be sufficient for the winter season. State law allows a municipality to over-expend the Snow and Ice account. However, the deficit must be raised within the property tax levy during the subsequent fiscal year.

Solid waste collection and disposal costs are projected to increase by \$113,963 or 2.7% in FY26 due to increasing tonnage and disposal costs. There is a regional and State shortage of trash-to-energy plants and other solid waste disposal facilities. The FY26 budget eliminates funding for one of two hazardous waste day collections. The Department of Public Works will operate with 52.0 FTE positions during the upcoming fiscal year.



**Municipal Facilities Department**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>MUNICIPAL FACILITIES</b>								
<i>Personnel Services</i>	\$925,804	\$955,774	\$1,076,407	\$1,130,392	\$1,445,595	\$1,494,869	49,274	3.41%
<i>Expenses</i>	\$988,184	\$1,084,430	\$1,154,533	\$1,077,070	\$1,180,954	\$1,160,700	-20,254	-1.72%
<b>TOTAL BUDGET:</b>	<b>\$1,913,988</b>	<b>\$2,040,204</b>	<b>\$2,230,940</b>	<b>\$2,207,462</b>	<b>\$2,626,549</b>	<b>\$2,655,569</b>	<b>29,020</b>	<b>1.10%</b>

The maintenance of School and General Government buildings is performed by an integrated Municipal Facilities department.

The proposed Municipal Facilities budget increases by \$29,020 or 1.1% for the coming fiscal year and eliminates funding for a part-time Project Coordinator position. The budget provides funding for a project and procurement manager that was reallocated from Library Facilities. Aging school and municipal buildings have increased the maintenance responsibilities of the Facilities Department. Municipal Facilities maintains 26 buildings across the Town as well as park and non-conservation lands.



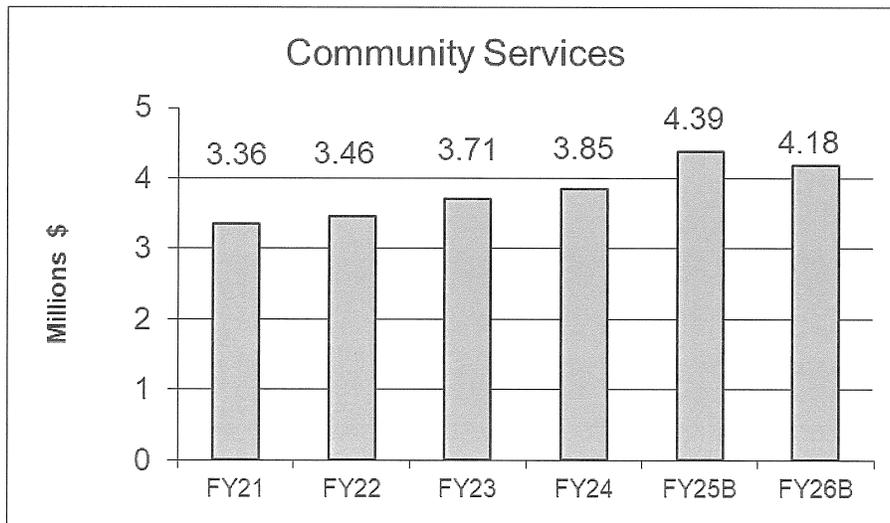
**Community Services and Library**

The final operational element of Chelmsford’s government is the variety of human service, cultural and recreational programs and departments that are included within the category of Community Services. This includes Veterans Services, the Council on Aging/Senior Center, Board of Health, and volunteer committees such as the Historical Commission and the Cultural Council. The Library Department will also be highlighted in this section.

For FY26, the \$1,662,808 total budget for Community Services decreases by \$304,345 or 15.5% from the current fiscal year. The FY26 budget eliminates funding for a Community Services Coordinator, an Assistant Veterans Agent, the Assistant Health Director, and a Health Inspector. The budget for the Council on Aging increases by \$29,191 or 4.7% to maintain current staffing levels and programs at the Senior Center. The Friends of the Senior Center will continue its efforts to support the operations of the facility. The proposed Recreation budget maintains funding for aquatic weed control but eliminates funding to hire lifeguards for the Town’s beaches at Freeman Lake and Heart Pond.

The budget for the Library increases by \$92,766 or 3.8% to provide a budget that exceeds certification requirements from the Massachusetts Board of Library Commissioners. State certification maintains the Town’s eligibility for State library aid of approximately \$98,954 per year and allows the Town to participate in the Merrimack Valley regional consortium that provides inter-library loan of materials.

**Community Services Summary including Library**





## Benefits and Insurance

The Benefits and Insurance budget funds the Town-wide insurances for municipal buildings, vehicles, and workers compensation. The employee benefit costs for health insurance premiums, retirement assessments, Medicare payroll taxes, and unemployment costs are centrally administered and funded for efficiency.

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY26 health insurance budget of nearly \$18.8M represents approximately 11.2% of the overall budget. As of April 2025, the number of active employee subscribers increased by 15 to 679 while the number of retirees increased by 12 to 992. Retirees account for nearly 59% of the 1,671 total subscribers.

To address the high cost of employee benefits, the Town adopted municipal health insurance reform law, which altered plan benefits to a level that is equivalent to those provided under the most subscribed plans under the Massachusetts Group Insurance Commission (GIC). This reform has generated significant savings for the Town. However, health insurance premiums will increase by 17.77% for FY2026.

The Town's FY26 assessment by the Middlesex County Retirement System (MCRS) increases by 8.38% or \$1,012,292 to \$13.09M. This increase is the result of an actuarial update of the Town's funding obligations that are necessary to eliminate the unfunded pension liability by 2036. The Employee Benefits budget maintains \$1.5M in funding toward the Town's \$101M OPEB liability.

## Debt and Interest

In order to complete certain capital projects, such as the construction of the sewer system, the purchase and installation of modular classrooms at the Town's elementary schools, and fire station renovation/ construction, it is necessary and advantageous for the Town to borrow funds through the sale of municipal bonds. With this borrowing comes the responsibility to effectively manage this debt and the obvious requirement of repayment until it is retired.

The Town's total outstanding debt was \$50,400,911 at the close of FY2024. Nearly 54% of this amount is for the town-wide sewer construction, ESCO energy-saving management contract, modular classrooms, Center Fire Station, and North Fire Station projects. The current fiscal year's budgeted debt service amounts to \$10,547,367. For FY2026, the Town's debt service payments are estimated to be \$10,388,072. This is a decrease of \$159,295 or 1.5%. Non-excluded debt service, which is funded within the tax levy, increases by \$686,263 to \$7,823,140. Excluded debt service or the amount of the debt service that is excluded from the property tax limitations of Proposition 2½ for the sewer, school, and DPW construction projects is forecasted to decrease by \$834,150 (75%) to a total of \$273,100.



The non-excluded debt service budget funds the continuation of the Town's long-term capital improvement program, which is described in more detail under Article 8. It also funds four completed building projects: the Center Fire Station, North Fire Station, ESCO project, and the purchase and installation of modular classrooms at four elementary schools. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by \$11,408 or 0.5% to \$2,291,832 as the Town continues making payments on loans used to finance the final phases of the sewer project. Betterment-funded debt service is funded outside the tax levy through betterment and sewer capital construction fee revenue.

The Town's actual debt service costs for FY26 will not be known until the Town issues some new long-term bonds in July 2025. Once actual debt service for the upcoming fiscal year is known, the debt service budget may be adjusted at the Fall Annual Town Meeting.

The Town Manager and Select Board support a repayment schedule of 20 years or less for all General Obligation Debt. Typically, larger building projects such as the Center Fire Station, North Fire Station, DPW facility, and Modular Classrooms are bonded for fifteen to twenty years, while General Fund debt for projects listed in the Capital Budget is usually retired within five to ten years. The goal is to finance projects for the shortest term feasible to ensure bonds are paid off well before the useful life of the capital asset expires.

Bond-rating agencies recommend that long-term debt payments range between 5% and 15% of a town's total operating budget. For FY2026, it is projected that approximately 6.2% of the operating budget of the Town will go towards principal reduction and interest on debt. In June 2024, Standard and Poor's reaffirmed the Town's bond rating at AAA, the highest possible rating. Analysts noted that the AAA rating reflects the Town's consistently strong financial performance, forward-looking management team, and conservative budgeting practices. The current Stabilization balance of \$16.6M represents 9.9% of the Town's proposed FY26 operating budget.

#### **Warrant Articles and Non-Appropriated Expenses**

In addition to the operating budget articles that are put before Town Meeting, there are often several articles of financial consequence brought before Town Meeting. The FY26 appropriation to the Finance Committee Reserve Fund has been level funded at \$400,000 to provide additional budgetary flexibility for unanticipated expenditures or revenue reductions. This fund is utilized for extraordinary and unforeseen expenses that may arise during the course of the fiscal year. This amount may be adjusted at the Fall Town Meeting.

The total FY2026 Budget also includes certain costs that are not voted upon by Town Meeting. These non-appropriated expenses consist of State Assessments and the Town's Overlay account that funds property tax abatements. The State Assessments are primarily composed of tuition assessments for the Charter and School Choice program and for the Town's participation in the Lowell Regional Transit Authority.



State Assessments are budgeted at \$2.29 million during the upcoming fiscal year. This is an increase of 0.4% or \$9,273 for FY26. Most of this increase is attributable to the projected Regional Transit Authority assessment. Traditionally, fluctuations in projected and actual Charter School enrollment figures have made it difficult to forecast State Assessments and reimbursement levels.

The Town's Overlay account for property tax abatements is funded at \$900,000, a decrease of \$17,237. Property tax abatements for the senior tax work-off program are also funded from this account.

Detailed line items for the Town's FY26 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund, Stormwater Enterprise Fund, Golf Course Enterprise Fund; Public, Educational, and Governmental Access Cable Television Enterprise Fund, and Forum Ice Arena Enterprise Fund. Enterprise Funds are established in accordance with Massachusetts General Laws Chapter 44, Section 53F ½. This creates a separate accounting and financial reporting mechanism. This means that Enterprise Fund revenues and expenditures are accounted for separately and not commingled with the Town's General Fund operating budget. Finally, the Town's FY26 Capital Expenditure Plan is presented in Section H.

### **Sewer Enterprise Fund**

The Town voted to establish a Sewer Enterprise Fund in FY2006 for sanitary sewer system services that are provided for a fee.

The total FY26 Sewer Enterprise budget increases by \$344,964 or 5.6% to \$6,463,619. Sewer Personnel Services expenditures increase by \$27,710. Total Direct expenses increase by \$229,845. This includes a \$187,475 increase in Contract Services to fund a force main assessment and pump station repairs. The budget for the user fee paid to the City of Lowell for treatment and disposal increases by \$200,000 to \$2.4M. The expense budget also includes \$180,000 of funding for the maintenance of single-family residential grinder pumps. This is an increase of \$30,000 or 20% and reflects prior year actual expenditures.

Sewer Indirect expenses of \$861,414 increase by \$87,409 or 11.3% over FY25 due to employee benefit costs. Most of this increase is driven by a 17.77% increase in health insurance premiums. Indirect costs are appropriated in the FY26 Town operating budget as a revenue source under Available Funds and pay for administrative costs, including accounting, collections and employee benefits, which are provided by the Town.



### **Stormwater Enterprise Fund**

A Stormwater Enterprise fund was approved by Town Meeting vote in May 2017 due to stormwater regulations released by the U.S. Environmental Protection Agency, which require the Town to increase the level of maintenance, upgrade drainage system components, and begin monitoring stormwater outfalls. Stormwater utility operations commenced in January 2019. The proposed FY26 budget of \$1,671,959 includes \$906,568 for Personnel Services and Direct Expenses of \$765,391. Indirect Costs of \$404,784 are appropriated under Available Funds to pay for administrative and employee benefit costs which are paid by the Town.

### **Golf Course Enterprise Fund**

Town Meeting voted in October 2011 to establish an Enterprise Fund for the Chelmsford Country Club golf course beginning in FY13. This allows the Town to dedicate any surplus revenue earned from operations, including golf course play and function hall rentals, toward future capital improvements at this facility. The expense budget for FY26 is \$30,000.

### **Public, Educational, and Governmental (PEG) Access Cable Television Enterprise Fund**

Town Meeting voted in April 2016 to establish an enterprise fund for Chelmsford Telemedia operations beginning in FY2017. The total FY26 PEG Access Cable Television Enterprise budget of \$685,054, increases by \$7,757 or 1.2% from the prior year. This includes personnel services expenditures of \$457,730 direct expenses of \$120,244 and indirect expenses of \$107,080. Revenue has been stable in recent years but will be closely monitored due to two key changes in the cable television market: changing FCC Regulations for funding provided by cable companies and declining cable subscriptions. Indirect costs are appropriated in the FY26 Town operating budget as a revenue source under Available Funds and pay for administrative and employee benefit costs for Chelmsford Telemedia, which are provided by the Town.

### **Forum Ice Arena Enterprise Fund**

Town Meeting voted in April 2018 to establish an Enterprise Fund for the Chelmsford Forum Ice Arena facility beginning in FY19. The Town acquired the Forum from the Commonwealth of Massachusetts during February 2018. This allows the Town to dedicate any surplus revenue earned from operations toward future capital improvements at this facility. The FY26 expense budget is estimated at \$65,000.



STAFFING HISTORY (Full Time Equivalency)

FIVE YEAR STAFFING HISTORY (Full Time Equivalency)

		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY25-26	4 YR
GENERAL GOVERNMENT DEPARTMENT		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE		6.10	6.10	6.10	5.10	5.10	0.0	-1.0
FINANCE DEPARTMENT		14.00	14.00	14.00	14.00	14.00	0.0	0.0
TOWN CLERK		4.00	4.00	4.00	4.00	4.00	0.0	0.0
PLANNING & DEVELOPMENT		3.00	3.00	3.00	3.00	3.00	0.0	0.0
POLICE DEPARTMENT		69.00	69.00	70.00	70.00	70.00	0.0	1.0
FIRE DEPARTMENT		63.50	63.50	63.50	63.50	63.50	0.0	0.0
INSPECTIONS & ENFORCEMENT		5.32	5.32	5.32	5.32	6.32	1.0	1.0
DEPT OF PUBLIC WORKS		28.50	28.50	29.00	29.00	28.00	-1.0	-0.5
DPW - SEWER DIV. (ENTERPRISE)		14.50	14.50	13.00	13.00	13.00	0.0	-1.5
DPW - STORMWATER DIV. (ENTERPR.)		11.00	11.00	11.00	11.00	11.00	0.0	0.0
CEMETERY COMMISSION		4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES		14.50	14.50	16.50	17.50	17.50	0.0	3.0
HUMAN/ COMMUNITY SERVICES		8.50	9.00	9.00	11.00	9.50	-1.5	1.0
BOARD OF HEALTH		7.20	7.80	7.80	7.80	5.80	-2.0	-1.4
LIBRARY		25.74	25.88	24.88	25.60	25.60	0.0	-0.1
<b>General Government Sub-Total</b>		<b>279.26</b>	<b>280.50</b>	<b>281.50</b>	<b>284.22</b>	<b>280.72</b>	<b>-3.50</b>	<b>1.46</b>
SCHOOL DEPARTMENT		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY25-26	4 YR
		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
ADMINISTRATIVE	PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
	SUPPORT	10.30	10.30	10.60	10.80	10.80	0.0	0.5
PRINCIPALS	PROFESSIONAL	16.00	16.00	16.00	16.00	16.00	0.0	0.0
	SUPPORT	12.00	12.00	15.00	15.00	15.00	0.0	3.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	11.00	11.00	11.00	11.00	11.00	0.0	0.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
DEPARTMENT HEADS								
	PROFESSIONAL	1.00	1.00	1.00	1.00	0.00	-1.0	-1.0
TEACHING	PROFESSIONAL	311.90	311.90	305.50	308.60	307.40	-1.2	-4.5
	SUPPORT	64.00	64.00	63.00	63.00	61.00	-2.0	-3.0
LIBRARY/MEDIA	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	8.00	8.00	8.00	8.00	8.00	0.0	0.0
TECHNOLOGY	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	8.00	8.00	8.00	8.00	8.00	0.0	0.0
GUIDANCE & PSYCH.	PROFESSIONAL	27.00	31.00	30.80	32.00	32.00	0.0	5.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								
	PROFESSIONAL	10.60	10.60	11.50	11.50	11.50	0.0	0.9
ATHLETICS	PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
	SUPPORT	1.40	1.40	1.40	1.40	1.40	0.0	0.0
SCHOOL SECURITY								
	SUPPORT	4.00	4.00	4.00	4.00	5.00	1.0	1.0
CUSTODIAL								
	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	10.30	10.30	10.00	11.00	11.00	0.0	0.7
TRANSPORTATION	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	3.00	3.00	3.00	3.00	1.00	-2.0	-2.0
OCCUP./ PHYSICAL THERAPISTS								
	PROFESSIONAL	4.40	4.40	4.40	5.40	5.40	0.0	1.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
SPED SUPERVISION	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
SPED TEACHING	PROFESSIONAL	85.00	88.00	89.50	96.60	97.60	1.0	12.6
	SUPPORT	169.50	171.50	171.50	171.50	171.50	0.0	2.0
<b>School Sub-Total</b>		<b>787.40</b>	<b>796.40</b>	<b>794.20</b>	<b>807.80</b>	<b>803.60</b>	<b>-4.20</b>	<b>16.20</b>
<b>TOTAL GENERAL GOV'T &amp; SCHOOL FTE:</b>		<b>1066.66</b>	<b>1076.90</b>	<b>1075.70</b>	<b>1092.02</b>	<b>1084.32</b>	<b>-7.70</b>	<b>17.66</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>BUDGET SUMMARY</b>								
<b>REVENUES</b>								
Local Taxes	\$106,800,917	\$111,899,277	\$115,950,274	\$120,666,261	\$124,569,867	\$128,904,440	4,334,573	3.48%
State Aid	\$17,487,456	\$17,817,585	\$18,809,167	\$21,055,882	\$21,842,705	\$22,412,465	569,760	2.61%
Available Funds	\$7,465,298	\$9,257,905	\$7,063,640	\$6,577,503	\$8,613,108	\$4,016,851	-4,596,257	-53.36%
Local Receipts	\$12,821,150	\$11,693,514	\$12,368,217	\$15,090,374	\$12,501,933	\$13,093,805	591,872	4.73%
<b>Total</b>	<b>\$144,574,821</b>	<b>\$150,668,281</b>	<b>\$154,191,298</b>	<b>\$163,390,020</b>	<b>\$167,527,613</b>	<b>\$168,427,561</b>	<b>899,948</b>	<b>0.54%</b>
<b>EXPENDITURES</b>								
Municipal Administration	\$3,586,695	\$3,543,720	\$3,821,148	\$4,089,433	\$4,280,557	\$4,147,864	-132,693	-3.10%
Chelmsford Schools	\$61,667,000	\$65,000,000	\$67,500,000	\$70,700,000	\$73,880,000	\$75,650,000	1,770,000	2.40%
Nashoba Tech Out of District	\$3,445,195	\$3,721,402	\$3,729,524	\$3,859,704	\$4,037,071	\$4,053,630	16,559	0.41%
Public Safety	\$14,241,028	\$14,810,573	\$15,879,262	\$17,122,845	\$17,115,430	\$17,551,331	435,901	2.55%
Department of Public Works	\$6,906,111	\$7,355,198	\$7,640,062	\$8,456,770	\$9,231,435	\$9,311,855	80,420	0.87%
Municipal Facilities	\$1,913,988	\$2,040,204	\$2,230,940	\$2,207,462	\$2,626,549	\$2,655,569	29,020	1.10%
Cemetery Commission	\$368,802	\$378,207	\$396,235	\$407,459	\$445,904	\$466,536	20,632	4.63%
Community Services Library	\$1,293,474	\$1,277,350	\$1,527,759	\$1,562,749	\$1,967,153	\$1,662,808	-304,345	-15.47%
	\$2,067,209	\$2,187,475	\$2,184,148	\$2,285,071	\$2,429,238	\$2,522,004	92,766	3.82%
Benefits & Insurance	\$25,498,876	\$26,555,593	\$28,270,946	\$29,991,617	\$32,014,452	\$36,008,221	3,993,769	12.47%
Debt and Interest	\$13,221,346	\$12,558,136	\$11,541,070	\$10,987,785	\$10,547,367	\$10,388,072	-159,295	-1.51%
Warrant Articles	\$2,206,550	\$5,145,887	\$3,803,332	\$4,386,154	\$5,252,817	\$400,000	-4,852,817	-92.39%
State Assessments & Overlay	\$3,410,326	\$3,668,202	\$3,825,187	\$3,488,166	\$3,699,640	\$3,609,671	-89,969	-2.43%
<b>Total</b>	<b>\$139,883,241</b>	<b>\$148,303,947</b>	<b>\$152,414,612</b>	<b>\$159,545,215</b>	<b>\$167,527,613</b>	<b>\$168,427,561</b>	<b>899,948</b>	<b>0.54%</b>



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# **B: Municipal Administration**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**EXPENDITURES**

**SUMMARY**  
**MUNICIPAL ADMINISTRATION**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$2,448,193	\$2,489,551	\$2,624,315	\$2,724,563	\$2,843,828	\$2,799,647	-44,181	-1.55%
<i>Expenses</i>	\$1,138,503	\$1,060,169	\$1,196,833	\$1,364,870	\$1,436,729	\$1,348,217	-88,512	-6.16%
<i>Assessor's Legal Services</i>								
<b>TOTAL BUDGET</b>	\$3,586,695	\$3,543,720	\$3,821,148	\$4,089,433	\$4,280,557	\$4,147,864	-132,693	-3.10%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$694,494	\$693,831	\$727,645	\$720,400	\$703,325	\$863,062	-40,263	-5.72%
<i>Expenses</i>	\$70,544	\$80,641	\$97,842	\$124,748	\$88,450	\$89,650	1,200	1.36%
<b>TOTAL BUDGET</b>	\$765,038	\$774,472	\$825,487	\$845,148	\$791,775	\$752,712	-39,063	-4.93%

**EXECUTIVE OFFICE**

Personnel

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026		
	FTE	FTE	FTE	FTE	FTE	FTE		
Town Manager	1	1	1	1	1	1		
Assistant Town Manager	1	1	1	1	1	1		
Support Services Manager								
Director of Business Development	1	1	1	1	1	1		
Assistant to the Town Manager								
Operations Assistant								
Senior Administrative Assistant	1	1	1	1	1	1		
Human Resources Director	1	1	1	1	1	1		
Benefits Coordinator								
Municipal Safety Specialist	1	1	1	1	1	1		
Select Board Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10		
	6.10	6.10	6.10	6.10	6.10	5.10		
							-1	-16.39%



**Town of Chelmsford**  
**FY2026**  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>TOWN MANAGER 011230</b>								
<i>Personnel Services</i>								
51110 Full Time	\$392,517	\$393,646	\$411,933	\$411,272	\$473,981	\$383,529	-110,452	-23.30%
51120 Part Time	\$325							
51430 Longevity Extra Day	\$5,993	\$7,741	\$9,532	\$9,955	\$10,353	\$10,768	415	4.01%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$29,089	\$15,633	\$22,021	\$30,771				
51520 Holidays								
51540 Sick Days								
51545 Emergency Sick Leave		\$1,917						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	\$427,924	\$418,937	\$443,486	\$451,997	\$484,334	\$374,297	-110,037	-22.72%
<i>Expenses</i>								
52470 Computer Maintenance	\$3,176	\$3,213	\$3,854	\$1,290	\$3,000	\$3,000		
53410 Telephone	\$58	\$295	\$336		\$300	\$300		
53420 Postage	\$14,304	\$16,365	\$25,317	\$34,402	\$14,000	\$29,000	15,000	107.14%
53990 Contract Services	\$7,567	\$5,640	\$5,185	\$2,937	\$6,000	\$6,000		
54200 Office Supplies	\$614	\$418	\$274	\$167	\$600	\$600		
54860 Newspaper Advertisements	\$324	\$1,866	\$2,455	\$2,623	\$2,000	\$2,000		
57100 In State Travel	\$7,200	\$13,914	\$12,462	\$4,800	\$7,200	\$7,200		
57120 Expense Allowance	\$15,545	\$13,914	\$12,462	\$15,418	\$15,000		-15,000	-100.00%
57150 Business Development								
57200 Out of State Travel	\$9,271	\$10,139	\$10,496	\$10,086	\$9,000	\$9,000		
57310 Dues & Subscriptions				\$12,000	\$12,000	\$12,000		
57800 Other Charges/Expenses	\$3,513	\$460	\$352	\$969	\$750	\$750		
57810 Staff Education								
58000 Outlay								
58510 New Equipment			\$12,555	\$5,598				
54000 Total	\$61,573	\$52,310	\$73,286	\$90,290	\$69,850	\$69,850		
<b>TOTAL BUDGET</b>	<b>\$489,497</b>	<b>\$471,247</b>	<b>\$516,771</b>	<b>\$542,288</b>	<b>\$554,184</b>	<b>\$444,147</b>	<b>-110,037</b>	<b>-19.86%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
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**HUMAN RESOURCES 011520**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51110 Full Time	\$94,115	\$90,846	\$97,622	\$99,419	\$122,787	\$195,811	73,024	59.47%
51430 Longevity	\$6,340	\$6,467	\$6,596	\$7,056	\$7,368		-7,368	-100.00%
51120 Part Time				\$869				
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$11,549	\$16,946	\$12,328	\$32,733				
51520 Holidays								
51000 Total	\$112,004	\$114,259	\$116,547	\$140,077	\$130,155	\$195,811	65,656	50.44%

*Expenses*

53410 Telephone	\$209	\$219	\$268	\$194			500	500.00%
53420 Postage	\$385	\$100	\$126	\$132	\$100	\$600		
54200 Office Supplies	\$645	\$594	\$709	\$574	\$750	\$750		
54860 Newspaper/Advertisements	\$105		\$775		\$600	\$850	250	41.67%
57100 In State Travel	\$275	\$575	\$500	\$915	\$700	\$550	-150	-21.43%
57310 Dues & Subscriptions						\$300	300	900.00%
57800 Other Charges/Expenses	\$169		\$136		\$200	\$2,000	1,800	
54000 Total	\$1,788	\$1,488	\$2,515	\$1,815	\$2,350	\$5,050	2,700	114.89%
<b>TOTAL BUDGET</b>	<b>\$113,792</b>	<b>\$115,747</b>	<b>\$119,062</b>	<b>\$141,892</b>	<b>\$132,505</b>	<b>\$200,861</b>	<b>68,356</b>	<b>51.59%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
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FY2021 ACTUAL    FY2022 ACTUAL    FY2023 ACTUAL    FY2024 ACTUAL    FY2025 BUDGET    FY2026 Recommended    \$ Change    % Change

**MUNICIPAL WORKPLACE SAFETY 011530**

<i>Personnel Services</i>							
51110 Full Time	\$75,291	\$76,472	\$79,952	\$39,307			
51515 PTO - Paid Time Off	\$4,937	\$7,743	\$8,095	\$15,946			
51000 Total	\$80,228	\$84,214	\$88,047	\$55,253			
<i>Expenses</i>							
53410 Telephone				\$244			
54200 Office Supplies							
57100 In State Travel		\$657	\$2,270				
57800 Other Charges/Expenses							
57810 Staff Education							
54000 Total		\$657	\$2,270	\$244			
<b>TOTAL BUDGET</b>	<b>\$80,228</b>	<b>\$84,872</b>	<b>\$90,317</b>	<b>\$55,498</b>			

**ANNUAL REPORTS 011950**

<i>Expenses</i>							
54240 Annual Reports	\$3,900	\$6,055	\$5,345	\$5,870	\$6,500	\$5,000	-23.08%
57800 Other Charges/Expenses							
54000 54000 Total	\$3,900	\$6,055	\$5,345	\$5,870	\$6,500	\$5,000	-23.08%
<b>TOTAL BUDGET</b>	<b>\$3,900</b>	<b>\$6,055</b>	<b>\$5,345</b>	<b>\$5,870</b>	<b>\$6,500</b>	<b>\$5,000</b>	<b>-23.08%</b>

**Town of Chelmsford**  
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**Town Manager's**  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$1,223,336	\$1,267,851	\$1,320,914	\$1,411,731	\$1,510,199	\$1,494,837	-15,362	-1.02%
<i>Expenses</i>	\$704,715	\$713,137	\$749,200	\$839,136	\$881,980	\$841,880	-40,100	-4.55%
<i>Assess Legal Services</i>								
<b>TOTAL BUDGET</b>	<b>\$1,928,051</b>	<b>\$1,980,988</b>	<b>\$2,070,114</b>	<b>\$2,250,866</b>	<b>\$2,392,179</b>	<b>\$2,336,717</b>	<b>-55,462</b>	<b>-2.32%</b>

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
<u>Treasurer/Collection Divisions</u>						
Finance Director/Treasurer/Collector	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Collector	1.00	1.00	1.00	1.00	1.00	1.00
Treasury Clerk	1.00	1.00	1.00	1.00	1.00	1.00
<u>Assessing Division</u>						
Chief Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
<u>Accounting Division</u>						
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator/Administrator	1.00	1.00	1.00	1.00	1.00	1.00
<u>Information Technology Division</u>						
Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Network Manager	1.00	1.00	1.00	1.00	1.00	1.00
	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>TREASURER 011450</b>								
<i>Personnel Services</i>								
51110 Full Time	\$323,104	\$320,820	\$323,491	\$378,324	\$413,970	\$432,995	19,025	4.60%
51120 Part Time		\$3,938	\$5,607					
51310 Overtime extra day								
51430 Longevity	\$8,217	\$12,422	\$14,899	\$13,648	\$14,942	\$15,613	671	4.49%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$32,556	\$36,978	\$48,514	\$43,860				
51520 Holidays		\$233	\$195					
51540 Sick Days								
51545 Emergency Sick Leave		\$2,407						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$363,877	\$376,797	\$392,705	\$435,832	\$428,912	\$448,608	19,696	4.59%
<i>Expenses</i>								
52470 Computer Maintenance	\$14,998	\$11,832	\$14,933	\$15,000	\$15,000	\$15,000		
53040 Legal Services	\$31,007	\$37,940	\$34,373	\$35,000	\$35,000	\$35,000		
53041 Tax Title- Other		\$1,913	\$1,913	\$2,113	\$2,000	\$2,000		
53080 Surety Bond	\$1,358	\$860	\$787	\$727	\$800	\$800		
53410 Telephone	\$14,902	\$15,000	\$14,457	\$15,013	\$17,000	\$17,000		
53420 Postage	\$144,110	\$140,800	\$146,862	\$148,780	\$152,600	\$154,600	2,000	1.31%
53990 Contract Services	\$4,488	\$4,265	\$4,402	\$4,098	\$4,500	\$4,500		
54200 Office Supplies								
54860 Newspaper Advertisement								
57100 In State Travel			\$315	\$250	\$400	\$400		
57200 Out of State Travel	\$625	\$620	\$495	\$420	\$550	\$550		
57310 Dues & Subscriptions								
58000 Outlay								
54000 Total	\$213,401	\$213,229	\$218,537	\$221,401	\$227,850	\$229,850	2,000	0.88%
<b>TOTAL BUDGET</b>	<b>\$577,277</b>	<b>\$590,025</b>	<b>\$611,242</b>	<b>\$657,233</b>	<b>\$656,762</b>	<b>\$678,458</b>	21,696	3.30%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$189,095	\$201,815	\$210,852	\$228,194	\$259,641	\$266,600	6,959	2.68%
51120 Part Time	\$100	\$50						
51430 Longevity extra day	\$5,074	\$5,176	\$5,573	\$9,573	\$11,004	\$11,280	276	2.51%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$24,224	\$18,383	\$24,906	\$21,270				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$218,494</b>	<b>\$225,424</b>	<b>\$241,331</b>	<b>\$259,037</b>	<b>\$270,645</b>	<b>\$277,880</b>	<b>7,235</b>	<b>2.67%</b>
<i>Expenses</i>								
52470 Computer Maintenance	\$156,493	\$154,299	\$162,615	\$210,076	\$191,000	\$189,000	-2,000	-1.05%
53410 Telephone	\$20,038	\$70,634	\$27,202	\$19,953	\$29,600	\$29,600		
53420 Postage								
53990 Contracted Services	\$114,873	\$53,277	\$118,141	\$105,922	\$108,500	\$111,500	3,000	2.76%
54200 Office Supplies	\$181							
57100 In State Travel	\$418	\$652	\$1,190	\$1,220	\$1,000	\$1,000		
57310 Dues & Subscriptions	\$930	\$9,372	\$2,685	\$6,429	\$4,000	\$4,000		
58000 Outlay			\$1,556		\$10,000	\$10,000		
58545 Fiber Line								
<b>54000 Total</b>	<b>\$292,933</b>	<b>\$288,233</b>	<b>\$313,389</b>	<b>\$343,600</b>	<b>\$344,100</b>	<b>\$345,100</b>	<b>1,000</b>	<b>0.29%</b>
<b>TOTAL BUDGET</b>	<b>\$511,427</b>	<b>\$513,657</b>	<b>\$554,720</b>	<b>\$602,637</b>	<b>\$614,745</b>	<b>\$622,980</b>	<b>8,235</b>	<b>1.34%</b>

**INFORMATION TECHNOLOGY 011550**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>ASSESSORS 011410</b>								
<i>Personnel Services</i>								
51110 Full Time	\$262,991	\$261,913	\$254,752	\$237,707	\$368,748	\$341,709	-27,039	-7.33%
51120 Part Time	\$6,237	\$6,901	\$7,039	\$8,253	\$9,992		-9,992	-100.00%
51430 Longevity extra day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$22,854	\$33,366	\$50,109	\$32,239				
51520 Holidays				\$1,843				
51530 Personal Days								
51540 Sick Days				\$40,360				
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$292,082	\$302,181	\$311,900	\$320,402	\$378,740	\$341,709	-37,031	-9.78%
<i>Expenses</i>								
52470 Computer Maintenance	\$63,100	\$82,486	\$52,968	\$104,871	\$160,000	\$90,000	-70,000	-43.75%
53120 Revaluation Update	\$177	\$219	\$251	\$212	\$300	\$300		
53410 Telephone	\$220		\$189		\$200	\$200		
53420 Postage		\$2,000	\$1,500	\$1,239	\$2,000	\$2,000		
53440 Mapping	\$30,287	\$28,450	\$45,023	\$47,706	\$16,000	\$45,000	29,000	181.25%
53990 Contracted Services	\$4,652	\$1,067	\$5,138	\$2,063	\$1,800	\$2,500	700	38.89%
54200 Office Supplies								
54420 Deeds								
54440 Tax Bills	\$43,999	\$41,607	\$49,000	\$50,999	\$53,000	\$53,000	-300	-75.00%
57100 In State Travel	\$40	\$31	\$131	\$70	\$400	\$100	-4,500	-69.23%
57310 Dues & Subscriptions	\$670	\$205	\$290	\$957	\$6,500	\$2,000		
57810 Staff Education		\$70	\$705	\$582	\$2,000	\$2,000		
54000 Total	\$143,146	\$156,134	\$155,195	\$208,700	\$242,200	\$197,100	-45,100	-18.62%
<i>Legal Services</i>								
53040 Legal Services								
<b>TOTAL BUDGET</b>	<b>\$435,229</b>	<b>\$458,314</b>	<b>\$467,095</b>	<b>\$529,102</b>	<b>\$620,940</b>	<b>\$538,809</b>	<b>-82,131</b>	<b>-13.23%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>ACCOUNTING 011350</b>								
<i>Personnel Services</i>								
51110 Full Time	\$289,604	\$294,186	\$299,784	\$325,043	\$416,949	\$411,029	-5,920	-1.42%
51120 Part Time	\$18,495	\$19,577	\$16,984	\$11,941				
51310 Overtime		\$17	\$151					
51430 Longevity	\$11,753	\$12,252	\$12,773	\$14,273	\$14,953	\$15,611	658	4.40%
51510 Vacation Leave	\$29,030	\$36,688	\$45,287	\$45,202				
51515 PTO - Paid Time Off								
51520 Holidays								
51540 Sick Days								
51545 Emergency Sick Leave		\$731						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$348,883	\$363,450	\$374,978	\$396,459	\$431,902	\$426,640	-5,262	-1.22%
<i>Expenses</i>								
53410 Telephone	\$1,596	\$927	\$1,305	\$936	\$1,630	\$1,630		
52470 Computer Maintenance								
53990 Contracted Services								
54200 Office Supplies	\$1,273	\$1,982	\$2,059	\$2,315	\$1,000	\$1,000		
54860 Newspaper Advertisements								
57100 In State Travel					\$100	\$100		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$80	\$80	\$80	\$80	\$100	\$100		
57810 Staff Education	\$1,461	\$1,728	\$2,036	\$2,504	\$2,000	\$2,000		
53060 Special Audit								
Financial Audit								
GASB 45 Actuarial Update	\$46,500	\$46,500	\$52,000	\$55,000	\$58,000	\$60,000	2,000	3.45%
58000 Outlay	\$4,325	\$4,325	\$4,600	\$4,600	\$5,000	\$5,000		
58510 New Equipment								
54000 Total	\$55,235	\$55,542	\$62,080	\$65,435	\$67,830	\$69,830	2,000	2.95%
<b>TOTAL BUDGET</b>	<b>\$404,118</b>	<b>\$418,992</b>	<b>\$437,058</b>	<b>\$461,894</b>	<b>\$499,732</b>	<b>\$496,470</b>	<b>-3,262</b>	<b>-0.65%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$295,398	\$298,709	\$330,524	\$337,886	\$364,264	\$365,867	1,603	0.44%
<i>Expenses</i>	\$138,136	\$110,513	\$162,066	\$177,603	\$235,300	\$159,600	-75,700	-32.17%
<b>TOTAL BUDGET</b>	<b>\$433,534</b>	<b>\$409,222</b>	<b>\$492,590</b>	<b>\$515,489</b>	<b>\$599,564</b>	<b>\$525,467</b>	<b>-74,097</b>	<b>-12.36%</b>

**TOWN CLERK 011610**

*Personnel Services*  
*Expenses*

**TOTAL BUDGET**

**Personnel**

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	FTE	FTE	FTE	FTE	FTE	FTE
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Special Services Coordinator				1.00	1.00	1.00
Dept. Support Coordinator				1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Voter Registration Coordinator	1.00	1.00	1.00			
	4.00	4.00	4.00	4.00	4.00	4.00

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**TOWN CLERK/REGISTRARS 011610**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51110 Full Time	\$255,433	\$249,536	\$267,989	\$274,478	\$321,076	\$339,315	18,239	5.68%
51120 Part Time	\$1,051	\$3,388	\$8,626	\$1,631	\$12,000		-12,000	-100.00%
51225 Registrars -part time Extra Day								
51310 Overtime	\$3,004	\$2,609	\$8,643	\$16,330	\$9,000	\$4,000	-5,000	-55.56%
51430 Longevity	\$5,943	\$6,564	\$7,720	\$5,235	\$7,188	\$7,552	364	5.06%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$23,934	\$27,554	\$31,996	\$33,220				
51520 Holidays								
51540 Sick Days								
51545 Emergency Sick Leave		\$2,310						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$289,365	\$292,161	\$324,974	\$330,895	\$349,264	\$350,867	1,603	0.46%

*Expenses*

52460 Equipment Repair	\$245		\$135	\$180	\$500	\$500		
53090 Census								
53320 Resident Books								
53410 Telephone								
53420 Postage	\$4,992	\$3,173	\$5,708	\$3,199	\$6,000	\$6,000		
53990 Contracted Services	\$12,701	\$11,512	\$15,714	\$12,060	\$18,000	\$18,000		
54200 Office Supplies	\$2,337	\$3,345	\$3,173	\$2,949	\$4,000	\$4,000		
53330 Vital Records Preservation	\$5,842	\$52		\$1,773	\$7,500	\$7,500		
57100 In State Travel		\$41						
57110 Mileage								
57200 Out of State Travel								
57310 Dues & Subscriptions	\$690	\$665	\$700	\$975	\$800	\$1,000	200	25.00%
57810 Staff Education	\$505	\$3,662	\$5,194	\$5,002	\$9,500	\$6,000	-3,500	-36.84%
54000 Total	\$27,313	\$22,450	\$30,624	\$26,138	\$46,300	\$43,000	-3,300	-7.13%
<b>TOTAL BUDGET</b>	<b>\$316,678</b>	<b>\$314,611</b>	<b>\$355,598</b>	<b>\$357,033</b>	<b>\$395,564</b>	<b>\$393,867</b>	<b>-1,697</b>	<b>-0.43%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

<b>ELECTIONS_011620</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>\$ Change</b>	<b>% Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Recommended</b>		
<i>Personnel Services</i>								
51110 Full Time				\$336	\$6,000	\$6,000		
51120 Part Time	\$2,750	\$3,000	\$2,250	\$2,125	\$3,000	\$3,000		
51225 Registrars -part time	\$3,283	\$3,548	\$3,300	\$4,529	\$6,000	\$6,000		
51310 Overtime								
51000 Total	\$6,033	\$6,548	\$5,550	\$6,990	\$15,000	\$15,000		
<i>Expenses</i>								
53090 Census	\$13,491	\$14,755	\$19,072	\$16,278	\$20,000	\$20,000		6.67%
53320 Annual Street List	\$933	\$933	\$1,412	\$1,504	\$1,500	\$1,600	100	-66.67%
53420 Postage	\$237	\$7,068	\$7,500	\$29,620	\$30,000	\$10,000	-20,000	-66.67%
53990 Contract Services	\$95,984	\$64,781	\$103,171	\$103,707	\$110,000	\$85,000	-25,000	-22.73%
53960 Special Election	\$159							
57800 Other Charges/Expenses	\$952	\$525	\$288	\$356	\$27,500		-27,500	-100.00%
58000 Capital Outlay								
54000 Total	\$110,824	\$88,063	\$131,442	\$151,466	\$189,000	\$116,600	-72,400	-38.31%
<b>TOTAL BUDGET</b>	<b>\$116,857</b>	<b>\$94,612</b>	<b>\$136,992</b>	<b>\$158,456</b>	<b>\$204,000</b>	<b>\$131,600</b>	<b>-72,400</b>	<b>-35.49%</b>

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$3,551	\$2,872	\$3,041	\$2,965	\$3,600	\$3,600		
<i>Expenses</i>	\$190,087	\$118,793	\$162,468	\$186,884	\$175,515	\$200,515	25,000	14.24%
<b>TOTAL BUDGET</b>	\$193,638	\$121,665	\$155,509	\$189,849	\$179,115	\$204,115	25,000	13.96%

**ADMINISTRATIVE SUPPORT**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>FINANCE COMMITTEE 011310</b>								
<i>Personnel Services</i>								
51120 Part Time	\$3,351	\$2,722	\$2,791	\$2,765	\$3,300	\$3,300		
51000 Total	\$3,351	\$2,722	\$2,791	\$2,765	\$3,300	\$3,300		
<i>Expenses</i>								
54200 Office Supplies					\$75	\$75		
57310 Dues & Subscriptions	\$345	\$345	\$407	\$363	\$350	\$350		
57800 Other Charges/Expenses								
54000 Total	\$345	\$345	\$407	\$363	\$425	\$425		
<b>TOTAL BUDGET</b>	<b>\$3,696</b>	<b>\$3,067</b>	<b>\$3,198</b>	<b>\$3,128</b>	<b>\$3,725</b>	<b>\$3,725</b>		

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>MODERATOR 011140</b>								
<i>Personnel Services</i>								
51120 Part Time								
57800 Other Charges/Expenses					\$90	\$90		
<b>TOTAL BUDGET</b>					<b>\$90</b>	<b>\$90</b>		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
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**LAW DEPARTMENT 011510**

<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53040 Legal Services	\$189,742	\$118,448	\$150,618	\$174,721	\$175,000	\$200,000	25,000	14.29%
57800 Other Charges/Expenses			\$1,443	\$11,800				
54000 Total	\$189,742	\$118,448	\$152,061	\$186,521	\$175,000	\$200,000	25,000	14.29%
<b>TOTAL BUDGET</b>	<b>\$189,742</b>	<b>\$118,448</b>	<b>\$152,061</b>	<b>\$186,521</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>25,000</b>	<b>14.29%</b>

**CONSTABLE 011500**

<i>Personnel Services</i>								
51120 Part Time	\$200	\$150	\$250	\$200	\$300	\$300	\$300	
<b>TOTAL BUDGET</b>	<b>\$200</b>	<b>\$150</b>	<b>\$250</b>	<b>\$200</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$231,414	\$220,287	\$242,191	\$251,582	\$262,440	\$272,281	9,841	3.75%
<i>Expenses</i>	\$35,020	\$37,084	\$35,257	\$36,499	\$55,484	\$56,572	1,088	1.96%
<b>TOTAL BUDGET</b>	<b>\$266,434</b>	<b>\$257,372</b>	<b>\$277,448</b>	<b>\$288,080</b>	<b>\$317,924</b>	<b>\$328,853</b>	<b>10,929</b>	<b>3.44%</b>

**PLANNING & DEVELOPMENT**

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	FTE	FTE	FTE	FTE	FTE	FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
Community Dev. Director	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>COMMUNITY DEVELOPMENT 011745</b>								
<i>Personnel Services</i>								
51110 Full Time	\$106,837	\$106,330	\$112,172	\$113,550	\$125,857	\$129,003	3,146	2.50%
51120 Part Time		\$91						
51430 Longevity	\$3,383	\$3,451	\$5,096	\$5,391	\$5,664	\$5,806	142	2.51%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$6,135	\$8,695	\$5,157	\$6,262				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$116,355</b>	<b>\$118,567</b>	<b>\$122,425</b>	<b>\$125,203</b>	<b>\$131,521</b>	<b>\$134,809</b>	<b>3,288</b>	<b>2.50%</b>
<i>Expenses</i>								
53180 Engineering/GIS	\$5,500	\$4,292	\$6,538		\$5,500	\$5,500		
53410 Telephone					\$300	\$300		
53420 Postage					\$400	\$400		
53990 Contracted Services	\$10,130	\$6,421	\$4,706	\$6,278	\$10,000	\$10,000		
54200 Office Supplies	\$2,903	\$4,359	\$2,825	\$5,392	\$3,300	\$3,300		
57100 Mileage Reimbursement					\$500	\$500		
57310 Dues & Subscriptions								
<b>54000 Total</b>	<b>\$18,532</b>	<b>\$15,072</b>	<b>\$14,068</b>	<b>\$11,670</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>3,288</b>	<b>2.17%</b>
<b>TOTAL BUDGET</b>	<b>\$134,887</b>	<b>\$133,639</b>	<b>\$136,494</b>	<b>\$136,873</b>	<b>\$151,521</b>	<b>\$154,809</b>	<b>3,288</b>	<b>2.17%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
56040 NIMCOG Assessment	\$10,957	\$11,231	\$12,395	\$12,705	\$13,594	\$14,682	1,088	8.00%
<b>TOTAL BUDGET</b>	<b>\$10,957</b>	<b>\$11,231</b>	<b>\$12,395</b>	<b>\$12,705</b>	<b>\$13,594</b>	<b>\$14,682</b>	<b>1,088</b>	<b>8.00%</b>

**NIMCOG ASSESSMENT 011740**

*Expenses*  
56040 NIMCOG Assessment

**TOTAL BUDGET**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51120 Part Time	\$260	\$582	\$1,727	\$1,302	\$1,500	\$1,500		
51000 Total	\$260	\$582	\$1,727	\$1,302	\$1,500	\$1,500		

**HISTORIC DISTRICT 011780**

*Personnel Services*  
51120 Part Time

51000 Total

*Expenses*  
53420 Postage  
54200 Office Supplies  
57800 Other Charges/Expenses  
54000 Total

**TOTAL BUDGET**

					\$75	\$75		
					\$25	\$25		
					\$100	\$100		
<b>TOTAL BUDGET</b>	<b>\$260</b>	<b>\$582</b>	<b>\$1,727</b>	<b>\$1,302</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$1,600</b>	

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
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**COMMISSION ON DISABILITIES 011790**

<i>Personnel Services</i>							
51000 Total							
<i>Expenses</i>							
53410 Telephone							
54000 Supplies				\$300			
57000 Other Charges/Expenses					\$300		
54000 Total				\$300	\$300		
<b>TOTAL BUDGET</b>				<b>\$300</b>	<b>\$300</b>		

**CONSERVATION 011710**

<i>Personnel Services</i>							
51110 Full Time	\$46,753	\$42,245	\$59,684	\$61,149	\$68,869	\$72,356	
51120 Part Time	\$31	\$997	\$2,573	\$2,228			3,487
51430 Longevity							5.06%
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$2,603	\$4,294	\$2,630	\$4,064			
51520 Holidays							
51000 Total	\$49,387	\$47,535	\$64,887	\$67,441	\$68,869	\$72,356	

<i>Expenses</i>							
53410 Telephone				\$10	\$200	\$200	
53420 Postage					\$1,090	\$1,090	
54200 Office Supplies	\$300	\$114		\$6,116	\$15,000	\$15,000	
54270 Reservation Management		\$6,128	\$4,121		\$100	\$100	
54860 Newspaper Advertisement	\$151	\$347		\$74	\$250	\$250	
57110 Mileage Reimbursement	\$296			\$724	\$725	\$725	
57310 Dues & Subscription	\$606	\$951	\$810	\$620	\$200	\$200	
57810 Staff Education	\$500	\$25	\$832				
54000 Total	\$2,052	\$7,565	\$5,763	\$7,544	\$17,565	\$17,565	

**TOTAL BUDGET**

	\$51,440	\$55,100	\$70,650	\$74,985	\$86,434	\$89,921	4.03%
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**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>BOARD OF APPEALS 011760</b>								
<i>Personnel Services</i>								
51120 Part Time								
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51000 Total								
<i>Expenses</i>								
53410 Telephone								
53420 Postage								
54200 Office Supplies		\$93		\$186	\$100	\$100		
54860 Newspaper Advertisements	\$1,235			\$595	\$800	\$800		
57310 Dues & Subscriptions								
57800 Other Charges/Expenses			\$110	\$210	\$100	\$100		
54000 Total	\$1,235	\$93	\$110	\$991	\$1,000	\$1,000		
<b>TOTAL BUDGET</b>	<b>\$1,235</b>	<b>\$93</b>	<b>\$110</b>	<b>\$991</b>	<b>\$1,000</b>	<b>\$1,000</b>		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>PLANNING BOARD 011750</b>								
<i>Personnel Services</i>								
51110 Full Time	\$61,583	\$44,196	\$50,249	\$53,865	\$60,550	\$63,616	3,066	5.06%
51120 Part Time	\$1,035							
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,794	\$9,407	\$2,902	\$3,771				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$65,412	\$53,603	\$53,151	\$57,636	\$60,550	\$63,616	3,066	5.06%
<i>Expenses</i>								
53410 Telephone					\$100	\$100		
53420 Postage								
54200 Office Supplies	\$1,476	\$2,246	\$2,254	\$112	\$1,500	\$1,500		
54860 Newspaper Advertisements	\$823	\$877	\$632	\$3,387	\$800	\$800		
57310 Dues & Subscriptions				\$90	\$150	\$150		
57800 Other Charges/Expenses								
57810 Staff Education	-\$55		\$35		\$375	\$375		
54000 Total	\$2,243	\$3,123	\$2,921	\$3,588	\$2,925	\$2,925		
<b>TOTAL BUDGET</b>	<b>\$67,655</b>	<b>\$56,726</b>	<b>\$56,072</b>	<b>\$61,225</b>	<b>\$63,475</b>	<b>\$66,541</b>	<b>3,066</b>	<b>4.83%</b>

# **C: Public Education**

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC EDUCATION</b>								
<i>Personnel Services</i>								
<i>Expenses</i>	\$65,168,835	\$68,783,402	\$71,294,524	\$74,559,704	\$77,917,071	\$79,703,630	1,786,559	2.29%
TOTAL BUDGET	\$65,168,835	\$68,783,402	\$71,294,524	\$74,559,704	\$77,917,071	\$79,703,630	1,786,559	2.29%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**CHELMSFORD PUBLIC SCHOOLS 013000**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51110 Expenses	\$61,667,000	\$65,000,000	\$67,500,000	\$70,700,000	\$73,880,000	\$75,650,000	1,770,000	2.40%
TOTAL BUDGET	\$61,667,000	\$65,000,000	\$67,500,000	\$70,700,000	\$73,880,000	\$75,650,000	1,770,000	2.40%

**NASHOBA TECHNICAL HIGH SCHOOL 013100**

56030 Assessment	\$3,445,195	\$3,721,402	\$3,729,524	\$3,859,704	\$4,037,071	\$4,053,630	16,559	0.41%
TOTAL BUDGET	\$3,445,195	\$3,721,402	\$3,729,524	\$3,859,704	\$4,037,071	\$4,053,630	16,559	0.41%

**OUT OF DISTRICT TUITION 019300**

56030 Assessment	\$56,640	\$62,000	\$65,000					
TOTAL BUDGET	\$56,640	\$62,000	\$65,000					



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# **D: Public Safety**

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC SAFETY</b>								
Personnel Services	\$13,032,075	\$13,435,421	\$14,378,047	\$15,322,095	\$15,404,190	\$15,712,677	308,487	2.00%
Expenses	\$1,208,952	\$1,375,152	\$1,501,215	\$1,800,750	\$1,711,240	\$1,838,654	127,414	7.45%
TOTAL BUDGET	\$14,241,028	\$14,810,573	\$15,879,262	\$17,122,845	\$17,115,430	\$17,551,331	435,901	2.55%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$6,494,641	\$6,953,189	\$7,928,594	\$7,746,290	\$8,105,912	\$8,185,170	79,258	0.98%
<i>Expenses</i>	\$737,667	\$851,894	\$900,689	\$1,023,038	\$1,003,500	\$1,070,900	67,400	6.72%
<b>TOTAL BUDGET</b>	<b>\$7,232,308</b>	<b>\$7,805,082</b>	<b>\$8,829,282</b>	<b>\$8,769,328</b>	<b>\$9,109,412</b>	<b>\$9,256,070</b>	<b>146,658</b>	<b>1.61%</b>

**POLICE DEPARTMENT SUMMARY**

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Lieutenant	7	7	7	7	6	6
Captains	8	8	8	8	10	10
Sergeant	37	37	37	37	36	36
Patrol Officers	1	1	1	1	1	1
Mechanic	2	2	2	2	2	2
Department Assistant	1	1	1	1	1	1
Principal Clerk	9	9	9	9	9	9
Senior Clerk						
Dispatcher						
Part Time Dispatcher						
Full Time Custodian	1	1	1	1	1	1
Part Time Custodian						
Animal Control Officer	2	1	1	1	1	1
Clinician (Grant-Funded)						
	<b>70.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>70.00</b>	<b>70.00</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**POLICE DEPARTMENT 012100**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51020 Clerical	\$163,877	\$143,347	\$123,954	\$110,257	\$168,994	\$170,650	1,656	0.98%
51110 Full Time	\$3,424,692	\$3,766,624	\$4,174,145	\$3,840,700	\$4,555,339	\$4,555,758	419	0.01%
51120 Part Time	\$4,234	\$257		\$541				
51220 Mechanic	\$55,065	\$56,481	\$57,631	\$55,812	\$66,608	\$69,980	3,372	5.06%
51260 Dispatch	\$324,552	\$286,840	\$273,442	\$380,371	\$503,001	\$530,508	27,507	5.47%
51270 Custodial	\$55,491	\$53,880	\$55,854	\$60,130	\$61,527	\$64,642	3,115	5.06%
51290 Shoot Days								
51310 Overtime Regular	\$670,643	\$838,170	\$1,158,235	\$1,048,580	\$650,000	\$700,000	50,000	7.69%
51320 Overtime FLSA	\$8,002	\$10,942	\$18,093	\$17,414	\$7,500	\$15,000	7,500	100.00%
51400 Staff Education				\$5,625				
51410 Education Incentive	\$5,300	\$29,985	\$15,317	\$142,868				
51415 Educational Incentive	\$652,137	\$671,790	\$773,750	\$649,767	\$789,270	\$814,675	25,405	3.22%
51420 Holiday 11 Day	\$158,752	\$165,229	\$226,646	\$207,853	\$258,513	\$256,915	-1,598	-0.62%
51430 Longevity	\$149,344	\$154,673	\$156,340	\$154,271	\$147,098	\$123,774	-23,324	-15.86%
51510 Vacation	\$288,751	\$277,179	\$285,967	\$346,121	\$356,169	\$327,203	-28,966	-8.13%
51515 PTO - Paid Time Off	\$197,754	\$207,390	\$225,417	\$175,150	\$190,116	\$192,644	2,528	1.33%
51520 Holidays	\$16,208		\$197					
51530 Personal Days	\$56,689	\$39,346	\$41,156	\$39,795	\$49,176	\$48,920	-256	-0.52%
51540 Sick Leave	\$129,302	\$116,640	\$169,657	\$237,686	\$106,549	\$105,995	-554	-0.52%
51545 Emergency Sick Leave		\$14,280						
51550 Court Leave	\$10,100	\$15,688	\$16,535	\$20,920	\$50,000	\$50,000		
51560 Military Leave			\$212	\$39,568				
51570 Funeral Leave					\$5,000	\$5,000		
51580 Injured Leave	\$7,515		\$20,711	\$81,001	\$15,000	\$15,000		
51590 Wellness Bonus	\$32,772	\$27,039	\$34,021	\$33,529	\$20,000	\$30,000	10,000	50.00%
51595 Physical Training Incentive	\$17,000	\$14,000	\$33,000	\$30,000	\$35,000	\$35,000		
51630 Signing Bonus								
51610 Jury Duty								
51000 Total	\$6,428,160	\$6,889,780	\$7,860,280	\$7,677,961	\$8,034,860	\$8,111,664	76,804	0.96%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>POLICE DEPARTMENT (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$50,934	\$43,364	\$30,550	\$23,288	\$40,000	\$50,000	10,000	25.00%
52130 Gas Heat	\$12,002	\$16,051	\$20,569	\$18,505	\$20,000	\$25,000	5,000	25.00%
52400 Rent Space								
52410 Building Maintenance	\$22,363	\$26,745	\$33,096	\$32,310	\$40,000	\$40,000		
52460 Equipment Repair	\$1,125	\$2,115	\$5,643	\$4,513	\$8,500	\$8,500		
52470 Computer Maintenance	\$14,712	\$164	\$3,063	\$6,606	\$18,500	\$18,500		
52490 Vehicle Maintenance	\$66,840	\$69,456	\$67,646	\$52,107	\$80,000	\$85,000	5,000	6.25%
53170 Consultant	\$800		\$6	\$8,637				
53290 Medical Injury			\$144					
53300 Pre-Medical	\$1,169	\$610	\$6,012	\$9,942	\$5,000	\$5,000		
53410 Telephone	\$11,304	\$10,867	\$8,946	\$29,174	\$15,000	\$15,000		
53420 Postage	\$1,263	\$1,500	\$1,042	\$2,010	\$3,500	\$3,500		
53990 Contracted Services	\$65,690	\$61,073	\$66,130	\$68,781	\$50,000	\$60,000	10,000	20.00%
54190 Gasoline	\$92,506	\$119,592	\$84,770	\$89,859	\$126,000	\$110,000	-16,000	-12.70%
54200 Office Supplies	\$19,165	\$23,562	\$22,590	\$32,160	\$20,000	\$25,000	5,000	25.00%
54400 Prisoner Meals	\$497	\$495	\$364	\$462	\$500	\$500		
55810 Auxiliary Expense	\$1,266				\$1,000	\$1,000		
55950 Recruit Equipment	\$1,901	\$6,562	\$27,487	\$33,408	\$20,000	\$20,000		
55960 Uniform Allowance	\$70,416	\$74,005	\$83,636	\$80,364	\$70,000	\$80,000	10,000	14.29%
57100 In State Travel	-\$40	\$1,785	\$2,543	\$2,328				
57200 Out of State Travel			\$1,643	\$1,563				
57310 Dues & Subscriptions	\$19,772	\$32,212	\$64,724	\$28,992	\$65,000	\$65,000		
57320 Police Health Club Membership	\$1,265	\$692	\$962	\$1,303	\$1,500	\$1,500		
57810 Staff Education	\$37,935	\$43,611	\$31,996	\$42,211	\$30,000	\$40,000	10,000	33.33%
58000 Outlay	\$42,451	\$22,198	\$23,974	\$39,379	\$56,000	\$56,000		
58510 Equipment	\$78,674	\$85,477	\$78,688	\$144,291	\$75,000	\$85,000	10,000	13.33%
58710 Replacement Equipment/ Vehicles	\$121,026	\$207,382	\$231,076	\$266,747	\$252,000	\$270,000	18,000	7.14%
54000 Total	\$735,034	\$648,521	\$897,153	\$1,019,085	\$997,500	\$1,064,500	67,000	6.72%
<b>TOTAL BUDGET</b>	<b>\$7,163,214</b>	<b>\$7,739,301</b>	<b>\$8,757,433</b>	<b>\$8,697,046</b>	<b>\$9,032,360</b>	<b>\$9,176,164</b>	<b>143,804</b>	<b>1.59%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>ANIMAL CONTROL 012920</b>								
<i>Personnel Services</i>								
51110 Full Time	\$57,896	\$52,822	\$57,966	\$58,579	\$63,132	\$62,183	-949	-1.50%
51120 Part Time								
51310 Overtime Regular	\$4,186	\$5,555	\$7,530	\$6,256	\$1,500	\$5,000	3,500	233.33%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$4,379	\$5,032	\$2,818	\$3,493	\$6,420	\$6,323	-97	-1.51%
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness bonus								
51000 Total	\$66,461	\$63,408	\$68,314	\$68,329	\$71,052	\$73,506	2,454	3.45%
<i>Expenses</i>								
52110 Electricity	\$1,387	\$1,419	\$1,512	\$1,381	\$1,700	\$2,000	300	17.65%
52130 Gas Heat			\$163	\$583	\$500	\$600	100	20.00%
52410 Building Maintenance					\$1,000	\$1,000		
52490 Vehicle Maintenance								
53410 Telephone			\$202	\$235	\$500	\$500		
53830 Care of Animals				\$185	\$500	\$500		
54190 Gasoline	\$1,236	\$1,954	\$1,648	\$1,494	\$1,800	\$1,800		
54200 Office Supplies			\$11	\$75				
57810 Staff Education								
54000 Total	\$2,633	\$3,373	\$3,535	\$3,953	\$6,000	\$6,400	400	6.67%
<b>TOTAL BUDGET</b>	<b>\$69,094</b>	<b>\$66,781</b>	<b>\$71,849</b>	<b>\$72,282</b>	<b>\$77,052</b>	<b>\$79,906</b>	<b>2,854</b>	<b>3.70%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$6,200,182	\$6,077,529	\$6,087,340	\$7,113,663	\$6,823,044	\$6,969,934	146,890	2.15%
<i>Expenses</i>	\$460,482	\$502,274	\$582,355	\$764,522	\$681,900	\$733,914	52,014	7.63%
<b>TOTAL BUDGET</b>	<b>\$6,660,664</b>	<b>\$6,579,803</b>	<b>\$6,669,695</b>	<b>\$7,878,185</b>	<b>\$7,504,944</b>	<b>\$7,703,848</b>	<b>198,904</b>	<b>2.65%</b>

**FIRE DEPARTMENT SUMMARY**

**Personnel**

Position	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
	FTE											
Fire Chief	1	1	1	1	1	1	1	1	1	1	1	1
Deputy Chief / Fire Prevention	1	1	1	1	1	1	1	1	1	1	1	1
Fire Prevention Captain	2	2	2	2	2	2	2	2	2	2	2	2
Training Captain	1	1	1	1	1	1	1	1	1	1	1	1
Captains Unit	4	4	4	4	4	4	4	4	4	4	4	4
Firefighters	52	52	52	52	52	52	52	52	52	52	52	52
Mechanic	1	1	1	1	1	1	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1	1	1	1	1	1	1
PT Clerk/Fire Prevention	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
	<b>63.5</b>											

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**FIRE DEPARTMENT 012200**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51020 Clerical	\$72,235	\$72,110	\$75,820	\$76,988	\$89,404	\$92,291	2,887	3.23%
51120 Full Time	\$3,161,965	\$3,185,489	\$3,162,080	\$3,920,789	\$3,970,004	\$4,057,965	87,961	2.22%
51220 Mechanic	\$66,732	\$66,377	\$66,985	\$67,781	\$81,086	\$83,113	2,027	2.50%
51310 Overtime Regular	\$1,032,898	\$964,836	\$915,056	\$983,698	\$950,000	\$965,000	15,000	1.58%
51330 OT Labor Fires	\$22,557	\$22,317	\$27,891	\$22,092	\$35,000	\$35,000		
51400 Staff Education	\$46,029	\$49,242	\$43,471	\$60,345	\$79,791	\$83,836	4,045	5.07%
51410 Education Incentive	\$581,233	\$549,421	\$548,871	\$656,313	\$623,293	\$632,637	9,344	1.50%
51420 Holiday 11 Day	\$203,557	\$202,308	\$205,213	\$288,302	\$255,274	\$267,898	12,624	4.95%
51430 Longevity	\$127,100	\$129,948	\$143,043	\$148,466	\$153,966	\$154,661	695	0.45%
51510 Vacation Leave	\$284,922	\$317,566	\$303,078	\$330,111	\$373,845	\$379,753	5,908	1.58%
51515 PTO - Paid Time Off	\$10,949	\$16,843	\$24,398	\$41,378				
51530 Personal Days	\$57,086	\$52,258	\$69,565	\$59,228	\$70,969	\$71,860	891	1.26%
51540 Sick Days	\$262,379	\$291,393	\$288,132	\$323,303	\$138,212	\$143,720	5,508	3.99%
51545 Emergency Sick Leave		\$5,296						
51570 Funeral Leave	\$263,347	\$152,325	\$222,601	\$132,952				
51580 Injured Leave	\$7,193		\$1,135	\$1,907	\$2,200	\$2,200		
51590 Wellness Bonus								
51610 Jury Duty								
Military Leave								
51620 Union Duties								
51000 Total	\$6,200,182	\$6,077,529	\$6,087,340	\$7,113,663	\$6,823,044	\$6,969,934	146,890	2.15%

**Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025**

**FIRE DEPARTMENT (cont'd)**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
52110 Electricity	\$29,290	\$29,967	\$30,732	\$45,751	\$36,000	\$49,464	13,464	37.40%
52130 Gas Heat	\$15,713	\$17,950	\$18,560	\$21,210	\$25,000	\$27,500	2,500	10.00%
52310 Water Bills		\$14						
52410 Building Maintenance	\$28,289	\$32,500	\$44,406	\$41,832	\$60,500	\$64,500	4,000	6.61%
52420 Fire Equipment Repairs	\$56,065	\$47,885	\$81,812	\$120,365	\$75,500	\$85,500	10,000	13.25%
52490 Vehicle Maintenance	\$181,135	\$169,151	\$182,057	\$247,266	\$192,500	\$211,750	19,250	10.00%
53290 Medical Injury	\$8,179	\$17,864	\$1,107	\$6,835	\$10,000	\$10,000		
53410 Telephone	\$2,746	\$3,864	\$5,085	\$6,801	\$5,500	\$6,800	1,300	23.64%
54100 Diesel Fuel	\$15,894	\$33,393	\$40,678	\$36,151	\$52,500	\$47,500	-5,000	-9.52%
54190 Gasoline	\$7,952	\$12,178	\$12,373	\$11,835	\$24,000	\$24,000		
54250 Office Supplies	\$5,393	\$9,016	\$14,274	\$29,588	\$13,000	\$14,000	1,000	7.69%
54200 Supplies- Departmental		\$1,237						
54260 Communications	\$6,275	\$7,421	\$3,501	\$20,816	\$8,000	\$9,800	1,800	22.50%
55960 Uniform Allowance	\$59,160	\$94,884	\$82,873	\$66,096	\$74,800	\$75,800	1,000	1.34%
55970 Turnout Gear					\$33,600	\$33,600		
57100 In State Travel	\$8	\$2,142	\$980	\$110	\$1,000	\$1,000		
57200 Out of State Travel	\$2	\$147	\$754	\$648	\$1,000	\$1,000		
57310 Dues & Subscriptions	\$4,424	\$4,920	\$28,053	\$88,433	\$30,000	\$31,500	1,500	5.00%
57805 Recruit Reimbursement	\$127	\$4,582	\$3,614	\$4,606				
57810 Staff Education	\$13,971	\$12,836	\$6,038	\$13,177	\$12,000	\$13,200	1,200	10.00%
58000 Outlay	\$23,661		\$21,319		\$24,000	\$24,000		
54000 Total	\$458,285	\$500,714	\$579,454	\$761,522	\$678,900	\$730,914	52,014	7.66%
<b>TOTAL BUDGET</b>	<b>\$6,658,467</b>	<b>\$6,578,242</b>	<b>\$6,666,794</b>	<b>\$7,875,185</b>	<b>\$7,501,944</b>	<b>\$7,700,848</b>	<b>198,904</b>	<b>2.65%</b>

**EMERGENCY MANAGEMENT 012910**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
53410 Telephone		\$20						
53410 Telephone	\$414	\$456	\$456	\$175	\$1,000	\$1,000		
54200 Office Supplies	\$156				\$100	\$100		
57800 Other Charges/Expenses	\$1,351	\$1,085	\$645		\$900	\$900		
58000 Outlay	\$276		\$1,800	\$2,825	\$1,000	\$1,000		
54000 Total	\$2,197	\$1,561	\$2,901	\$3,000	\$3,000	\$3,000		
<b>TOTAL BUDGET</b>	<b>\$2,197</b>	<b>\$1,561</b>	<b>\$2,901</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$337,252	\$404,704	\$362,113	\$462,142	\$475,234	\$557,573	82,339	17.33%
<i>Expenses</i>	\$10,804	\$20,984	\$18,171	\$13,191	\$25,840	\$33,840	8,000	30.96%
<b>TOTAL BUDGET</b>	<b>\$348,056</b>	<b>\$425,688</b>	<b>\$380,284</b>	<b>\$475,333</b>	<b>\$501,074</b>	<b>\$591,413</b>	<b>90,339</b>	<b>18.03%</b>

**INSPECTIONS AND ENFORCEMENT**

**Personnel**

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	
	FTE	FTE	FTE	FTE	FTE	FTE	
Building Commissioner	1.00	1.00	1.00	1.00	1.00	1.00	
Local Inspector	0.66	2.00	2.00	2.00	2.00	2.00	
P.T. Wire Inspector	0.66	0.66	0.66	0.66	0.66	0.66	
P.T. Plumbing & Gas Inspector	0.66	0.66	0.66	0.66	0.66	0.66	
Departmental Assistant	1.00	1.00	1.00	1.00	1.00	1.00	
Sealer of Wgts & Meas.						1	
Animal Inspector						1	
	3.98	5.32	5.32	5.32	5.32	6.32	
							1
							18.80%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
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**INSPECTIONS AND CODE ENFORCEMENT 012500**

*Personnel Services*

51100 Full Time	\$160,438	\$259,918	\$218,725	\$327,570	\$350,878	\$430,000	79,122	22.55%
51120 Part Time	\$137,726	\$100,953	\$97,042	\$80,994	\$109,358	\$114,490	5,132	4.69%
51310 Overtime	\$9,213	\$12,148	\$11,747	\$16,577	\$9,000	\$9,000		
51430 Longevity Extra Day	\$5,378	\$4,495	\$4,599	\$3,301	\$4,998	\$3,083	-1,915	-38.32%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$24,497	\$27,190	\$30,001	\$33,700				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$337,252</b>	<b>\$404,704</b>	<b>\$362,113</b>	<b>\$462,142</b>	<b>\$474,234</b>	<b>\$556,573</b>	<b>82,339</b>	<b>17.36%</b>

*Expenses*

52490 Vehicle Maintenance		\$268	\$373	\$1,034	\$1,500	\$1,500		
53410 Telephone				\$190	\$190	\$190		
53420 Postage			\$275	\$250	\$1,000	\$1,000		
53990 Contracted Services			\$1,297	\$969	\$300	\$300		
54190 Gasoline	\$1,332	\$4,076	\$8,988	\$5,406	\$2,000	\$4,000	2,000	100.00%
54200 Office Supplies						\$5,000	5,000	
57100 In State Travel	\$8,400	\$4,100	\$4,350	\$3,121	\$14,000	\$14,000		
57120 Expense Allowance								
57200 Out of State Travel	\$1,072	\$10,269	\$150	\$480	\$1,500	\$1,500	1,000	20.00%
57310 Dues & Subscriptions		\$2,272	\$2,737	\$1,931	\$5,000	\$6,000		
58100 Staff Education								
<b>54000 Total</b>	<b>\$10,804</b>	<b>\$20,984</b>	<b>\$18,171</b>	<b>\$13,191</b>	<b>\$25,490</b>	<b>\$33,490</b>	<b>8,000</b>	<b>31.38%</b>
<b>TOTAL BUDGET</b>	<b>\$348,056</b>	<b>\$425,688</b>	<b>\$380,284</b>	<b>\$475,333</b>	<b>\$499,724</b>	<b>\$590,063</b>	<b>90,339</b>	<b>18.08%</b>

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>ANIMAL INSPECTOR 012570</b>								
<i>Personnel Services</i>					\$1,000	\$1,000		
51120 Salaries								
<i>Expenses</i>					\$350	\$350		
57800 Other Charges/Expenses								
TOTAL BUDGET					\$1,350	\$1,350		

# **E: Public Works**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**SUMMARY**  
**PUBLIC WORKS FUNCTIONS\***

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$2,354,538	\$2,345,298	\$2,346,725	\$2,566,868	\$2,765,839	\$2,767,668	1,829	0.07%
<i>Expenses</i>	\$4,031,919	\$4,388,107	\$4,576,120	\$5,307,141	\$5,761,500	\$5,860,723	99,223	1.72%
<i>Snow and Ice</i>	\$888,457	\$1,000,000	\$1,113,451	\$990,220	\$1,150,000	\$1,150,000		
<b>TOTAL BUDGET</b>	\$7,274,914	\$7,733,405	\$8,036,297	\$8,864,229	\$9,677,339	\$9,778,391	101,052	1.04%

\* Summary includes all Department of Public Works Divisions and Cemetery Commission.

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>DEPT OF PUBLIC WORKS</b>								
<i>Personnel Services</i>	\$2,048,634	\$2,029,739	\$2,014,087	\$2,226,857	\$2,395,935	\$2,379,992	-15,943	-0.67%
<i>Expenses</i>	\$3,969,020	\$4,325,459	\$4,512,524	\$5,239,693	\$5,685,500	\$5,781,863	96,363	1.69%
<i>Snow and Ice</i>	\$888,457	\$1,000,000	\$1,113,451	\$990,220	\$1,150,000	\$1,150,000		
<b>TOTAL BUDGET</b>	<b>\$6,906,111</b>	<b>\$7,355,198</b>	<b>\$7,640,062</b>	<b>\$8,456,770</b>	<b>\$9,231,435</b>	<b>\$9,311,855</b>	<b>80,420</b>	<b>0.87%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
<u>Engineering Division</u>						
Director of Public Works	1	1	1	1	1	1
Assistant DPW Director	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	1	1	1
Assistant Town Engineer	1	1	1	1	1	1
Civil/Project Engineer	Moved to Admin	1	1	2	2	2
OSHA Safety Specialist	1	1	1	1	1	1
Business Manager	1	1	1	1	1	1
<u>Highway Division</u>						
Hgwy Superintendent	1	1	1	1	1	1
Foremen	1	1	1	1	1	1
Crew Leaders	3	3	3	3	3	3
Mechanics	3	3	3	3	3	3
Senior Equip. Operators	4	4	4	6	7	7
Equip. Operators	9	9	9	7	6	5
Tr. Driver/Laborer	1	1	1	1	1	1
Departmental Assistant						
<u>Sewer Division (Enterprise Fund)</u>						
Sewer Superintendent	1	1	1	1	1	1
Assistant Superintendent	1	1	1	1	1	1
Sewer Inspect.	6	6	6	4	4	4
Sewer Maintenance Technician	3	3	3	2	2	2
Senior Maintenance Technician	1	1	1	1	1	1
Sewer Maintenance Laborer	1	1	1	1	1	1
Sewer Mechanic	1	1	1	1	1	1
Departmental Assistant	1	1	1	1	1	1
Principal Clerk	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5			
<u>Stormwater Division (Enterprise Fund)</u>						
Stormwater Superintendent	1	1	1	1	1	1
Stormwater Engineer	1	1	1	1	1	1
GIS Manager	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Equipment Operator	3	3	3	5	5	5
Driver/ Laborer	3	5	5	2	2	2
<u>Parks Division</u>						
Groundskeeper	1	1	1			
<u>Public Buildings Division</u>						
Building Attendant	0.50	0.50	0.50	0.50	0.50	0.50
<u>Recycling/Waste</u>						
Recycling/Waste Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>52.00</b>	<b>54.00</b>	<b>54.00</b>	<b>53.00</b>	<b>53.00</b>	<b>52.00</b>

Parks Groundskeeper reallocated to Facilities Div. -1 -1.89%

**Town of Chelmsford  
FY2026  
Town Manager's  
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April 11, 2025**

FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
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**ADMIN & ENGINEERING 014110**

*Personnel Services*

51110 Full Time	\$440,557	\$389,779	\$389,288	\$487,487	\$636,877	\$671,008	34,131	5.36%
51120 Part Time		\$569	\$8,832	\$5,983	\$10,000	\$10,500	500	5.00%
51310 Overtime Reg. Extra Day		\$569	\$1,782	\$344				
51430 Longevity	\$20,469	\$19,395	\$3,679	\$3,850	\$4,081	\$4,287	206	5.05%
51510 Vacation Leave	\$43,174	\$108,738	\$26,212	\$46,898				
51515 PTO - Paid Time Off								
51520 Holidays								
51540 Sick Days	\$1,746							
51545 Emergency Sick Leave	\$573	\$4,767		\$284				
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$506,519</b>	<b>\$524,316</b>	<b>\$429,792</b>	<b>\$544,846</b>	<b>\$650,958</b>	<b>\$685,795</b>	<b>34,837</b>	<b>5.35%</b>

*Expenses*

52460 Equipment Repair	\$1,000	\$1,204	\$739	\$1,855	\$1,400	\$1,500	100	7.14%
52470 Computer Maintenance	\$7,185	\$9,485	\$7,536	\$9,500	\$7,500	\$9,000	1,500	20.00%
53410 Telephone	\$1,428	\$1,472	\$2,957	\$3,221	\$3,000	\$3,200	200	6.67%
53420 Postage	\$175	\$29	\$72	\$49	\$100	\$100		
54190 Gasoline	\$2,645	\$3,449	\$3,526	\$5,522	\$5,250	\$5,250		
54200 Office Supplies	\$2,219	\$2,648	\$2,600	\$2,043	\$2,500	\$2,200	-300	-12.00%
57000 Other Charges/Expenses	\$530	\$163		\$500				
57100 In State Travel	\$751	\$499		\$180	\$900	\$15,000		
57310 Dues & Subscriptions					\$15,000	\$15,000		
57810 Professional Services					\$1,600	\$1,600		
57810 Staff Education	\$1,507	\$885	\$612	\$379	\$1,600	\$1,600		
<b>54000 Total</b>	<b>\$17,439</b>	<b>\$19,633</b>	<b>\$18,041</b>	<b>\$23,250</b>	<b>\$37,250</b>	<b>\$38,750</b>	<b>1,500</b>	<b>4.03%</b>
<b>TOTAL BUDGET</b>	<b>\$523,958</b>	<b>\$544,149</b>	<b>\$447,833</b>	<b>\$568,096</b>	<b>\$688,208</b>	<b>\$724,545</b>	<b>\$6,337</b>	<b>5.28%</b>

**PUBLIC TREES 014790**

<i>Expenses</i>								
53990 Contracted Services	\$64,032	\$6,490	\$75,000	\$546	\$90,000	\$90,000		
57800 Other Charges/Expenses		\$56,160		\$96,914				
<b>TOTAL BUDGET</b>	<b>\$64,032</b>	<b>\$62,650</b>	<b>\$75,000</b>	<b>\$97,460</b>	<b>\$90,000</b>	<b>\$90,000</b>		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>STREETLIGHTING 014240</b>								
<i>Expenses</i>								
52110 Electricity	\$82,033	\$90,174	\$82,358	\$89,507	\$92,000	\$95,000	3,000	3.26%
<b>TOTAL BUDGET</b>	<b>\$82,033</b>	<b>\$90,174</b>	<b>\$82,358</b>	<b>\$89,507</b>	<b>\$92,000</b>	<b>\$95,000</b>	<b>3,000</b>	<b>3.26%</b>

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>WASTE COLLECTION 014330</b>								
<i>Personnel Services</i>								
51120 Part Time	\$34,642	\$36,723	\$39,369	\$38,421	\$45,400	\$47,670	2,270	5.00%
51310 Overtime Reg. Extra Day	\$7,987	\$5,553	\$9,089	\$6,580	\$13,000	\$7,000	-6,000	-46.15%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$5,492	\$3,631	\$2,836	\$6,340				
51520 Holidays								
51540 Sick Days								
51545 Emergency Sick Leave		\$1,228						
51570 Funeral Leave			\$298					
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$48,120</b>	<b>\$47,135</b>	<b>\$51,592</b>	<b>\$51,340</b>	<b>\$58,400</b>	<b>\$54,670</b>	<b>-3,730</b>	<b>-6.39%</b>

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
53410 Telephone								
53810 Waste Disposal	\$1,098,795	\$1,284,014	\$1,240,971	\$1,589,384	\$1,811,500	\$1,902,075	90,575	5.00%
53820 Waste Collection Contract	\$1,823,667	\$1,958,471	\$2,149,945	\$2,375,000	\$2,446,250	\$2,469,638	23,388	0.96%
53990 Contracted Services			\$34,617					
54200 Office Supplies	\$9,859	\$1,332	\$7,376	\$3,773	\$8,000	\$5,000	-3,000	-37.50%
54220 Waste Bins/Containers	\$5,239	\$24,236	\$2,665		\$7,500	\$6,000	-1,500	-20.00%
54230 Compost Expense		\$2,190		\$216		\$2,000	2,000	
54860 Newspaper Advertisements								
57800 Other Charges/Expenses	\$5,826	\$14,255	\$26,226	\$25,483	\$15,000	\$20,000	5,000	33.33%
<b>54000 Total</b>	<b>\$2,943,387</b>	<b>\$3,284,499</b>	<b>\$3,461,799</b>	<b>\$3,993,855</b>	<b>\$4,288,250</b>	<b>\$4,404,713</b>	<b>116,463</b>	<b>2.72%</b>
<b>TOTAL BUDGET</b>	<b>\$2,991,507</b>	<b>\$3,331,634</b>	<b>\$3,513,392</b>	<b>\$4,045,196</b>	<b>\$4,346,650</b>	<b>\$4,459,383</b>	<b>112,733</b>	<b>2.59%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>HIGHWAY DIVISION 014220</b>								
<i>Personnel Services</i>								
51090 Administration	\$206,861	\$145,581	\$150,723	\$104,372	\$1,574,767	\$1,522,466	-52,301	-3.32%
51110 Full Time	\$983,782	\$1,020,490	\$1,053,136	\$1,180,340				
51120 Part Time			\$9,261					
51250 Special Labor								
51310 Overtime Regular	\$29,684	\$44,473	\$49,414	\$86,106	\$55,000	\$60,000	5,000	9.09%
51360 Signing Bonus								
51430 Longevity	\$30,982	\$25,502	\$27,323	\$24,395	\$27,088	\$25,853	-1,235	-4.56%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$138,958	\$113,343	\$134,541	\$127,882				
51540 Sick Days		\$2,779	\$2,943	\$1,686				
51545 Emergency Sick Leave		\$6,457						
51570 Funeral Leave	\$624	\$507		\$1,070				
<b>51000 Total</b>	<b>\$1,390,891</b>	<b>\$1,359,133</b>	<b>\$1,427,340</b>	<b>\$1,525,852</b>	<b>\$1,656,855</b>	<b>\$1,608,319</b>	<b>-48,536</b>	<b>-2.93%</b>

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>HIGHWAY (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$53,630	\$53,973	\$53,047	\$58,692	\$55,000	\$65,000	10,000	18.18%
52130 Gas Heat	\$20,719	\$44,031	\$39,571	\$66,430	\$45,000	\$70,000	25,000	55.56%
52410 Building Maintenance	\$92,718	\$26,038	\$38,565	\$32,030	\$38,000	\$35,000	-3,000	-7.89%
52480 Radio Repairs		\$1,126	\$1,183	\$6,950	\$1,800	\$1,800		
52490 Vehicle Maintenance	\$162,654	\$136,622	\$149,436	\$140,476	\$150,000	\$150,000		
53165 Traffic Duty	\$2,167	\$213	\$2,013	\$4,030	\$2,000	\$2,000		
53410 Telephone	\$3,213	\$3,443	\$3,590	\$3,296	\$4,000	\$4,000		
53420 Postage			\$91	\$91	\$200	\$200		
53990 Contract Services		\$12,730	\$9,207	\$2,305	\$170,000	\$140,000	-30,000	-17.65%
54100 Diesel Fuel	\$48,941	\$107,977	\$78,534	\$149,566	\$100,000	\$90,000	-10,000	-10.00%
54190 Gasoline	\$22,992	\$37,616	\$39,904	\$32,121	\$57,000	\$40,000	-17,000	-29.82%
54200 Office Supplies	\$4,590	\$890	\$2,249	\$2,734	\$2,500	\$2,800	300	12.00%
54210 Road Materials	\$81,053	\$74,127	\$123,378	\$124,257	\$130,000	\$130,000		
54250 Departmental Supplies	\$99,365	\$82,766	\$80,109	\$88,407	\$85,000	\$90,000	5,000	5.88%
54280 Street Signs	\$8,445	\$13,400	\$1,216	\$16,204	\$15,000	\$16,000	1,000	6.67%
54285 Traffic Lights	\$26,615	\$34,441	\$26,937	\$36,585	\$40,000	\$38,000	-2,000	-5.00%
54290 Machinery Hire	\$16,824	\$16,674	\$11,820	\$12,702	\$5,000	\$5,000		
54860 Newspaper Advertisements	\$724	\$362	\$368	\$1,149	\$1,000	\$2,000	1,000	100.00%
55960 Uniform Allowance	\$10,615	\$11,003	\$13,652	\$15,542	\$15,000	\$16,000	1,000	6.67%
57810 Staff Education	\$1,436	\$2,490	\$3,297	\$4,500	\$5,000	\$5,000		
58000 Outlay (Rail Trail Maint.)	\$4,266	\$1,573	\$5,045	\$13,931	\$17,000	\$15,000	-2,000	-11.76%
Fence Repair and Replacement								
58410 Road Maintenance	\$315	\$315	\$315	\$16,761		\$5,000	5,000	
<b>54000 Total</b>	<b>\$661,283</b>	<b>\$661,808</b>	<b>\$683,434</b>	<b>\$828,756</b>	<b>\$938,500</b>	<b>\$922,800</b>	<b>-15,700</b>	<b>-1.67%</b>
<b>Sub-Total Highway</b>	<b>\$2,052,174</b>	<b>\$2,020,941</b>	<b>\$2,110,775</b>	<b>\$2,354,607</b>	<b>\$2,595,355</b>	<b>\$2,531,119</b>	<b>-64,236</b>	<b>-2.48%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SNOW &amp; ICE 014230</b>								
51250 Special Labor								
51310 Salaries Overtime	\$293,439	\$252,380	\$294,177	\$282,595	\$310,000	\$310,000		
52460 Equipment Repair	\$94,781	\$71,213	\$174,750	\$123,633	\$120,000	\$120,000		
53890 Contract Services	\$177,565	\$153,005	\$146,491	\$189,813	\$200,000	\$200,000		
55830 Snow Salt/Brine	\$308,834	\$433,555	\$372,189	\$190,918	\$470,000	\$470,000		
57000 Other Charges/Expenditures				\$141,716				
57800 Other Charges/Expenses	\$13,838	\$89,847	\$82,643	\$61,545	\$50,000	\$50,000		
58510 New Equipment			\$43,200					
54000 Total	\$888,457	\$1,000,000	\$1,113,451	\$990,220	\$1,150,000	\$1,150,000		
TOTAL BUDGET: Highway/ Snow & Ice	\$2,940,631	\$3,020,941	\$3,224,226	\$3,344,828	\$3,745,355	\$3,681,119	-\$64,236	-1.72%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 -ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$62,927	\$65,945	\$63,848	\$68,070				
51120 Part Time								
51310 Overtime Reg	\$2,507	\$3,317	\$3,384	\$3,455				
51430 Longevity								
51510 Vacation Leave	\$9,338	\$5,515	\$10,760	\$5,869				
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days		\$565						
51540 Sick Days		\$1,412						
51545 Emergency Sick Leave		\$282						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$74,772	\$77,037	\$77,992	\$77,394				
<i>Expenses</i>								
52110 Electricity	\$3,943	\$5,542	\$6,203	\$6,578	\$7,000	\$7,000		8.33%
52130 Gas Heat	\$525	\$622	\$953	\$1,283	\$1,200	\$1,300	100	
52410 Building Maintenance								
52460 Equipment Repair	\$579	\$1,475	\$650	\$1,452	\$3,000	\$2,000	-1,000	-33.33%
52490 Vehicle Maintenance	\$4,233	\$2,882	\$1,485	\$2,635	\$3,000	\$3,000		
53410 Telephone								
54100 Diesel Fuel	\$1,506	\$908	\$994	\$656	\$2,000	\$2,000		
54190 Gasoline	\$4	\$1,246	\$46	\$239	\$4,500	\$4,500		
54610 Grounds Maintenance	\$14,469	\$16,543	\$20,537	\$21,737	\$20,000	\$23,000	3,000	15.00%
58000 Outlay								
54000 Total	\$25,258	\$29,217	\$30,869	\$34,580	\$40,700	\$42,800	2,100	5.16%
TOTAL BUDGET	\$100,030	\$106,255	\$108,860	\$111,974	\$40,700	\$42,800	2,100	5.16%

**FACILITIES - PARKS DIVISION 014280**



**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$305,904	\$315,559	\$332,638	\$340,011	\$369,904	\$387,676	17,772	4.80%
<i>Expenses</i>	\$62,899	\$62,648	\$63,596	\$67,449	\$76,000	\$78,860	2,860	3.76%
<b>TOTAL BUDGET</b>	<b>\$368,802</b>	<b>\$378,207</b>	<b>\$396,235</b>	<b>\$407,459</b>	<b>\$445,904</b>	<b>\$466,536</b>	<b>20,632</b>	<b>4.63%</b>

**CEMETERY COMMISSION 014910**

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
Superintendent	1	1	1	1	1	1
P.T. Clerk	0.40	0.40	0.40	0.40	0.40	0.40
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver/Laborer	1	1	1	1	1	1
Senior Laborer	1	1	1	1	1	1
	4.40	4.40	4.40	4.40	4.40	4.40

**Town of Chelmsford  
FY2026**

**Town Manager's  
Final Recommendation  
April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>CEMETERY COMMISSION 014910</b>								
<i>Personnel Services</i>								
51020 Clerical					\$26,964	\$28,735	1,771	6.57%
51100 Salary Elected Officials	\$240,567	\$240,189	\$256,985	\$260,660	\$306,238	\$321,752	15,514	5.07%
51110 Full Time	\$21,165	\$23,015	\$24,062	\$25,183				
51120 Part Time								
Extra Day								
51130 Disinterment	\$525	\$300	\$450	\$450	\$600	\$600		
51210 Temporary								
51300 Call-in OT	\$8,681	\$9,227	\$8,553	\$6,913	\$13,250	\$13,250		
51310 Overtime-Regular	\$12,463	\$13,722	\$12,039	\$11,755	\$13,250	\$13,250		
51515 PTO - Paid Time Off	\$16,774	\$23,116	\$23,234	\$24,983				
51430 Longevity	\$5,728	\$5,989	\$7,316	\$8,590	\$9,602	\$10,089	487	5.07%
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days				\$1,476				
51590 Wellness Bonus								
51000 Total	\$305,904	\$315,559	\$332,638	\$340,011	\$369,904	\$387,676	17,772	4.80%
<i>Expenses</i>								
52110 Electricity	\$1,200	\$1,521	\$1,155	\$1,687	\$1,600	\$1,750	150	9.38%
52130 Gas Heat	\$2,535	\$2,995	\$2,993	\$4,256	\$3,500	\$4,000	500	14.29%
52410 Building Maintenance	\$3,497	\$2,945	\$3,329	\$2,819	\$3,000	\$3,000		
52460 Equipment Repair	\$7,688	\$1,893	\$2,562	\$3,499	\$6,000	\$6,500	500	8.33%
52470 Computer Maintenance	\$522	\$170	\$170	\$3,416	\$3,000	\$3,500	500	16.67%
52490 Vehicle Maintenance	\$4,723	\$4,707	\$7,910	\$3,416	\$3,500	\$3,500		
53410 Telephone	\$585	\$515	\$512	\$476	\$750	\$600	-150	-20.00%
53420 Postage	\$115	\$124	\$146	\$288	\$300	\$410	110	36.67%
53990 Contracted Services		\$118	\$20,000	\$335				
54100 Diesel Fuel	\$1,517	\$1,491	\$1,884	\$1,581	\$2,500	\$2,500		
54190 Gasoline	\$5,871	\$7,682	\$8,670	\$9,960	\$9,500	\$10,000	500	5.26%
54200 Office Supplies	\$2,153	\$2,063	\$2,513	\$1,364	\$2,500	\$2,000	-500	-20.00%
54250 Supplies Departmental	\$3,394	\$3,559	\$1,696	\$3,623	\$3,000	\$3,000		
54610 Grounds Maintenance	\$7,072	\$7,445	\$6,957	\$9,706	\$7,000	\$8,000	1,000	14.29%
54650 Restoration/Vandalism			\$492	\$165	\$1,000	\$1,000		
55960 Uniform Allowance	\$1,627	\$1,930	\$1,457	\$1,682	\$1,650	\$1,650		
57100 In State Travel		\$1,253	\$1,003	\$1,745	\$1,200	\$650		
57200 Out of State Travel	\$399	\$884	\$399	\$197	\$550	\$1,350	800	145.45%
57310 Dues & Subscription	\$20,000	\$21,125	\$149	\$670	\$450	\$450		
58000 Outlay			\$20,000	\$20,000	\$25,000	\$25,000		
54000 Total	\$62,899	\$62,648	\$63,596	\$67,449	\$76,000	\$78,860	2,860	3.76%
TOTAL BUDGET	\$368,802	\$378,207	\$396,235	\$407,459	\$445,904	\$466,536	20,632	4.63%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$925,804	\$955,774	\$1,076,407	\$1,130,392	\$1,445,595	\$1,494,869	49,274	3.41%
<i>Expenses</i>	\$988,184	\$1,084,430	\$1,154,533	\$1,077,070	\$1,180,954	\$1,160,700	-20,254	-1.72%
<b>TOTAL BUDGET</b>	<b>\$1,913,988</b>	<b>\$2,040,204</b>	<b>\$2,230,940</b>	<b>\$2,207,462</b>	<b>\$2,626,549</b>	<b>\$2,655,569</b>	<b>29,020</b>	<b>1.10%</b>

**MUNICIPAL FACILITIES DIVISION 014720**

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
Manager	1.00	1.00	1.00	1.00	1.00	1.00
Departmental Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager						
Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Project & Procurement Manager*						
Electrician	1.00	1.00	1.00	2.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Painter	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Small Engine Repairs	1.00	1.00	1.00	1.00	1.00	1.00
Carpenter	1.00	1.00	1.00	1.00	1.00	1.00
HVAC Technician						
Parks Laborer						
Maintenance/ Asbestos						
Maintenance, General						
Truck Driver	6.00	6.00	3.00	1.00	1.00	1.00
Parks & Playground Coordinator	0.50	0.50	1.00	1.00	1.00	1.00
Sustainability Manager	1.00	1.00	0.50	0.50	0.50	0.50
Groundskeeper						
Summer Support						
	14.50	14.50	13.50	16.50	17.50	17.50

\* Project & Procurement Manager Reallocated from Library Facilities

**Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025**

**MUNICIPAL FACILITIES 014720**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$788,072	\$793,493	\$898,900	\$931,652	\$1,311,871	\$1,359,598	47,727	3.64%
51120 Part Time			\$2,592	\$10,886	\$40,053	\$32,599	-7,454	-18.61%
51210 Salaries - Seasonal	\$19,584	\$15,874	\$29,059	\$32,598	\$40,000	\$40,000		
51250 Special Labor		\$72	\$4,396					
51310 Overtime-Regular	\$16,061	\$20,873	\$42,780	\$37,530	\$38,000	\$42,000	4,000	10.53%
51430 Longevity	\$10,727	\$12,101	\$12,694	\$11,956	\$15,671	\$20,672	5,001	31.91%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$89,240	\$86,990	\$81,385	\$101,989				
51520 Holidays								
51530 Personal Days								
51540 Sick Days	\$1,254	\$14,474	\$3,635					
51545 Emergency Sick Leave	\$866	\$8,528						
51570 Funeral Leave		\$3,370	\$966	\$3,781				
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$925,804</b>	<b>\$955,774</b>	<b>\$1,076,407</b>	<b>\$1,130,392</b>	<b>\$1,445,595</b>	<b>\$1,494,869</b>	<b>49,274</b>	<b>3.41%</b>
<i>Expenses</i>								
52110 Electricity								
52420 Fire Equipment Repair	\$60,847	\$56,345	\$55,750	\$61,249	\$72,500	\$70,000	-2,500	-3.45%
52440 Building Safety Maintenance	\$299,704	\$433,646	\$310,243	\$348,440	\$325,000	\$350,000	25,000	7.69%
52410 Building Maintenance	\$35,421	\$36,689	\$43,762	\$45,785	\$45,000	\$45,000		
52430 Playground Maintenance	\$56,369	\$54,420	\$53,779	\$82,827	\$85,000	\$85,000		
52450 Solar Array Maintenance	\$349,988	\$316,246	\$422,047	\$356,245	\$375,000	\$375,000		
52460 Equipment Repair								
52480 Radio Repair	\$29,474	\$34,880	\$26,989	\$32,377	\$55,000	\$38,000	-17,000	-30.91%
52490 Vehicle Maintenance	\$7,148	\$7,016	\$6,600	\$6,976	\$8,000	\$8,000		
53410 Telephone		\$13						
53420 Postage								
53990 Contract Services					\$40,000	\$30,000	-10,000	-25.00%
54000 Supplies								
54190 Gasoline	\$20,464	\$37,736	\$33,899	\$32,675	\$56,604	\$38,000	-18,604	-32.87%
54200 Office Supplies	\$3,096	\$2,586	\$2,814	\$3,155	\$2,500	\$3,200	700	28.00%
54250 Supplies Departmental	\$17,815	\$23,409	\$19,619	\$14,548	\$20,000	\$18,000	-2,000	-10.00%
54610 Grounds Maintenance	\$57,346	\$37,811	\$154,877	\$72,290	\$70,000	\$75,000	5,000	7.14%
54860 Newspaper Advertisement	\$274	\$430	\$1,615	\$279	\$350	\$2,500	2,150	614.29%
55960 Uniform Allowance	\$18,226	\$5,393	\$6,915	\$6,323	\$8,000	\$8,000		
57310 Dues & Subscriptions	\$2,012	\$1,932	\$1,724	\$1,900	\$15,000	\$12,000	-3,000	-20.00%
58000 Outlay Training	\$30,000	\$35,878	\$11,700	\$12,000	\$3,000	\$3,000		
<b>54000 Total</b>	<b>\$988,184</b>	<b>\$1,084,430</b>	<b>\$1,154,533</b>	<b>\$1,077,070</b>	<b>\$1,180,954</b>	<b>\$1,160,700</b>	<b>-20,254</b>	<b>-1.72%</b>
<b>TOTAL BUDGET</b>	<b>\$1,913,988</b>	<b>\$2,040,204</b>	<b>\$2,230,940</b>	<b>\$2,207,462</b>	<b>\$2,626,549</b>	<b>\$2,655,569</b>	<b>29,020</b>	<b>1.10%</b>

# **F: Community Services**

**Town of Chelmsford**  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>COMMUNITY SERVICES</b>								
<i>Personnel Services</i>	\$2,519,975	\$2,601,176	\$2,731,543	\$2,913,952	\$3,357,653	\$3,143,514	-214,139	-6.38%
<i>Expenses</i>	\$840,707	\$863,649	\$980,364	\$933,868	\$1,038,738	\$1,041,298	2,560	0.25%
TOTAL BUDGET	\$3,360,683	\$3,464,825	\$3,711,907	\$3,847,820	\$4,396,391	\$4,184,812	-211,579	-4.81%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$449,960	\$434,055	\$505,399	\$539,310	\$575,691	\$566,569	-9,122	-1.58%
<i>Expenses</i>	\$281,514	\$289,645	\$311,303	\$289,732	\$334,688	\$309,248	-25,440	-7.60%
<b>TOTAL BUDGET</b>	<b>\$731,474</b>	<b>\$703,700</b>	<b>\$816,703</b>	<b>\$829,042</b>	<b>\$910,379</b>	<b>\$875,817</b>	<b>-34,562</b>	<b>-3.80%</b>

**DEPARTMENT OF HUMAN SERVICES**

**Personnel**

Position	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
	FTE											
Senior Center Director	1	1	1	1	1	1	1	1	1	1	1	1
Department Assistant/Principal Clerk	1	1	1	1	1	1	1	1	1	1	1	1
Assistant Veterans Agent					0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Social/Elder Services Coordinators	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Program Coordinator/Assistant Director	1	1	1	1	1	1	1	1	1	1	1	1
Building Manager & Custodian	1.50	1.50	1.50	1.00	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Van Driver	1	1	1	1	1	1	1	1	1	1	1	1
Part Time Substitute Van Driver												
Veterans Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>7.50</b>	<b>7.50</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>							

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>VETERANS 015430</b>								
<i>Personnel Services</i>								
51110 Full Time	\$71,745	\$75,679	\$78,851	\$81,642	\$100,092	\$105,160	5,068	5.06%
51120 Part Time			\$27,905	\$34,818	\$39,125		-\$9,125	-100.00%
51230 Longevity Extra Day	\$4,953	\$5,178	\$5,414	\$5,666	\$6,005	\$6,309	304	5.06%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$10,793	\$10,641	\$11,959	\$14,869				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$87,491	\$91,498	\$124,129	\$136,995	\$145,222	\$111,469	-\$33,753	-23.24%
<i>Expenses</i>								
53410 Telephone	\$545	\$420	\$589	\$499	\$420	\$420		
53420 Postage	\$69	\$450	\$145	\$155	\$250	\$250		
54200 Office Supplies	\$2,787	\$3,500	\$4,834	\$4,385	\$3,700	\$3,700		
57100 In State Travel	\$981	\$2,100	\$2,188	\$2,350	\$2,100	\$2,100		
57810 Staff Education	\$25	\$250	\$235	\$230	\$250	\$250		
58000 Outlay								
54000 Total	\$4,408	\$6,720	\$7,991	\$7,620	\$6,720	\$6,720		
<i>Cash &amp; Material Grants</i>								
57710 Veterans Benefits	\$123,305	\$125,000	\$133,104	\$97,870	\$140,000	\$110,000	-\$30,000	-21.43%
TOTAL BUDGET	\$215,204	\$223,218	\$265,225	\$242,485	\$291,942	\$228,189	-\$63,753	-21.84%

**Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025**

**COUNCIL ON AGING 015410**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$317,008	\$258,620	\$297,092	\$347,193	\$417,867	\$436,518	18,651	4.46%
51120 Part Time	\$9,477	\$38,211	\$39,916	\$4,069				
51310 Overtime Regular	\$748	\$1,275	\$784	\$33				
51430 Longevity Extra Day	\$3,194	\$5,345	\$9,699	\$9,972	\$12,602	\$15,956	3,354	26.61%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$31,859	\$39,106	\$33,779	\$41,048		\$2,626		
51520 Holidays	\$182							
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$362,469</b>	<b>\$342,557</b>	<b>\$381,270</b>	<b>\$402,315</b>	<b>\$430,469</b>	<b>\$455,100</b>	<b>24,631</b>	<b>5.72%</b>
<i>Expenses</i>								
52110 Electricity	\$26,351	\$26,768	\$18,000	\$21,581	\$25,000	\$23,000	-2,000	-8.00%
52130 Gas Heat	\$6,130	\$5,564	\$6,500	\$323	\$3,000	\$2,000	-1,000	-33.33%
52310 Water Bills	\$1,929	\$2,000	\$2,200	\$4,398	\$2,700	\$5,000	2,300	85.19%
52410 Building Maintenance	\$23,648	\$18,829	\$24,000	\$22,157	\$26,000	\$26,000		
52490 Vehicle Maintenance	\$2,921	\$2,539	\$5,000	\$6,702	\$7,500	\$7,500		
53310 Newsletter	\$4,828	\$1,584	\$5,200	\$4,012	\$4,200	\$2,000	-2,200	-52.38%
53410 Telephone	\$1,489	\$1,421	\$1,600	\$1,487	\$1,500	\$1,600	100	25.00%
53420 Postage	\$400	\$26	\$400	\$875	\$400	\$500		
53990 Contract Services	\$10,734	\$8,619	\$31,128	\$28,893	\$33,128	\$33,128		
54190 Gasoline	\$3,474	\$11,278	\$15,600	\$12,966	\$15,000	\$12,500	-2,500	-16.67%
54200 Office Supplies	\$2,715	\$2,999	\$2,880	\$3,207	\$3,800	\$3,000	-800	-21.05%
54250 Supplies-Departmental	\$3,945	\$5,342	\$4,800	\$6,284	\$5,000	\$4,000	-1,000	-20.00%
54300 Meals on Wheels /Sr. Nutrition	\$36,391	\$36,354	\$34,000	\$44,966	\$38,000	\$35,000		
54310 Medical Supplies								
57100 In State Travel	\$1,255	\$1,719	\$1,500	\$1,886	\$2,040	\$500	-1,540	-75.49%
57310 Dues & Subscriptions	\$1,330	\$4,860	\$2,000	\$2,509	\$2,600	\$2,800	200	7.69%
57800 Other Charges/Expenses	\$690	\$735	\$1,500	\$2,921	\$3,000	\$3,000		
57810 Staff Education				\$1,029	\$2,000	\$2,000		
58000 Outlay	\$25,572	\$5,476	\$12,000	\$18,028	\$13,000	\$29,000	16,000	123.08%
<b>54000 Total</b>	<b>\$153,801</b>	<b>\$137,925</b>	<b>\$170,208</b>	<b>\$184,242</b>	<b>\$187,968</b>	<b>\$192,528</b>	<b>4,560</b>	<b>2.43%</b>
<b>TOTAL BUDGET</b>	<b>\$516,270</b>	<b>\$480,482</b>	<b>\$551,478</b>	<b>\$586,557</b>	<b>\$618,437</b>	<b>\$647,628</b>	<b>29,191</b>	<b>4.72%</b>

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$75,483	\$78,998	\$82,009	\$85,555	\$233,079	\$143,299	-89,780	-38.52%
<i>Expenses</i>	\$48,766	\$53,853	\$100,550	\$63,755	\$103,200	\$48,200	-55,000	-53.29%
<b>TOTAL BUDGET</b>	\$124,249	\$132,851	\$182,559	\$149,309	\$336,279	\$191,499	-144,780	-43.05%

**COMMUNITY ENRICHMENT**

**Personnel**

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026		
	FTE	FTE	FTE	FTE	FTE	FTE		
Community Services Director	1.00	1.00	1.00	1.00	1.00	-		
Chelmsford Center for Arts Director						1.00		
Chelmsford Center for Arts Assistant						1.00		
	1.00	1.00	1.00	1.00	3.00	2.00		
							-1	-100.00%
							-1	-33.33%

**Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$68,911	\$71,691	\$71,839	\$79,171	\$89,780		-89,780	-100.00%
51515 PTO - Paid Time Off	\$5,864	\$6,511	\$9,921	\$6,384				
51000 51000 Total	\$74,775	\$78,202	\$81,760	\$85,555	\$89,780		-89,780	-100.00%
<i>Expenses</i>								
54200 Office Supplies	\$79							
57800 Other Charges/Expenses	\$7,602	\$9,242	\$10,000	\$10,116	\$10,000		-10,000	-100.00%
54000 Total	\$7,680	\$9,242	\$10,000	\$10,116	\$10,000		-10,000	-100.00%
TOTAL BUDGET	\$82,456	\$87,443	\$91,760	\$95,670	\$99,780		-99,780	-100.00%

**RECREATION 016300**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
54540 Recreational Program	\$36,275	\$42,045	\$35,000	\$44,919	\$45,000		-45,000	-100.00%
54610 Grounds Maintenance Pond Weed Control			\$50,000	\$3,236	\$15,000	\$15,000		
57800 Other Charges/Expenses	\$1,414	\$2,286						
54000 Total	\$37,689	\$44,331	\$85,000	\$48,155	\$60,000	\$15,000	-45,000	-75.00%
TOTAL BUDGET	\$112,464	\$122,532	\$166,760	\$133,710	\$149,780	\$15,000	-134,780	-89.99%

**CULTURAL COUNCIL 016960**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Expenses</i>								
57800 Other Charges/Expenses			\$2,350	\$1,050	\$5,000	\$5,000		
TOTAL BUDGET			\$2,350	\$1,050	\$5,000	\$5,000		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>CENTER FOR THE ARTS 016920</b>								
<i>Personnel Services</i>								
51110 Full Time				\$921	\$106,449	\$106,449		
51515 PTO - Paid Time Off					\$36,200	\$36,200		
51000 51000 Total				\$921	\$142,649	\$142,649		
<i>Expenses</i>								
53990 Contract Services					\$14,400	\$14,400		
54200 Office Supplies					\$5,600	\$5,600		
54860 Marketing					\$2,700	\$2,700		
57800 Other Charges/Expenses					\$2,300	\$2,300		
54000 Total					\$25,000	\$25,000		
TOTAL BUDGET				\$921	\$167,649	\$167,649		

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>PUBLIC CELEBRATIONS 016930</b>								
<i>Expenses</i>								
016930 - 57800 Town Celebration	\$2,850	\$80	\$1,500	\$2,433	\$1,500	\$1,500		
016940 - 57800 Memorial Day			\$500	\$2,001	\$500	\$500		
TOTAL BUDGET	\$2,850	\$80	\$2,000	\$4,434	\$2,000	\$2,000		

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>HISTORICAL COMMISSION 016910</b>								
<i>Personnel Services</i>								
51120 Part Time	\$708	\$796	\$248		\$650	\$650		
51000 Total	\$708	\$796	\$248		\$650	\$650		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$547	\$200	\$1,200		\$1,200	\$1,200		
54000 Total	\$547	\$200	\$1,200		\$1,200	\$1,200		
TOTAL BUDGET	\$1,255	\$996	\$1,448		\$1,850	\$1,850		

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$404,526	\$406,709	\$491,348	\$543,672	\$678,145	\$552,142	-126,003	-18.58%
<i>Expenses</i>	\$33,225	\$34,091	\$37,150	\$40,726	\$42,350	\$43,350	1,000	2.36%
<b>TOTAL BUDGET</b>	<b>\$437,751</b>	<b>\$440,800</b>	<b>\$528,498</b>	<b>\$584,398</b>	<b>\$720,495</b>	<b>\$595,492</b>	<b>-125,003</b>	<b>-17.35%</b>

**BOARD OF HEALTH**

**Personnel**

Position	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026		
	FTE	FTE	FTE	FTE	FTE	FTE		
Director		1.00	1.00	1.00	1.00	1.00		
Assistant Director				1.00	1.00	-		
Director/ Nursemanager	1.00							
Health Inspector	1.00	1.00	1.00	1.00	1.00			
Health Insp./ Public Health Associate*		1.00	1.00	1.00	1.00			
Senior Health Inspector	1.00	1.00	1.00	1.00	1.00			
Dept. Assistant	1.00	1.00	1.00	1.00	1.00			
Public Health & Wellness Coordinator*				1.00	0.80	0.80		
Full-Time Nurse	0.80	0.80	1.00	1.00	1.00	1.00		
Social Worker**		1.00	1.00	1.00	1.00	1.00		
Health Educator	0.40	0.40	0.80	0.80	1.00	1.00		
	5.20	7.20	7.80	7.80	7.80	5.80		
							-2	-25.64%

\*Footnote: 1.0 FTE Social Worker position is funded through the American Rescue Plan Act (ARPA) for first half of FY2025.

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**BOARD OF HEALTH 015100**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>								
51100 Salaries-Elected	\$264,420	\$280,776	\$354,962	\$417,529	\$582,252	\$461,235	-121,017	-20.78%
51110 Full Time	\$93,297	\$70,647	\$78,657	\$55,469	\$57,566	\$60,191	2,625	4.56%
51120 Part Time	\$421		\$4,886	\$10,685	\$25,000	\$25,000		
51310 Overtime Regular	\$8,425	\$8,886	\$9,934	\$12,531	\$13,327	\$5,716	-7,611	-57.11%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$37,963	\$44,537	\$42,908	\$47,458				
51520 Holidays								
51540 Sick Days								
51545 Emergency Sick Leave		\$1,863						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$404,526	\$406,709	\$491,348	\$543,672	\$678,145	\$552,142	-126,003	-18.58%
<i>Expenses</i>								
52490 Vehicle Maintenance	\$780		\$1,500		\$1,900	\$1,900		
53410 Telephone	\$2,861	\$5,821	\$3,800	\$4,582	\$4,200	\$4,200		
53420 Postage	\$127	\$280	\$500	\$566	\$500	\$500		
53990 Contract Services	\$11,437	\$3,092	\$4,000	\$2,770	\$4,000	\$4,000		
54190 Gasoline	\$693	\$839	\$1,400	\$764	\$400	\$400		
54200 Office Supplies	\$2,235	\$1,674	\$1,950	\$2,697	\$1,950	\$1,950		
54250 Supplies-Departmental	\$1,650	\$1,923	\$1,700	\$5,576	\$1,900	\$2,300	400	21.05%
54520 Mosquito Control	\$11,262	\$12,844	\$12,500	\$13,919	\$15,000	\$16,000	1,000	6.67%
54860 Newspaper Advertisement	\$315	\$453	\$800	\$835	\$800	\$800		
57100 In State Travel	\$67	\$1,055	\$1,600	\$1,272	\$2,000	\$2,000		
57310 Dues & Subscriptions	\$770	\$410	\$1,200	\$383	\$1,200	\$1,200		
57800 Other Charges/Expenses	\$457	\$3,268	\$4,200	\$4,503	\$6,000	\$6,000		
57810 Staff Education								
54000 Total	\$33,225	\$34,091	\$37,150	\$40,726	\$42,350	\$43,350	1,000	2.36%
TOTAL BUDGET	\$437,751	\$440,800	\$528,498	\$584,398	\$720,495	\$595,492	-125,003	-17.35%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<i>Personnel Services</i>	\$1,590,006	\$1,681,414	\$1,652,787	\$1,745,415	\$1,870,738	\$1,881,504	10,766	0.58%
<i>Expenses</i>	\$477,202	\$506,061	\$531,361	\$539,656	\$558,500	\$640,500	82,000	14.68%
<b>TOTAL BUDGET</b>	<b>\$2,067,209</b>	<b>\$2,187,475</b>	<b>\$2,184,148</b>	<b>\$2,285,071</b>	<b>\$2,429,238</b>	<b>\$2,522,004</b>	<b>92,766</b>	<b>3.82%</b>

**LIBRARY**

**Personnel**

Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE	FY2026 FTE
Director	1	1	1	1	1	1
Asst. Director/ Support Services	1	1	1	1	1	1
Asst. Director/ Outreach	1	1	1	1	1	1
Technology/ Facility Manager	1	1	1	1	1	1
Division Head-Reader Services	1	1	1	1	1	1
Division Head-Youth Services	1	1	1	1	1	1
Division Head-Tech Services	1	1	1	1	1	1
Division Head-Reference	1	1	1	1	1	1
Division Head - Circulation Services	1	1	1	1	1	1
Adult Services Librarian	1	2	2	2	2	2
Marketing Specialist	1	1	1	1	1	1
Division Head-Teen Services	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services MLS Specialist	0.53	0.59	0.59	0.59	0.59	0.59
Children's MLS Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Office Administrator	2.00	2.00	2.00	2.00	2.00	2.00
F.T. Library Asst.	2.49	2.40	2.40	2.40	2.40	2.40
P.T. Youth Services Specialist	1.89	1.87	1.87	1.87	1.87	1.87
P.T. Technical Services Asst.	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Tech Services Acquisitions	0.80	0.80	0.80	0.80	0.80	0.80
P.T. Adult / Reader Services Specialist	1.65	0.74	0.74	0.74	0.74	0.74
Pages	1.30	1.30	1.30	1.30	1.30	1.30
F.T. Custodians	2.37	2.00	2.00	2.00	2.00	2.00
P.T Custodians		0.37	0.51	0.51	0.51	0.51
<b>TOTAL</b>	<b>25.70</b>	<b>25.74</b>	<b>25.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>

Town of Chelmsford  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

**LIBRARY 016100**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51110 Full Time	\$858,311	\$848,882	\$872,987	\$956,842	\$1,166,247	\$1,216,745	50,498	4.33%
51120 Part Time	\$374,325	\$361,043	\$340,444	\$360,082	\$485,439	\$432,078	-\$53,361	-10.99%
51270 Custodial Salaries	\$95,032	\$102,892	\$104,127	\$109,951	\$140,269	\$148,463	8,194	5.84%
51310 Overtime	\$3,789	\$24,681	\$35,730	\$38,676	\$40,058	\$42,061	2,003	5.00%
51430 Longevity	\$31,010	\$33,649	\$30,337	\$28,694	\$30,925	\$34,357	3,432	11.10%
Extra Day								
Shift Differential					\$6,500	\$6,500		
51510 Vacation Leave	\$58,600	\$73,384	\$64,900	\$60,078				
51515 PTO - Paid Time Off	\$58,228	\$61,026	\$62,794	\$64,934				
51520 Holidays	\$72,259	\$77,154	\$75,175	\$72,337				
51530 Personal Days	\$10,714	\$10,607	\$10,407	\$11,343				
51540 Sick Days	\$26,571	\$80,443	\$49,032	\$40,406				
51545 Emergency Sick Leave		\$2,469						
51570 Funeral Leave	\$414	\$3,387	\$4,262	\$1,622				
51590 Wellness Bonus	\$754	\$1,796	\$2,592	\$451	\$1,300	\$1,300		
51000 Total	\$1,590,006	\$1,681,414	\$1,652,787	\$1,745,415	\$1,870,738	\$1,881,504	10,766	0.58%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**LIBRARY (Continued)**

<i>Expenses</i>									
52110 Electricity	\$46,711	\$49,527	\$60,000	\$28,556	\$58,000	\$62,000	4,000	6.90%	
52130 Gas Heat	\$22,849	\$25,891	\$24,000	\$32,329	\$26,000	\$32,000	6,000	23.08%	
52410 Building Maintenance	\$51,910	\$67,684	\$60,000	\$56,257	\$65,000	\$66,000	3,000	4.62%	
52460 Equipment Repair	\$1,180	\$906	\$1,000	\$1,000	\$1,000	\$1,000			
52470 Computer Maintenance	\$250	\$3,996	\$4,500	\$2,174	\$4,500	\$9,500	5,000	111.11%	
52490 Vehicle Maintenance	\$466	\$2,470	\$2,000	\$2,015	\$2,000	\$3,000	1,000	50.00%	
53140 Copier Expense				\$3,581		\$14,000	14,000		
53410 Telephone	\$809	\$758	\$1,000	\$200	\$1,000	\$1,000			
53420 Postage	\$140	\$2,158	\$2,000	\$1,809	\$2,000	\$2,500	500	25.00%	
53990 Contract Services	\$10,964	\$14,208	\$16,500	\$5,737	\$15,000		-15,000	-100.00%	
53991 Programs & Events	\$8,283	\$8,002	\$10,000	\$12,201	\$12,000	\$12,000			
54200 Office Supplies	\$22,474	\$16,275	\$20,000	\$29,564	\$22,000	\$23,000	1,000	4.55%	
54203 Furniture/ Shelving						\$1,000	1,000		
54209 Electr. Lic.				\$2,137		\$5,500	5,500		
54610 Grounds Maintenance	\$12,456	\$10,795	\$12,500	\$12,263	\$15,000	\$15,000			
54860 Newspaper Advertisement	\$57	\$145		\$450					
55960 Uniform Allowance	\$797								
56020 MVLC	\$77,360	\$77,360	\$70,580	\$74,074	\$75,000	\$80,000	5,000	6.67%	
57100 In State Travel	\$68	\$55	\$500	\$602	\$1,000	\$2,000	1,000	100.00%	
57300 Travel				\$847					
57800 Other Charges/ Expenses	\$9,458	\$13,054	\$12,000	\$25,902	\$15,000	\$11,000	-4,000	-26.67%	
57810 Staff Education	\$2,973	\$2,778	\$3,000	\$5,419	\$3,000	\$5,000	2,000	66.67%	
58000 Outlay									
54000 Total	\$269,206	\$296,061	\$299,580	\$296,117	\$317,500	\$347,500	30,000	9.45%	
<i>Books &amp; Periodicals</i>									
54010 Books & Periodicals	\$207,997	\$210,000	\$231,781	\$243,539	\$241,000	\$293,000	52,000	21.58%	
TOTAL BUDGET	\$2,067,209	\$2,187,475	\$2,184,148	\$2,285,071	\$2,429,238	\$2,522,004	92,766	3.82%	



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# **G: Miscellaneous**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>BENEFITS &amp; INSURANCE</b>								
<i>Expenses</i>	\$25,498,876	\$26,555,593	\$28,270,946	\$29,991,617	\$32,014,452	\$36,008,221	3,993,769	12.47%
TOTAL BUDGET	\$25,498,876	\$26,555,593	\$28,270,946	\$29,991,617	\$32,014,452	\$36,008,221	3,993,769	12.47%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>INSURANCE 019450</b>								
<i>Expenses</i>								
57741 Buildings/General Liability	\$472,986	\$424,484	\$525,000	\$540,744	\$593,250	\$550,000	-43,250	-7.29%
57742 Motor Vehicle	-\$1,809	\$2,151		\$522				
57743 Public Official Liability				\$1,737				
57744 Police	-\$12,674							
57745 Workers Compensation	\$480,087	\$451,684	\$525,000	\$414,780	\$560,000	\$540,000	-20,000	-3.57%
57746 Injured in Line of Duty								
TOTAL BUDGET	\$938,590	\$878,319	\$1,050,000	\$957,782	\$1,153,250	\$1,090,000	-63,250	-5.48%

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>EMPLOYEE BENEFITS 019100</b>								
<i>Expenses</i>								
51721 Middlesex Retirement	\$9,511,562	\$9,883,109	\$10,538,132	\$11,508,552	\$12,078,152	\$13,090,444	1,012,292	8.38%
51723 Unemployment Compensation	\$23,612	\$4,800	\$58,449	\$6,150	\$50,000	\$50,000		
51724 Medicare Tax	\$1,007,926	\$1,059,567	\$1,117,186	\$1,171,595	\$1,240,284	\$1,302,300	62,016	5.00%
51725 Medical Insurance Chapter 32B	\$9,645,713	\$9,740,249	\$10,341,681	\$10,817,035	\$12,181,766	\$14,224,405	2,042,639	16.77%
51722 Medical Insurance Retirees Ch. 32B	\$2,608,938	\$2,975,497	\$3,323,587	\$3,478,634	\$3,631,000	\$4,571,072	940,072	25.89%
51726 IOD Insurance Retirees	\$725	\$817	\$733		\$5,000	\$5,000		
51727 IOD Insurance	\$161,810	\$113,234	\$141,179	\$51,868	\$175,000	\$175,000		
OPEB Liability Trust Fund	\$1,600,000	\$1,900,000	\$1,700,000	\$2,000,000	\$1,500,000	\$1,500,000		
51729 Sick Leave Buy Back								
TOTAL BUDGET	\$24,560,286	\$25,677,274	\$27,220,946	\$29,033,835	\$30,861,202	\$34,918,221	4,057,019	13.15%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>SUMMARY</b>								
<b>DEBT &amp; INTEREST</b>								
<i>Non-Excluded</i>	\$7,233,626	\$7,040,697	\$7,140,974	\$6,999,001	\$7,136,877	\$7,823,140	686,263	9.62%
<i>Betterment - Funded</i>	\$2,336,812	\$2,326,127	\$2,320,386	\$2,309,341	\$2,303,240	\$2,291,832	-11,408	-0.50%
<i>Excluded</i>	\$3,650,908	\$3,191,312	\$2,079,710	\$1,679,443	\$1,107,250	\$273,100	-834,150	-75.34%
TOTAL BUDGET	\$13,221,346	\$12,558,136	\$11,541,070	\$10,987,785	\$10,547,367	\$10,388,072	-159,295	-1.51%

**Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025**

**DEBT NON-EXCLUDED**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
Imp-04, Est. 04/01/05	\$415,000	\$281,829						
Issued 2007, Series A	\$344,725	\$305,275	\$268,875	\$97,375				
Issued 2008								
Imp-2010, Iss. 7/01/09	\$108,997							
Imp-2011, Iss. 7/01/10								
Imp-2012, Iss. 7/1/11	\$74,857	\$72,739						
School Gr. Repair MSBA - Iss 7/1/11	\$88,964	\$87,033	\$75,722	\$73,934	\$72,009	\$70,084	-1,925	-2.67%
Imp-2013, Proj. Iss. 7/01/12	\$96,230	\$93,135	\$84,000					
Iss. 7/1/12 Center Fire Station	\$495,507	\$497,773	\$486,700	\$484,725	\$477,000	\$449,775	-27,225	-5.71%
Iss. 2/1/13 FY13 CIP Ph. 2	\$10,900	\$10,500	\$5,100					
Iss. 8/6/13 FY14 CIP	\$179,150	\$172,681	\$170,490	\$162,750				
Iss. 8/6/13 ESCO	\$1,280,108	\$1,251,447	\$1,220,317	\$1,191,277	\$1,161,335	\$1,180,965	19,630	1.69%
Iss. 2/14 Ctr. Fire	\$45,213	\$43,463	\$41,713	\$40,663	\$34,613	\$33,713	-900	-2.60%
Iss. 7/8/14 FY15 CIP/ Varney Pk.	\$199,244	\$195,694	\$190,369	\$186,375	\$181,938	\$181,938	-181,938	-100.00%
Iss. 8/15 FY16 CIP	\$163,800	\$159,600	\$154,000	\$150,500	\$147,000	\$143,500	-3,500	-2.38%
Iss. 7/16 FY17 CIP	\$607,000	\$244,600	\$130,800	\$126,200	\$121,600	\$119,300	-2,300	-1.89%
Iss. 7/17 FY18 CIP	\$686,095	\$688,806	\$324,441	\$210,333	\$176,226	\$168,369	-7,857	-4.46%
Iss. 7/17 Modular Classrooms	\$692,324	\$668,112	\$652,479	\$627,836	\$603,193	\$578,550	-24,643	-4.09%
Iss. 7/18 FY19 CIP	\$596,450	\$576,700	\$552,200	\$237,700	\$227,700	\$217,700	-10,000	-4.39%
Iss. 7/19 FY20 CIP	\$719,450	\$690,700	\$661,950	\$633,200	\$149,450	\$143,450	-6,000	-4.01%
Iss. 4/21 FY21 CIP & No. Fire Sta.		\$727,030	\$745,900	\$718,875	\$691,350	\$662,825	-28,525	-4.13%
Iss. 10/21 FY22 CIP		\$53,280	\$648,293	\$619,016	\$594,463	\$569,909	-24,554	-4.13%
Iss. 6/22 FY23 CIP			\$175,000	\$675,700	\$645,200	\$619,950	-25,250	-3.91%
Iss. 6/22 Forum			\$159,375	\$228,500	\$220,500	\$207,500	-13,000	-5.90%
Iss. 6/22 Tennis Courts & Parking Lot			\$258,250	\$235,050	\$226,800	\$218,550	-8,250	-3.64%
Iss 6/23 - FY24 CIP				\$194,831	\$845,000	\$800,400	-44,600	-5.28%
Iss 6/24- FY25 CIP & CHS Kitchen					\$426,500	\$1,248,600	822,100	192.75%
Iss. 6/25 -FY26 CIP						\$255,000		
Temporary Loans & Costs	\$397,196	\$118,636	\$135,000	\$104,161	\$135,000	\$135,000		
<b>Total</b>	\$7,201,210	\$6,939,032	\$7,140,974	\$6,999,001	\$7,136,877	\$7,823,140	686,263	9.62%

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>DEBT EXCLUDED</b>								
Sewer Phase I	\$1,854,028	\$1,402,913	\$338,194	\$321,694				
MCWT	\$539,230	\$540,398	\$539,766	\$200,900				
School Construction	\$981,150	\$939,900	\$903,650	\$868,750	\$828,150		-829,150	-100.00%
DPW Alpha Rd. Iss. 7/1/10	\$276,500	\$308,100	\$298,100	\$288,100	\$278,100	\$273,100	-5,000	-1.80%
Bond Anticipation Notes								
<b>Total</b>	\$3,650,908	\$3,191,312	\$2,079,710	\$1,679,443	\$1,107,250	\$273,100	-834,150	-75.34%
<b>DEBT BETTERMENT- FUNDED</b>								
MCWT	\$2,074,252	\$2,074,253	\$2,074,252	\$2,074,253	\$2,074,254	\$2,074,255	1	0.00%
Proj. Iss. 07/11	\$239,950	\$231,950	\$228,950	\$220,700	\$217,450	\$208,950	-8,500	-3.91%
Bett. Funded Borrowing Exp.	\$22,610	\$19,924	\$17,184	\$14,388	\$11,536	\$8,627	-2,909	-25.22%
<b>Total</b>	\$2,336,812	\$2,326,127	\$2,320,386	\$2,309,341	\$2,303,240	\$2,291,832	-11,408	-0.50%

Town of Chelmsford  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>STATE ASSESSMENTS &amp; OVERLAY</b>								
Expenses	\$3,410,326	\$3,668,202	\$3,825,187	\$3,488,166	\$3,699,640	\$3,609,671	-89,969	-2.43%
TOTAL BUDGET	\$3,410,326	\$3,668,202	\$3,825,187	\$3,488,166	\$3,699,640	\$3,609,671	-89,969	-2.43%

**Town of Cheimsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
State Assessments 018200								
56310 Special Education	\$15,659	\$31,234	\$32,783					
56460 Motor Vehicle Non-Renewal Surcharge	\$26,220	\$17,620	\$17,620	\$19,040	\$22,100	\$22,100	-4,022	-0.22%
56680 Tuition Assessments	\$1,939,261	\$2,110,597	\$2,171,439	\$1,900,444	\$1,861,533	\$1,857,511	5,514	5.60%
56390 Mosquito Control Projects	\$90,000	\$92,512	\$94,849	\$94,040	\$98,513	\$104,027	613	4.75%
56400 Air Pollution Districts MBTA	\$11,828	\$12,062	\$12,417	\$12,596	\$12,908	\$13,521		
56630 Regional Transit Authority	\$266,251	\$272,907	\$272,907	\$279,730	\$286,723	\$293,891	7,168	2.50%
<b>Total</b>	<b>\$2,349,219</b>	<b>\$2,536,932</b>	<b>\$2,602,015</b>	<b>\$2,305,850</b>	<b>\$2,281,777</b>	<b>\$2,291,050</b>	<b>9,273</b>	<b>0.41%</b>
Other Expenses								
N/A Underassessments								
N/A Cherry Sheet Offsets	\$329,950	\$327,474	\$345,344	\$379,658	\$500,626	\$418,621	-82,005	-16.38%
57600 Court Settlements								
<b>Total</b>	<b>\$329,950</b>	<b>\$327,474</b>	<b>\$345,344</b>	<b>\$379,658</b>	<b>\$500,626</b>	<b>\$418,621</b>	<b>-82,005</b>	<b>-16.38%</b>
<b>TOTAL BUDGET</b>	<b>\$2,679,169</b>	<b>\$2,864,406</b>	<b>\$2,947,359</b>	<b>\$2,685,508</b>	<b>\$2,782,403</b>	<b>\$2,709,671</b>	<b>-72,732</b>	<b>-2.61%</b>

**STATE & COUNTY ASSESSMENTS**

Town of Chelmsford  
 FY2026  
 Town Manager's  
 Final Recommendation  
 April 11, 2025

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>ASSESSORS</b>								
Overlay	\$731,157	\$803,796	\$877,828	\$802,658	\$917,237	\$900,000	-17,237	-1.88%
Overlay Deficit-Prior Year	\$0	\$0						
<b>TOTAL BUDGET</b>	<b>\$731,157</b>	<b>\$803,796</b>	<b>\$877,828</b>	<b>\$802,658</b>	<b>\$917,237</b>	<b>\$900,000</b>	<b>-17,237</b>	<b>-1.88%</b>

**DEPARTMENTAL OVERDRAFTS**

Snow and Ice Deficit -Prior Yr.								
Other								
<b>TOTAL BUDGET</b>								

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
Prior Year Bills		\$202						
* Finance Comm. Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000		
DPW Facility - Alpha Rd.								
Gen. Stabilization Fund	\$1,370,300	\$2,000,000	\$1,089,782	\$947,537	\$560,482		-560,482	
Sewer Construction Stabilization	\$335,050	\$83,045	\$73,719	\$156,842	\$232,335		-232,335	
Air Quality Study	\$50,000							
McCarthy School Recreation Courts					\$975,000		-975,000	
Freeman Lake Weed Control		\$65,000						
South Row School Roof					\$100,000		-100,000	
Digital Document Archive					\$300,000		-300,000	
Invasive Species Mgmt. Plan					\$75,000		-75,000	
Roadway & Sidewalk Improvements		\$1,987,640	\$1,500,000	\$1,500,000	\$2,500,000		-2,500,000	
Land Acquisition - Parker Rd.	\$16,200							
Cranberry Bog Dam - Trees & Brush	\$25,000							
Comm. Action Prog.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		-10,000	-100.00%
PFAS Remediation - 54 Richardson Rd.	\$10,000	\$600,000	\$254,500	\$425,000				
Center School Boilers				\$60,000				
Collective Bargaining Settlements			\$335,487	\$604,000				
Library Masonry Repairs				\$100,000				
Strategic Plan				\$125,000				
Elm St. Land Purchase				\$33,500				
Oploid Settlement Funds			\$139,844	\$24,275	\$100,000		-100,000	-100.00%
Property Revaluation								
Misc Small Articles								
<b>TOTAL BUDGET</b>	\$2,206,550	\$5,145,887	\$3,803,332	\$4,386,154	\$5,252,817	\$400,000	-4,852,817	-92.39%

**WARRANT ARTICLES**

# **Sewer Enterprise Fund**

**Town of Chelmsford**  
**FY2026**  
**Town Manager's**  
**Final Recommendation**  
**April 11, 2025**

**SEWER ENTERPRISE 606000**

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
<b>Personnel Services</b>								
51110 Full Time	\$968,709	\$986,201	\$960,149	\$968,703	\$1,109,397	\$1,142,207	\$32,810	2.96%
51120 Part Time								
51310 Overtime Regular	\$28,236	\$26,735	\$24,631	\$32,638	\$35,000	\$35,000		
51430 Longevity	\$35,848	\$37,527	\$37,382	\$33,148	\$38,988	\$33,888	(\$5,100)	-13.08%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$109,354	\$114,614	\$120,043	\$121,953				
51579 Funeral Leave		\$655	\$387					
51540 Sick Days		\$1,683	\$1,507	\$2,498				
51545 Emergency Sick Leave		\$5,174						
51610 Jury Duty				\$397				
51000 Total	\$1,142,146	\$1,172,590	\$1,144,100	\$1,159,339	\$1,183,385	\$1,211,095	\$27,710	2.34%
<b>Direct Expenses</b>								
52110 Electricity	\$150,656	\$162,679	\$150,306	\$148,558	\$165,000	\$150,000	(\$15,000)	-9.09%
52130 Gas Heat	\$15,766	\$11,862	\$14,446	\$15,548	\$17,000	\$18,000	\$1,000	5.88%
52415 Major Maintenance	\$207,670	\$137,144	\$112,037	\$240,218	\$125,000	\$125,000		
52460 Equipment Repair	\$286,527	\$364,681	\$410,806	\$379,646	\$320,000	\$330,000	\$10,000	3.13%
52470 Computer Maintenance	\$984	\$1,093	\$12,116	\$5,407	\$3,000	\$5,500	\$2,500	83.33%
52490 Vehicle Maintenance					\$30,000	\$30,000		
53040 Legal Expense	\$1,720							
53165 Traffic Duty	\$1,063	\$9,236	\$1,689	\$3,564	\$5,000	\$5,000		
53410 Telephone	\$11,427	\$12,946	\$12,957	\$12,099	\$13,000	\$13,000		
53420 Postage	\$9,283	\$9,731	\$11,025	\$14,799	\$13,000	\$16,000		
53990 Contract Services	\$139,923	\$234,713	\$118,030	\$77,287	\$649,475	\$560,000	(\$89,475)	-13.78%
54190 Gasoline	\$23,922	\$41,014	\$39,363	\$36,199	\$52,000	\$42,000	(\$10,000)	-19.23%
55960 Office Supplies	\$2,153	\$1,237	\$1,596	\$4,367	\$3,000	\$4,500	\$1,500	50.00%
56010 User Fee-Lowell	\$1,698,698	\$1,957,892	\$1,788,483	\$2,099,567	\$2,200,000	\$2,400,000	\$200,000	9.09%
58100 Grinder Pumps	\$107,038	\$110,514	\$153,745	\$179,748	\$150,000	\$180,000	\$30,000	20.00%
57120 Expense Allowance	\$6,882							
57310 Dues & Subscriptions	\$295	\$245	\$75		\$500	\$500		
58000 Outlay	\$212,241	\$148,425	\$7,360	\$89,321	\$100,000	\$95,000	(\$5,000)	-5.00%
51730 OPEB Liability	\$22,000	\$22,000	\$22,000	\$22,000	\$35,000	\$35,000		
57810 Staff Education	\$156		\$614	\$4,272	\$2,000	\$4,500	\$2,500	125.00%
Debt Service	\$85,235	\$128,076	\$170,303	\$182,419	\$278,290	\$370,110	\$91,820	32.99%
54000 Total: Direct Expenses	\$2,983,638	\$3,353,488	\$3,026,949	\$3,521,139	\$4,161,265	\$4,391,110	\$229,845	5.52%
TOTAL BUDGET	\$4,125,784	\$4,526,077	\$4,171,049	\$4,680,478	\$5,344,650	\$5,602,205	\$257,555	4.82%
<b>Indirect Expenses</b>								
Administrative/ Other Charges	\$304,448	\$315,013	\$325,100	\$328,997	\$352,262	\$363,346	\$11,084	3.15%
Employee Benefits	\$353,229	\$353,658	\$374,489	\$396,695	\$421,743	\$498,068	\$76,325	18.10%
54000 Total: Indirect Expenses	\$657,677	\$668,671	\$699,589	\$725,692	\$774,005	\$861,414	\$87,409	11.29%
<b>Total: Enterprise Fund</b>	\$4,783,461	\$5,194,748	\$4,870,638	\$5,406,170	\$6,118,655	\$6,463,619	\$344,964	5.64%

**Stormwater  
Enterprise Fund**

Town of Chelmsford  
FY2026  
Town Manager's  
Final Recommendation  
April 11, 2025

**STORMWATER ENTERPRISE 636002**

*Personnel Services*

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
51110 Full Time	\$487,420	\$582,700	\$667,385	\$646,953	\$814,385	\$874,309	\$59,924	7.36%
51120 Part Time	\$13,534	\$14,706	\$7,532	\$7,205				
51310 Overtime Regular	\$12,667	\$19,656	\$21,855	\$27,346	\$25,000	\$30,000	\$5,000	20.00%
51430 Longevity	\$10,819	\$10,566	\$9,783	\$3,482	\$2,087	\$2,259	\$172	8.24%
51540 Sick Leave	\$1,029		\$1,645	\$19,067				
51545 Emergency Sick Leave		\$5,116						
51515 PTO - Paid Time Off	\$48,871	\$67,817	\$79,430	\$71,314				
51000 Total	\$574,339	\$700,560	\$787,629	\$775,367	\$841,472	\$906,568	\$65,096	7.74%

*Direct Expenses*

52460 Equipment Repair	\$24,168	\$8,871	\$23,865	\$18,333	\$28,000	\$25,000	(\$3,000)	-10.71%
52470 Computer Maintenance	\$1,500	\$6,401	\$4,235	\$3,125	\$9,000	\$4,000	(\$5,000)	-55.56%
53160 Mgmt Assessment Plan	\$38,145							
53410 Telephone	\$2,628	\$2,804	\$3,370	\$8,594	\$3,500	\$8,700	\$5,200	148.57%
53990 Contract Services	\$91,884	\$125,034	\$90,205	\$138,630	\$150,000	\$150,000	\$0	0.00%
54190 Gasoline	\$9,605	\$27,049	\$30,346	\$23,415	\$35,000	\$26,000	(\$9,000)	-25.71%
54200 Office Supplies	\$1,009	\$1,532	\$2,434	\$1,920	\$3,000	\$3,000	\$0	0.00%
54250 Supplies - Departmental	\$5,421	\$8,440	\$6,800	\$6,437	\$9,000	\$8,000	(\$1,000)	-11.11%
54600 Stormwater Maintenance	\$30,150	\$58,087	\$61,474	\$64,930	\$75,000	\$70,000	(\$5,000)	-6.67%
54860 Newspaper Ads	\$840	\$156	\$406	\$1,399	\$1,000	\$1,000	\$0	0.00%
57310 Dues & Subscriptions	\$185	\$5,376	\$0	\$4	\$5,000	\$3,000	(\$2,000)	-40.00%
Major Projects-Drainage	\$39,198	\$89,419	\$69,725	\$66,412	\$160,000	\$95,000	(\$65,000)	-40.63%
58000 Outlay		\$12,591	\$246	\$0			\$0	
58500 Misc. Equipment	\$4,205	\$1,692	\$3,191	\$4,684	\$5,000	\$5,000	\$0	0.00%
51730 OPEB Liability	\$22,000	\$22,000	\$22,000	\$22,000	\$30,000	\$30,000	\$0	0.00%
57810 Staff Education	\$495	\$1,086	\$5,492	\$2,929	\$3,500	\$3,000	(\$500)	-14.29%
55960 Clothing Allowance				\$6,446	\$5,000	\$7,000	\$2,000	40.00%
58530 Trucks			\$92,490	\$40,377				
59245 Debt Service	\$240,800	\$332,317	\$336,890	\$318,073	\$230,032	\$326,691	\$96,659	42.02%
54000 Total: Direct Expenses	\$512,231	\$702,856	\$753,167	\$727,709	\$752,032	\$765,391	\$13,359	1.78%
TOTAL BUDGET	\$1,086,570	\$1,403,416	\$1,540,796	\$1,503,076	\$1,593,504	\$1,671,959	\$78,455	4.92%

*Indirect Expenses*

Administrative/ Other Charges	\$29,872	\$36,218	\$38,440	\$41,860	\$42,074	\$45,328	\$3,254	7.73%
Employee Benefits	\$199,508	\$254,377	\$276,946	\$294,383	\$312,700	\$359,456	\$46,756	14.95%
54000 Total: Indirect Expenses	\$229,380	\$290,595	\$315,386	\$336,243	\$354,774	\$404,784	\$50,010	14.10%
<b>Total: Enterprise Fund</b>	\$1,315,950	\$1,694,011	\$1,856,182	\$1,839,319	\$1,948,278	\$2,076,743	\$128,465	6.59%

**Public, Educational, &  
Governmental (PEG) Access  
Cable Television  
Enterprise Fund**

Town of Chelmsford  
 FY2026  
 Town Manager's  
 Recommendation  
 April 11, 2025

FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2026 Recommended	\$ Change	% Change
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**PEG ACCESS CABLE TELEVISION ENTERPRISE**  
**621280**

*Personnel Services*

51110 Full Time	\$326,124	\$309,822	\$317,886	\$362,865	\$420,753	\$426,460	\$5,707	1.36%
51120 Part-Time	\$8,690	\$9,139	\$10,246	\$10,562	\$11,700	\$11,700	\$11,700	
51310 Overtime		\$103	\$927	\$1,591			\$0	
51430 Longevity	\$15,365	\$17,384	\$17,804	\$18,182	\$18,961	\$19,570	\$609	3.21%
51515 PTO - Paid Time Off	\$23,002	\$23,705	\$24,597	\$30,521				
51000 Total	\$373,181	\$360,153	\$371,460	\$423,719	\$439,714	\$457,730	\$18,016	4.10%

*Direct Expenses*

52150 Utilities	\$737	\$3,393	\$1,958	\$1,787	\$2,000	\$2,000	\$0	0.00%
52471 Equipment Maintenance	\$9,624	\$0	\$417	\$3,896	\$3,000	\$3,000	\$0	0.00%
52490 Vehicle Maintenance	\$204	\$30	\$1,146	-\$6,853	\$3,000	\$3,000	\$0	0.00%
53340 Archiving	\$0	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
53420 Postage	\$10	\$116	\$13	\$284	\$500	\$500	\$0	0.00%
53990 Contracted Services	\$32,025	\$19,253	\$27,182	\$28,222	\$30,000	\$29,000	(\$1,000)	-3.33%
54000 Supplies	\$24,284	\$18,341	\$16,176	\$26,457	\$20,000	\$19,000	(\$1,000)	-5.00%
57100 In State Travel	\$0	\$0	\$80	\$57	\$0	\$0	\$0	0.00%
57310 Dues & Subscriptions	\$9,516	\$15,905	\$7,523	\$9,276	\$9,000	\$9,000	\$0	0.00%
57400 Insurance General	\$3,578	\$2,550	\$3,550	\$3,550	\$3,750	\$4,000	\$250	6.67%
57800 Other Charges/ Expenses	\$599	\$2,233	\$4,700	\$5,824	\$5,500	\$5,500	\$0	0.00%
57810 Staff Education	\$0	\$90	\$1,042	\$0	\$1,000	\$0	(\$1,000)	-100.00%
OPEB Liability	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
58000 Outlay	\$35,358	\$181,676	\$98,163	\$213,651	\$40,716	\$19,744	(\$20,972)	-51.51%
58904 Capital Proj.- Tel.	\$0							
54000 Total: Direct Expenses	\$140,935	\$268,586	\$186,951	\$311,150	\$143,966	\$120,244	(\$23,722)	-16.48%
TOTAL BUDGET	\$514,116	\$628,739	\$558,411	\$734,869	\$583,680	\$577,974	(\$5,706)	-0.98%

*Indirect Expenses*

Administrative/ Other Charges	\$20,144	\$20,159	\$20,600	\$21,545	\$21,986	\$22,887	\$901	4.10%
Employee Benefits	\$52,905	\$54,492	\$57,060	\$58,943	\$71,631	\$84,193	\$12,562	17.54%
54000 Total: Indirect Expenses	\$73,049	\$74,651	\$77,660	\$80,488	\$93,617	\$107,080	\$13,463	14.38%
<b>Total: Enterprise Fund</b>	\$587,165	\$703,390	\$636,071	\$815,357	\$677,297	\$685,054	\$7,757	1.15%

# **Golf Course Enterprise Fund**

**FY 2026 Golf Course Enterprise Statement of Revenues and Expenditures**

**Chelmsford Country Club**

**FY 2026 Golf Course Enterprise Revenue Projection**

Rental Income	\$	5,000
Country Club Gross Receipts	\$	25,000
Total Country Club Enterprise Revenues	\$	<u>30,000</u>

**FY 2026 Golf Course Enterprise Budgeted Expenses**

Capital Improvements	\$	30,000
Total Country Club Enterprise Expenses	\$	<u>30,000</u>

Revenue Surplus/(Deficit) \$ -

**Forum Ice Arena  
Enterprise Fund**

**FY2026 Forum Enterprise Fund  
Statement of Revenues and Expenditures**

**Chelmsford Forum Ice Arena**

**FY 2026 Forum Enterprise Revenue Projection**

Rental Income	\$ 60,000
Capital Contribution	\$ 5,000
Total Chelmsford Forum Enterprise Revenues:	<u>\$ 65,000</u>

**FY 2026 Forum Enterprise Expense Budget**

Capital Improvements	\$ 5,000
Expenses	\$ 60,000
Total Chelmsford Forum Enterprise Expenditures:	<u>\$ 65,000</u>

Revenue Surplus/(Deficit) \$0

# **H: Capital Projects**



**Paul E. Cohen**  
Town Manager

***Office of the Town Manager***

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To: Select Board  
Finance Committee  
Town Meeting Representatives

Submitted herewith is the proposed FY2026-2030 Capital Improvement Program, the first year of which constitutes the proposed FY2026 Capital Budget. Each year, Town Meeting reviews the proposed Capital Budget and adopts it by voting to appropriate funds for capital spending. The planned acquisition of capital associated with this annual appropriation constitutes an important component of the Town's capital plan.

It should be noted that projects listed in the Capital Improvement Program for years other than FY2026 are not authorized at Town Meeting. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6-4 of the Chelmsford Home Rule Charter. Although the detail for proposed projects appears as Section H within the Annual Budget document, funding for these projects requires Town Meeting approval of Capital Article 7 on the April 28, 2025 Town Meeting Warrant. The adoption of the

Capital Budget and any associated borrowing is done strictly in accordance with Town Charter.

**FY2026 Capital Budget**

The process of preparing the CIP and the FY2026 Capital Budget has remained essentially the same as in years past. Project requests were reviewed and prioritized by the Town Manager and Capital Planning Committee using the criteria described in the capital planning process on page H-8. This review was performed within the context of an initial municipal bonding target of \$5.9 million as determined by our updated Five-Year Financial Plan.

The proposed \$5.96M Capital Budget increases by 1.5% from the prior fiscal year to responsibly address repairs and improvements required at several aging municipal and school buildings. The requested authorization will be funded through \$5,941,971 of General Obligation Bonds and \$27,414 of unexpended funds recaptured from completed capital projects funded during previous years.

A total of \$516,885 of the budget is devoted to Public Safety, which includes \$111,885 to fund the replacement of Fire command staff vehicle (2016) and \$405,000 to repave the Police Station rear parking lot.

Capital improvements for Public Works total \$1,140,000. \$800,000 will fund public infrastructure projects including sidewalk construction and roadway improvements. \$130,000 will fund the replacement of the Highway Division mini excavator (2013), and \$210,000 will fund the replacement of a sidewalk snow clearing machine (2003).

A total of \$2,767,500 is being set aside for school facility improvements. A section of the Center School roof will be replaced for \$130,000. \$877,500 will fund the renovation and construction of secure entryways at the Byam, Center, Harrington, South Row, and Parker Schools as well as stairwell renovation at the High School to enhance emergency egress. At McCarthy Middle School, a portion of the roof will be replaced at a cost of \$1.0M, and \$700,000 will be used to replace four boilers that are nearing the end of their useful life.

Municipal Facilities improvements include the replacement of two aging pickup trucks (2008 & 2010) at a cost of \$170,000, \$180,000 for the renovation of restrooms at Town Offices, and \$150,000 for Americans with Disabilities Act (ADA) related improvements at public parks, playgrounds, and open spaces.

The remaining \$1,045,000 of the budget will address needs in Community Services. At Adams Library, improvements include \$450,000 for the second phase of the HVAC system replacement, \$365,000 to repave the parking lot and install granite curbing, as well as \$60,000 to replace aging

computers. Finally, \$170,000 is budgeted for the second phase of floor tile replacement at the Senior Center, which is original to the building.

#### **Other FY2026 Capital Projects**

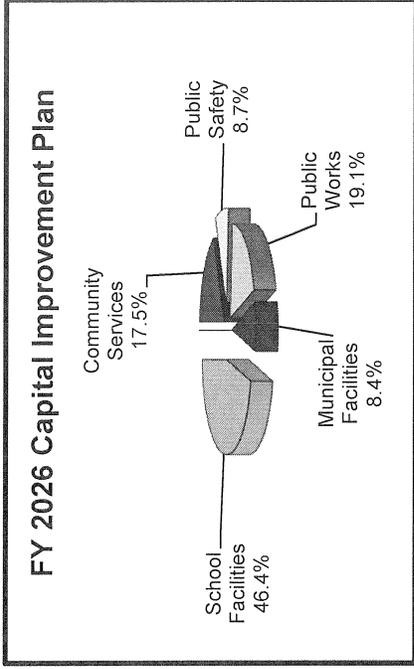
In addition to qualifying capital projects (\$50,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. The replacement of equipment and vehicles with a cost under \$50,000 or useful life under 5 years is funded within the operating budget.

We continually strive to improve our capital budgeting system. The replacement of Police Department patrol vehicles is funded through the operating budget due to their shorter estimated useful life. Projects involving recurring maintenance, such as painting or maintenance contracts, are also funded through the Town's operating budget.

In summary, the attached Five-Year Capital Improvement Program and the FY2026 Capital Budget continue to recognize the Town's ongoing responsibility to maintain its capital facilities, equipment and infrastructure, and to make the capital investments necessary to meet the future long-term demands of our community. The Capital Improvement Program also recognizes the Town's responsibility to limit such undertakings to a sustainable level, which will preserve the fiscal stability of the Town. I wish to extend my thanks to the Capital Planning Committee, Superintendent of Schools, Department Heads and staff for their assistance in the preparation of this planning document.

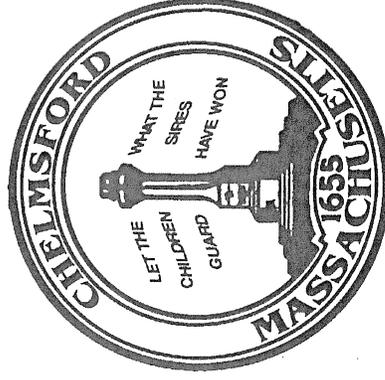
# FY2026 PROPOSED CAPITAL BUDGET

Function	Department / Location	Project	Expenditure	
Community Services	<u>Senior Center</u>	Flooring Replacement - Phase 2	\$170,000	
	<u>Adams Library</u>	Parking Lot Repaving	\$365,000	
		Computer Replacement	\$60,000	
		HVAC System - Phase 2	\$450,000	
<i>Community Services Subtotal</i>			<i>\$1,045,000</i>	
Public Safety	<u>Police</u>	Parking Lot Repaving	\$405,000	
	<u>Fire</u>	Command Vehicle Replacement	\$111,885	
<i>Public Safety Subtotal</i>			<i>\$516,885</i>	
Public Works	<u>Highway</u>	Sidewalk Improvements	\$375,000	
		Roadway Improvements	\$425,000	
		Mini Excavator	\$130,000	
		Sidewalk Snow Clearing Equipment	\$210,000	
<i>Public Works Subtotal</i>			<i>\$1,140,000</i>	
Public Facilities	<u>Municipal Facilities</u>	Pickup Truck with Plow	\$85,000	
	<u>Parks, Playgrounds, &amp; Open Spaces</u>	Pickup Truck with Plow	\$85,000	
		ADA Improvements	\$150,000	
	<u>Town Offices</u>	Restroom Renovation	\$180,000	
	<i>Municipal Facilities Subtotal</i>			<i>\$500,000</i>
	<u>Byam, Center, Harrington, So. Row, Parker, &amp; High Sch. Center School</u>	Secure Entryways & Emergency Egress	\$877,500	
		Partial Roof Replacement	\$130,000	
		Water Heater Replacement	\$60,000	
		Partial Roof Replacement	\$1,000,000	
		Boiler Replacement	\$700,000	
	<i>School Facilities Subtotal</i>			<i>\$2,767,500</i>
	<b>CAPITAL PROJECTS TOTAL</b>			<b>\$5,969,385</b>



# Capital Improvement Program

## *Working Documents*



**2026 - 2030**

*Town of Chelmsford, Massachusetts*

**INTRODUCTION**

In a continuing effort to provide “user friendly” documents to our citizens, the Town has endeavored to provide a straight forward introductory section that answers the most commonly asked questions regarding capital planning in Chelmsford. The following questions and answers define terms, describe processes, and detail the needs and benefits of Chelmsford’s capital planning activities.

**I. What is the Capital Improvement Program?**

The Capital Improvement Program (CIP) is a multiyear plan used to coordinate the financing and timing of major public improvements for the Town of Chelmsford. It contains a list of capital projects proposed for the Town within the next five years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

**II. What are Capital Assets and Capital Projects?**

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of more than five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed \$50,000 in value for FY26 to qualify for inclusion in the *Town of Chelmsford’s Capital Improvement Program*.

**III. What is the difference between the Capital Improvement Program and the Capital Budget?**

The first year of the CIP is the proposed Capital Budget. The Capital Budget consists of those capital projects which, through the Town Meeting process and in accordance with the Town Charter, are annually approved and funded. However, projects slated for subsequent years in the CIP serve on a planning basis only, and do not receive ultimate spending authority until they are incorporated into a capital budget and approved by Town Meeting.

**IV. How is the Operating Budget Related to the Capital Budget?**

The Town of Chelmsford prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel services costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing) or one-time funding sources such as free cash.

Notwithstanding the differences between the two, the Operating and Capital Budgets are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects such as the public works or fire station renovations will have an impact on the operating costs of those facilities once reopened. Town practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in a new facility, but it may cost more to run the larger facility as well. In addition, since most capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the Five-Year Financial Plan. The necessity to incur some degree of debt in order to finance the Capital Program carries with it the burden to effectively manage that debt within the Town's financial resources.

**III. Why do we need a CIP?**

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Chelmsford's goals and financial capability by comprehensively considering not only what capital projects Chelmsford needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings, and allows Town citizens the opportunity to provide input, advice and recommendations with respect to proposed projects and expenditures.

**IV. How does Capital Programming save the Town money?**

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the five-year capital plan is referenced in every Offering Statement for Town of Chelmsford bonds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Chelmsford by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Chelmsford currently enjoys a superior credit rating of AAA by Standard & Poor's. This allows Chelmsford to obtain the lowest bond market interest rates available when financing capital projects. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often governments install capital facilities, only to find them displaced later by other installations. Good planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

**V. How are Capital Projects financed?**

An annual appropriation is typically included in the General Fund (operating) Budget for capital expenditures as one of several funding sources to finance select capital projects. Other financing sources for Chelmsford's capital projects include state and federal grants, corporate donations, free cash, and debt. The single largest source of financing for capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the Town of Chelmsford to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements to municipal facilities, schools and roads. All borrowing is done strictly in accordance with the Town Charter.

**VI. How is the CIP developed?**

The process for preparing the FY2026-2030 Capital Improvement Program and its associated FY2026 Capital Budget is essentially the same as in past years. It involves active participation by Department Heads working in conjunction with the Capital Planning Committee. The Capital Budget is prepared in the context of a five year determination of need by Departments and an annual budget target which is established by the Town's Five-Year Financial Plan.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Chelmsford residents. Projects are also examined in terms of their relationship to other projects, the Master Plan of Development, and their compatibility with Town goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late Spring*—Following Town Meeting after the approval of that year's Capital Budget, Departments are provided with their previously submitted five-year requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager and Capital Planning Committee for review.
- *Late Summer/Early Autumn*—Departments update project cost estimates, prioritize their Capital project requests, and submit those projects to the Capital Planning Committee for funding consideration.
- *Late Autumn*—The comprehensive Five-Year Financial Plan is updated which provides a Capital Budget target for the next five years.
- *Early Winter*—The Capital Planning Committee and the Town Manager begin to meet to determine needs of specific Departments and the overall Town organization. This is intended to narrow the list of projects to meet the established target for funding.

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## CAPITAL IMPROVEMENT PROGRAM

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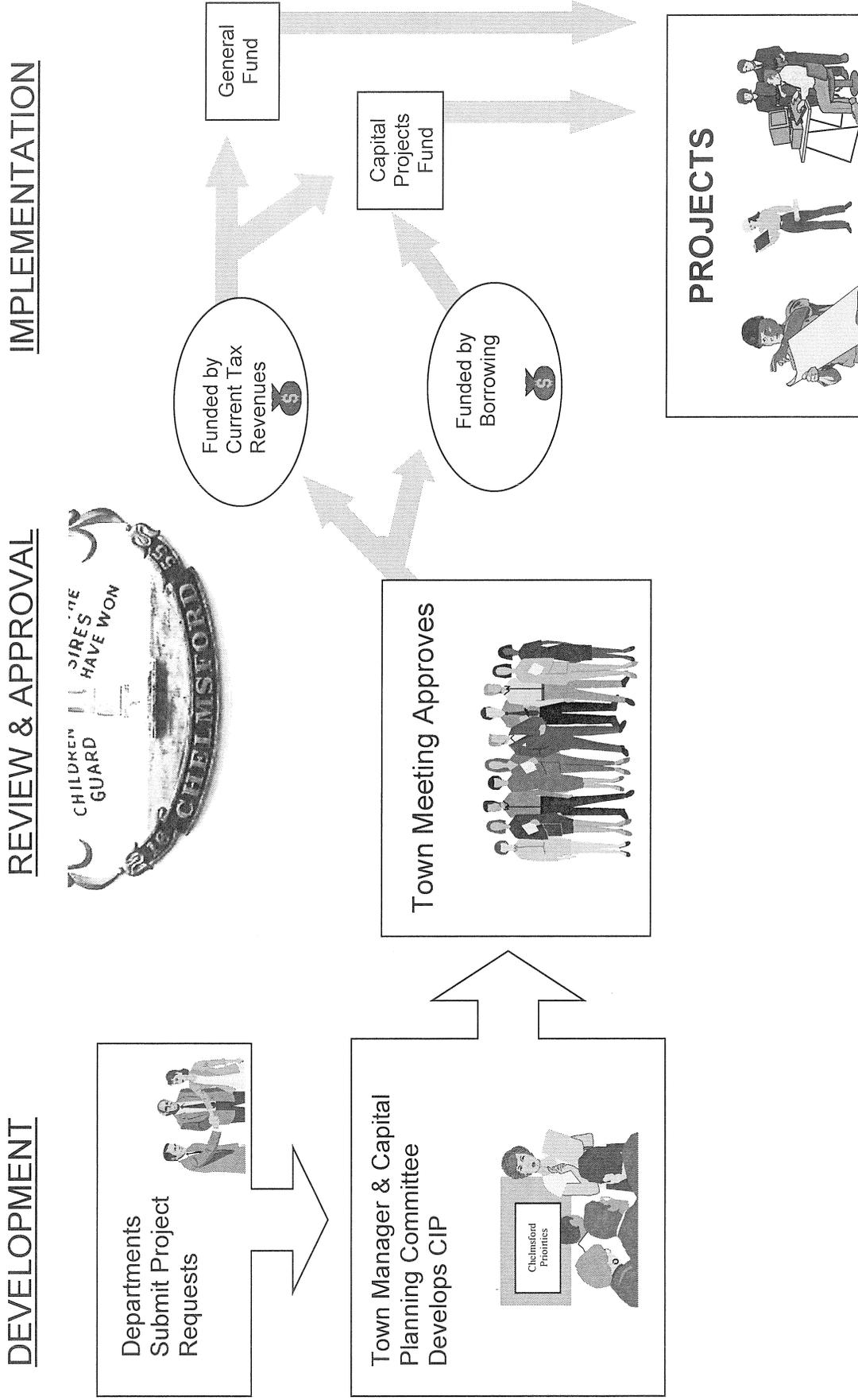
- *January/February*—The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpected bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Projects not approved for funding are typically deferred into the next budget year.
- *March/April*—The Capital Budget is presented to the Select Board and Finance Committee.
- *April*—The Capital Budget is presented to Town Meeting for approval; and the process begins again.

Throughout the ensuing fiscal year, staff monitors all the approved projects and the following fall the Capital Planning Committee reconvenes to update the CIP all over again.

### **VII. Why must the CIP be continually updated?**

The CIP must be annually reviewed by Town departments and citizens to insure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with the Five-Year Financial Plan and the more static long-range Master Plan of Development. Each year, Town Meeting reviews the capital projects recommended by the Town Manager through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Budget and approved by Town Meeting. In this respect, the CIP can be thought of as a “rolling” process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Chelmsford residents.

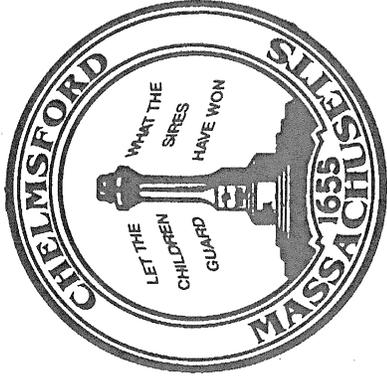
# CAPITAL PROJECTS FLOW CHART





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*Capital Improvement Program  
Requests*



*2026 - 2030*

*Town of Chelmsford, Massachusetts*

Department Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2026-2030						
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
<b>Detail Sheet</b>						
<b>Municipal Administration</b>						
Information Technology						
Security Camera Upgrades		\$50,000	\$40,000			\$90,000
Microsystems Update Police & Fire				\$80,000		\$80,000
Town Clerk						
Digitization & Records Mgmt./Preserv.		\$120,000	\$120,000	\$120,000	\$120,000	\$480,000
<b>Municipal Administration Subtotal</b>	\$0	\$170,000	\$160,000	\$200,000	\$120,000	\$650,000
<b>Community Services</b>						
Council on Aging						
H-20 Flooring Repl. Dining Rm. & Main Corr. Dining Hall Renovation Restroom Upgrades (6) Reception Area Upgrades	D \$170,000	\$132,115		\$448,504		\$170,000 \$132,115 \$448,504 \$126,560
<b>Council on Aging Subtotal</b>	\$170,000	\$132,115	\$126,560	\$448,504	\$0	\$877,179
<b>Library</b>						
H-21 Adams Parking Lot Repaving & Improv.	D \$365,000					\$365,000
H-22 Computer Replacement	\$60,000	\$65,000				\$125,000
Adams Roof Replacement	D \$450,000	\$340,000				\$340,000
H-23 Adams HVAC Assessment & Rehab. Adams Dome Repair Project		\$750,000			\$100,000	\$1,200,000
<b>Library Subtotal</b>	\$875,000	\$1,155,000	\$0	\$0	\$100,000	\$2,130,000
Health Department						\$0
Center for the Arts (CCA)						
CCA Roof Rehabilitation			\$80,000			\$80,000
HVAC Improvements			\$125,000			\$125,000

Department Requests  
 D indicates the project was deferred

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2026-2030							
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
<b>Detail Sheet</b>							
North Chelmsford Community Center Roof Replacement				\$70,000		\$70,000	
<b>Community Services Subtotal</b>	<b>\$1,045,000</b>	<b>\$1,287,115</b>	<b>\$331,560</b>	<b>\$518,504</b>	<b>\$100,000</b>	<b>\$3,282,179</b>	
<b>Public Safety</b>							
<b>Police Department</b>							
H-24 Repave Rear Parking Lot	\$405,000					\$405,000	
Car Port EPDM Roof Replacement		\$65,000				\$65,000	
Maint. Garage Roof Replacement		\$110,000				\$110,000	
HVAC Improvements		\$450,000				\$450,000	
Main Bldg. Roof Replacement			\$320,000			\$320,000	
<b>Police Department Subtotal</b>	<b>\$405,000</b>	<b>\$625,000</b>	<b>\$320,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,350,000</b>	
<b>Fire Department</b>							
H-25 Replace Command Staff Vehicle	\$111,885					\$111,885	
Replace Fire Investig. Vehicle		\$89,918				\$89,918	
Replace Staff Vehicle		\$89,631				\$89,631	
Replace Brush Truck			\$236,260			\$236,260	
Replace Ladder Truck				\$2,680,000		\$2,680,000	
Replace Engine 4					\$1,319,766	\$1,319,766	
East Station Roof Replacement		\$100,000				\$100,000	
<b>Fire Department Subtotal</b>	<b>\$111,885</b>	<b>\$279,549</b>	<b>\$236,260</b>	<b>\$2,680,000</b>	<b>\$1,319,766</b>	<b>\$4,627,460</b>	
<b>Public Safety Subtotal</b>	<b>\$516,885</b>	<b>\$904,549</b>	<b>\$556,260</b>	<b>\$2,680,000</b>	<b>\$1,319,766</b>	<b>\$5,977,460</b>	
<b>Public Works</b>							
<b>Highway Division</b>							
H-26 DPW Sidewalk Improvements	\$375,000	\$375,000	\$375,000	\$375,000	\$400,000	\$1,900,000	
H-27 Road Improvements	\$425,000	\$425,000	\$425,000	\$425,000	\$450,000	\$2,150,000	
H-28 Mini Excavator	D \$130,000					\$130,000	
6-Wheel Sander		\$330,000	\$330,000			\$660,000	
10 Wheel Dump Truck	D	\$350,000		\$400,000		\$750,000	
Backhoe Loader			\$175,000			\$175,000	
Bobcat			\$85,000			\$85,000	
H-29 Sidewalk Snow Clearing Machine	\$210,000	\$210,000				\$420,000	
One-Ton Truck with Plow/ Utility Body		\$105,000		\$110,000		\$215,000	
Fueling Island - DPW Facility			\$1,400,000			\$1,400,000	
Salt Shed Repl. - Swain Rd.					\$350,000	\$350,000	
Variable Message Board					\$30,000	\$30,000	

Department Requests  
 D indicates the project was deferred

4/04/2025

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2026-2030							
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
<b>Detail Sheet</b>							
<b>Engineering Division</b>							
Light Duty Pickup (3/4-Ton) Truck		\$85,000				\$85,000	
School St/ Stony Br. Bridge Rehab-Const.		\$550,000				\$550,000	
Center Traffic Signal Upgrade		\$425,000				\$425,000	
Culvert Repairs Stonybrook at Meadowbrook			\$300,000			\$300,000	
<b>Cemetery</b>							
Replace Backhoe		\$165,000				\$165,000	
Replace Dump Truck/ Plow				\$85,000		\$85,000	
<b>Public Works Subtotal</b>	<b>\$1,140,000</b>	<b>\$3,020,000</b>	<b>\$3,090,000</b>	<b>\$1,395,000</b>	<b>\$1,230,000</b>	<b>\$9,875,000</b>	
<b>Municipal Facilities</b>							
<b>Maintenance/ Misc.</b>							
H-30 Pick-up Truck (3/4 Ton with Plow	D	\$85,000	\$90,000	\$95,000		\$270,000	
H-31 Pick-up Truck (3/4 Ton) with Plow		\$85,000	\$85,000			\$170,000	
H-32 ADA Imp.-Parks, Playgrounds, O. Space		\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	
<b>Facilities Shop</b>							
Central Storage Facility				\$600,000		\$600,000	
<b>Avoite Field</b>					\$400,000	\$400,000	
Additional Improvements							
<b>Forum Ice Arena</b>							
Roof Replacement					\$1,000,000	\$1,000,000	
<b>Warren Pohl Property</b>							
Barn Roof Replacement			\$110,000			\$110,000	
<b>Town Offices</b>							
Restroom Renovation	D	\$180,000	\$250,000	\$300,000		\$730,000	
<b>Non-School Facilities Subtotal</b>	<b>\$500,000</b>	<b>\$595,000</b>	<b>\$540,000</b>	<b>\$845,000</b>	<b>\$1,550,000</b>	<b>\$4,030,000</b>	

Department Requests  
 D indicates the project was deferred

4/04/2025

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2026-2030							
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
Detail Sheet							
Public Education Facilities							
Multi-School Projects							\$0
School Administration Offices							\$0
<b>Byam School</b>							
Safety- Vestibule/ Visitor Mgmt.	\$160,000						\$160,000
Elevator Replacement							
ADA Accessible Cabinets, Countertops, Shelving, & Sinks		\$325,000	\$422,612				\$422,612
PTAC Unit Replacement				\$68,310			\$68,310
Hardwood Flooring - Stage				\$47,249			\$47,249
Roof Drains, Water valves, HVAC				\$68,310			\$68,310
Roof Replacement				\$325,000			\$325,000
Clock System Replacement					\$70,587		\$70,587
Water Make-Up Line					\$82,352		\$82,352
Intrusion Security System Repl.					\$588,225		\$588,225
Switchgear Rehabilitation			\$175,000				\$175,000
<b>Byam School Subtotal</b>	<b>\$160,000</b>	<b>\$325,000</b>	<b>\$597,612</b>	<b>\$508,869</b>	<b>\$741,164</b>		<b>\$2,332,645</b>
<b>Harrington School</b>							
Safety- Vestibule/ Visitor Mgmt.	\$160,000						\$160,000
Copy Room Exh. Fan/ ADA Signage		\$57,198					\$57,198
PTAC Unit Replacement		\$68,310					\$68,310
Kitchen - Non-Slip Floor		\$107,589					\$107,589
Stormwater Discharge Upgrade		\$113,850					\$113,850
Intrusion Security System Repl.					\$569,250		\$569,250
Roof Replacement			\$1,300,000				\$1,300,000
Clock System Replacement				\$70,587			\$70,587
Water Heating Unit Upgrade				\$82,352			\$82,352
ADA Accessible Cabinets, Countertops, Shelving, & Sinks				\$406,581			\$406,581
Elevator Replacement			\$350,000				\$350,000
Switchgear Rehabilitation			\$175,000				\$175,000
<b>Harrington School Subtotal</b>	<b>\$160,000</b>	<b>\$346,947</b>	<b>\$1,825,000</b>	<b>\$559,520</b>	<b>\$569,250</b>		<b>\$3,460,717</b>

Department Requests  
 D indicates the project was deferred

4/04/2025

Town of Chelmsford									
Capital Improvement Program Summary									
Fiscal Years 2026-2030									
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total			
Detail Sheet									
<b>H-34C</b>									
<b>Center School</b>									
Safety- Vestibule/ Visitor Mgmt.	\$135,000					\$135,000			
Water Heating Unit Upgrade		\$113,850				\$113,850			
Gym Hardwood Flooring - Stage		\$46,679				\$46,679			
Intrusion Security System Repl.			\$546,480			\$546,480			
Roof Replacement Projects	\$130,000				\$320,000	\$450,000			
Elevator Replacement				\$350,000		\$350,000			
Switchgear Rehabilitation				\$175,000		\$175,000			
<b>Center School Subtotal</b>	<b>\$265,000</b>	<b>\$160,529</b>	<b>\$546,480</b>	<b>\$525,000</b>	<b>\$320,000</b>	<b>\$1,817,009</b>			
<b>Westlands Community Ed. Center</b>									
Kitchen Dish Equip./ Storage Room		\$45,540				\$45,540			
Hardwood Flooring - Stage		\$76,850				\$76,850			
Water Heating Unit Upgrade			\$70,587			\$70,587			
Clock System Replacement			\$87,293			\$87,293			
Replace Orig. Water Piping & Ball Valves				\$364,320		\$364,320			
Intrusion Security System Repl.				\$405,488		\$405,488			
Roof Replacement					\$1,500,000	\$1,500,000			
Switchgear Rehabilitation			\$250,000			\$250,000			
<b>Westlands Com. Ed. Ctr. Subtotal</b>	<b>\$0</b>	<b>\$122,390</b>	<b>\$407,880</b>	<b>\$769,808</b>	<b>\$1,500,000</b>	<b>\$2,800,078</b>			
<b>South Row School</b>									
Safety- Vestibule/ Visitor Mgmt.	\$135,000					\$135,000			
Water Heater/AC Upgrade	\$60,000					\$60,000			
Hardwood Flooring - Stage			\$49,809			\$49,809			
Classroom Metal Doors & Shelving			\$66,033			\$66,033			
Roof Exhaust Fan Units			\$79,695			\$79,695			
Switchgear Rehabilitation				\$175,000		\$175,000			
<b>South Row School Subtotal</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$195,537</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$565,537</b>			

Department Requests  
 D indicates the project was deferred

4/04/2025

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2026-2030							
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
<b>Detail Sheet</b>							
<b>H-34E</b>							
<b>Parker School</b>							
Safety- Vestibule/ Visitor Mgmt.	\$160,000					\$160,000	
Elevator Upgrade		\$325,000				\$325,000	
Roof Mount ERU - Ventilation			\$150,000			\$150,000	
Admin & Teachers' Rm. Ventilation			\$100,000			\$100,000	
Roof Replacement Projects			\$345,000			\$345,000	
Portable Classroom Units			\$113,850			\$113,850	
Ventilation Upgrades			\$97,911			\$97,911	
Boiler Replacement		\$500,000				\$500,000	
Water Heating Unit Upgrade				\$70,587		\$70,587	
Carpet Repl. - Library Media Center				\$120,703		\$120,703	
Clock System Replacement				\$222,644		\$222,644	
Intrusion Security System Repl.					\$1,187,433	\$1,187,433	
Replace Damaged VCT Floor Tile						\$431,355	
Switchgear Rehabilitation			\$100,000			\$100,000	
<b>Parker School Subtotal</b>	<b>\$160,000</b>	<b>\$825,000</b>	<b>\$906,761</b>	<b>\$845,289</b>	<b>\$1,187,433</b>	<b>\$3,924,483</b>	
<b>McCarthy School</b>							
Additional Parking & Driving Lane			\$150,000			\$150,000	
Roof Replacement Projects	\$1,000,000	\$2,340,000				\$3,340,000	
Boiler Replacement	\$700,000					\$700,000	
Bi-Directional Antenna System			\$113,850			\$113,850	
Heat Pump RTUs - Modular Classrooms			\$56,925			\$56,925	
ADA Walkways to Courtyard			\$22,770			\$22,770	
LED Light Fixtures			\$51,233			\$51,233	
Curtain Wall Window Repl.- Large Gym			\$366,792			\$366,792	
Carpet Repl. - Library Media Center				\$127,877		\$127,877	
ADA Accessible Cabinets, Countertops, Shelving, & Sinks					\$1,639,440	\$1,639,440	
Synthetic Turf Replacement						\$1,000,000	
<b>McCarthy School Subtotal</b>	<b>\$1,700,000</b>	<b>\$2,340,000</b>	<b>\$761,570</b>	<b>\$1,127,877</b>	<b>\$1,639,440</b>	<b>\$7,568,887</b>	

Department Requests  
 D indicates the project was deferred

4/04/2025

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2026-2030							
Projects by Functional Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
<b>Detail Sheet</b>							
<b>H-34F High School</b>							
Stairwell Renovation/ Emerg. Egress	\$127,500					\$127,500	
Switchgear Rehabilitation						\$400,000	
Hot Water Pressure Sensors		\$400,000				\$45,540	
Stairwell Renovation			\$127,500			\$127,500	
Clock System Replacement			\$522,248			\$522,248	
Flooring Repl. - Student Locker Rooms			\$486,153			\$486,153	
Roof Replacement				\$3,000,000		\$3,000,000	
Synthetic Turf Replacement					\$900,000	\$900,000	
<b>High School Subtotal</b>	<b>\$127,500</b>	<b>\$400,000</b>	<b>\$1,181,441</b>	<b>\$3,000,000</b>	<b>\$900,000</b>	<b>\$5,608,941</b>	
<b>School Facilities Subtotal</b>	<b>\$2,767,500</b>	<b>\$4,519,866</b>	<b>\$6,422,281</b>	<b>\$7,511,363</b>	<b>\$6,857,287</b>	<b>\$28,078,297</b>	
<b>Municipal Facilities Total</b>	<b>\$3,267,500</b>	<b>\$5,114,866</b>	<b>\$6,962,281</b>	<b>\$8,356,363</b>	<b>\$8,407,287</b>	<b>\$32,108,297</b>	





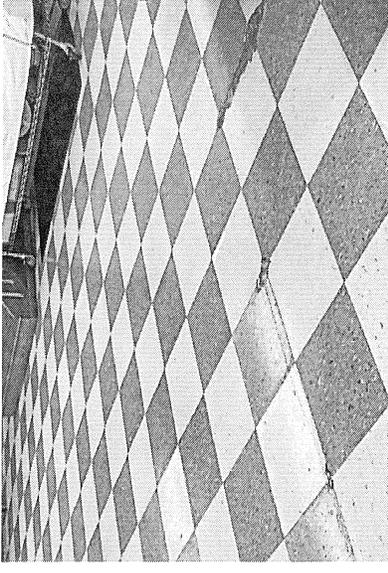
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# **Community Services**

Project Detail

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

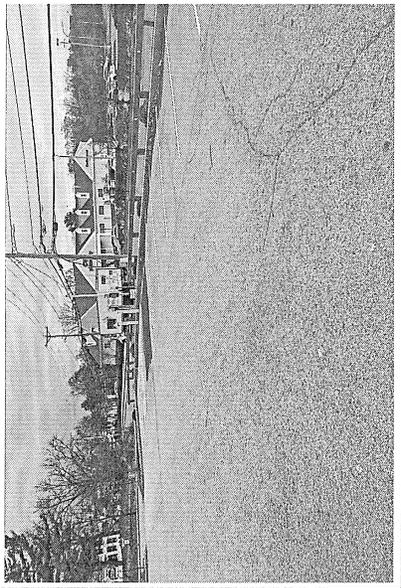
<b>Project Title:</b>	<b>Senior Center Flooring Replacement in the Dining Hall &amp; Main Corridor</b>		
<b>Department:</b>	<b>Senior Center/Human Services</b>	<b>Category:</b>	<b>Community Services</b>
<p>Description and Purpose: Replace original tile in Main Hall and rugs in Hallway to be all tile.</p> <p>The Main Dining Hall has original flooring (over 30 years old), which are cracked and in disrepair. The Hallway has stained old rugs which are a tripping hazard and are not easy to maintain. These will be replaced with new tile, easy to clean, and safer for seniors and public. This space is used each weekday for lunch and other activities, then in the evenings for activities and a weekly Table of Plenty meal. The space is also rented out weekends for non profit groups in the community. Town Meeting, flu clinics, and elections are held in this space. It is also a designated shelter for emergencies.</p> <p>Under Phase 1, \$50,000 was funded to advance replacement in selected areas. The rest of the project was deferred. Additional funding is requested for Phase 2 to complete the floor.</p>			
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$170,000	\$170,000					\$170,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		\$170,000	\$170,000					\$170,000
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Adams Library Parking Lot Rehabilitation</b>	
<b>Department:</b>	<b>Library</b>	
<b>Description and Purpose:</b>	<p>This project is to rehabilitate the Adams Library Parking Lot. The lot has been in use for more than 20 years and has been patched and repaired many times. Potholes have been repaired over the years and increased pothole repair is necessary. The concrete curbing is breaking down in many locations and requires replacement. Granite curbing is proposed as a replacement. The project scope includes mill and overlay of the existing parking lot, adjusting drainage structure as necessary, restriping the parking lot, and installation of granite curbing and asphalt sidewalk. ADA accessibility will be maintained. Work to regrade the area adjacent to Boston Road and the installation of granite curbing was completed as part of a capital project in FY24. There is an estimated \$40,000 in funds remaining in that Capital account that is proposed for this project. This project estimate has been updated based on the most recent unit asphalt/curbing item pricing information.</p>	Category: <b>Community Services</b>
		

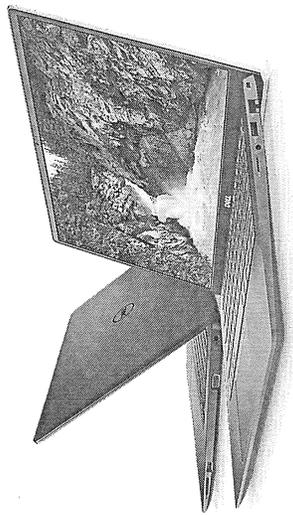
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$365,000	\$365,000					\$365,000
D. Equipment								
E. Other Costs								
	<b>TOTAL</b>	<b>\$365,000</b>	<b>\$365,000</b>					<b>\$365,000</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

<b>Project Title:</b>	<b>Computer Replacement</b>	
<b>Department:</b>	<b>Library</b>	<b>Category: Community Services</b>
<p>Up to date and well maintained hardware and software are essential for the delivery of information and job function in today's library. The majority of library computers were bought with Capital Funds in FY21, FY22 &amp; FY23. This request will restart the cycle with purchase of 50+ new computers/ monitors in FY26 as well as update the remaining internal server necessary for legacy applications.</p> <p>The library traditionally purchases its computer systems in staggered years within a 5 year cycle. This minimizes differences in performance characteristics between the two buys for all staff and patron machines. This also allows all machines to run the same operating system, making administration more efficient.</p> <p>Desktop workstations are considered to have a useful life of 5 years, laptops about 4 years, servers a little longer. Machines that reach this age are repurposed to low use or low priority services. For example, all catalog computers will be replaced with those still in use that were purchased pre-2021. The library is a beneficiary of the town's network resources.</p>		

**RECOMMENDED FINANCING**

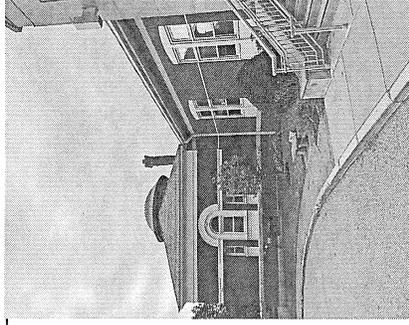
	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$125,000	\$60,000	\$65,000				\$125,000
E. Other Costs								
<b>TOTAL</b>		\$125,000	\$60,000	\$65,000				\$125,000
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Adams Library HVAC Replacement</b>		
<b>Department:</b>	<b>Library</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>This project is to replace the HVAC system for the Adams Library building in two or more phases. The system was installed in 2000, making it well past expected life. Over the past 5 years, several components (compressors, fans, etc.) have been rebuilt or replaced. Over the past year, the system has experienced multiple zone or whole-building failures. In Summer/Fall of 2023, two of the three air handler units were failing at least once/day requiring manual resets. In order to reset one of the AHUs a staff person must use a lift to enter the space above a ceiling. In summer 2024, the compressor failed, requiring manual resets. Service and repairs over the past two years have increased considerable since last year. The Library is visited by more than 150,000 people/year and serves as a warming and cooling center.</p> <p>An HVAC study is underway with ARPA funds that will provide alternative replacements to consider as well as estimated construction costs. \$450,000 was allocated towards construction costs in FY25.</p>		



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering	ARPA	Estimated \$20,000 - 30,000						
B. Land & ROW								
C. Construction	2	\$450,000	\$450,000	unknown				\$450,000
D. Equipment								
<b>TOTAL</b>		<b>\$480,000</b>	<b>\$450,000</b>					<b>\$450,000</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding



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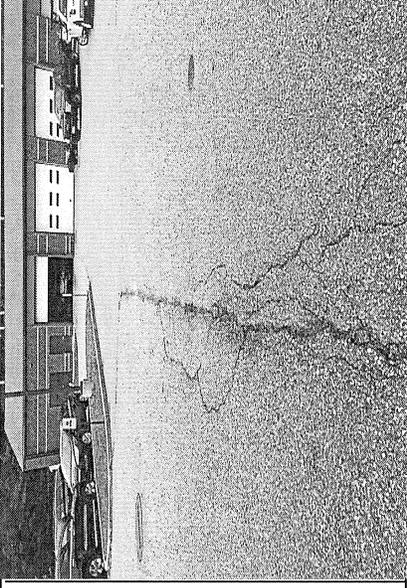
# **Public Safety**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Repaving of Police Facility Rear Parking Lot</b>	
<b>Department:</b>	<b>Police Department</b>	<b>Category: Public Safety</b>
<b>Description and Purpose:</b>	<p>The rear parking lot of the Police facility was originally paved in 2004. Since that time due to exposure from the elements along with vehicles large and small the parking lot is showing signs of distress and damage. Sink holes are forming in different sections of the parking lot along with large cracks that have opened up near several sewer catch basins. Granite curbing must also be installed near the rear above ground gas tanks. When the Police parking lot was designed it was not intended to be used regularly by the Fire Department and Highway Department. Constant use by these vehicles in the rear parking lot has accelerated some of the fore mentioned damage. The scope of this project has been clarified and based on current contractor rates. Project includes structure adjustments, reset and install granite curbing, milling, paving, and line striping. Total estimated project cost: \$430,000.</p>	



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$405,000	\$405,000					\$405,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$405,000</b>	<b>\$405,000</b>					<b>\$405,000</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds	(5) State Aid	(7) Special Assessments				
(2) Municipal GO Bonds		(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding				

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Replace Fire Command Staff Emergency Response Vehicle F3	
<b>Department:</b>	Fire Department	
<b>Description and Purpose:</b>	Category: Public Safety	
<p>This project seeks to replace the Fire Department's current Command Staff response vehicle, a 2016 Ford Expedition designated as F3 "Command." The F3 "Command" vehicle is a critical asset for our frontline emergency response operations, serving as the mobile command post for the Officer in Charge (OIC) at emergency scenes. Currently, the F3 vehicle has logged approximately 67,895 miles, and as a frontline response unit, it experiences significant wear and tear. The frequency of emergency responses, combined with the heavy-duty equipment it carries, places substantial demands on the vehicle's reliability and functionality.</p>		



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$111,885	\$111,885					\$111,885
E. Other Costs								
	<b>TOTAL</b>	<b>\$111,885</b>	<b>\$111,885</b>					<b>\$111,885</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding



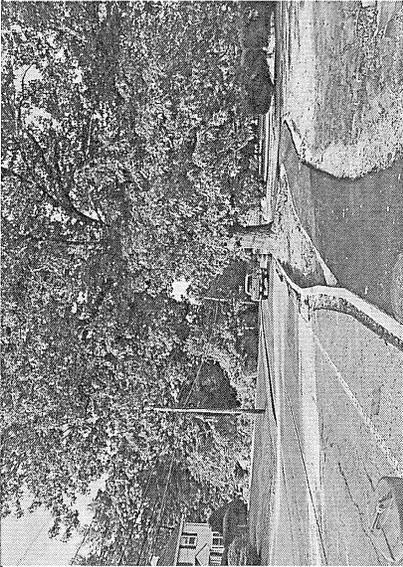
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# **Public Works**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

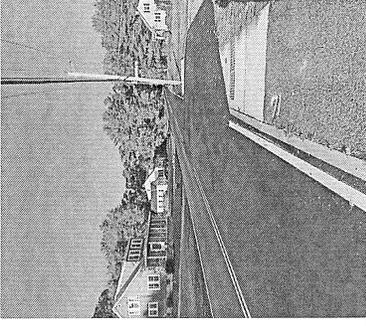
<b>Project Title:</b>	<b>DPW/School Sidewalk Improvements</b>		
<b>Department:</b>	<b>Department of Public Works -- Engineering/Highway Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	 <p>This is a continuous program designed to provide safe pedestrian access to schools and community areas. A Town Wide sidewalk assessment and masterplan was obtained in 2023. From the assessment, 46.5 miles of sidewalk have been evaluated, 920 curb ramps have been evaluated, and 14 miles of new segment opportunities have been identified. This project will advance the recommendations made through the assessment and masterplan. Anticipated areas for improvement include various curb ramps requiring replacement throughout Town; installation of sidewalk on Parkerville Road, Turnpike Road, and other existing sidewalk infrastructure in conjunction with the Town's paving list.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	annual appropriation requested to supplement ch. 90 and other funds	\$375,000	\$375,000	\$375,000	\$375,000	\$400,000	\$1,900,000
D. Equipment								
E. Other Costs								
	<b>TOTAL</b>		\$375,000	\$375,000	\$375,000	\$375,000	\$400,000	\$1,900,000
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Other Funding					

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

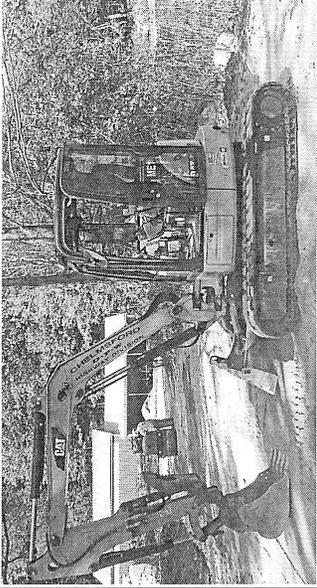
<b>Project Title:</b>	<b>Roadway Improvements</b>		
<b>Department:</b>	<b>Department of Public Works -- Highway/Engineering Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>The roadway rehabilitation program is designed to correct both surface and structural deficiencies in roadways. Its mission is to provide for a safe, comfortable and expeditious ride for the public, with the least possible inconvenience and to minimize the need for future repairs. Roadway improvements are prioritized based on the Pavement Management database maintained by the Town Engineer. Types of repairs and projects included in these repairs include crack sealing, microsealing, mill and overlay, and roadway reclamation. This funding supplements Ch. 90 funding as well as other local and grant funding used to manage the roadway infrastructure in the Town. The annual paving list is published each winter for the following construction season. The FY26 paving list is anticipated to be published this winter.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	Annual appropriation to supplement Ch. 90 and other funding	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 450,000	\$ 2,150,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		\$425,000	\$425,000	\$425,000	\$425,000	\$450,000	\$2,150,000	
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds		(5) State Aid		(7) Special Assessments		
(2) Municipal GO Bonds		(4) Corporate Donations		(6) Federal Aid		(8) Other Funding		

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Mini Excavator Replacement</b>		
<b>Department:</b>	<b>Department of Public Works -- Highway Division</b>	<b>Category:</b>	<b>Equipment</b>
<b>Description and Purpose:</b>	<p>A mini excavator is a necessary piece of equipment to be used on most town-wide projects. It particularly allows the DPW Highway Division to advance in house trenching, miscellaneous excavation or demo, and grading projects. It is a critical piece of equipment for the DPW. The DPW proposes replacing an existing 2013 Caterpillar 305.5 mini excavator that has 3,849 hours on it.</p> <p>This was a FY2025 deferred request.</p>		
			

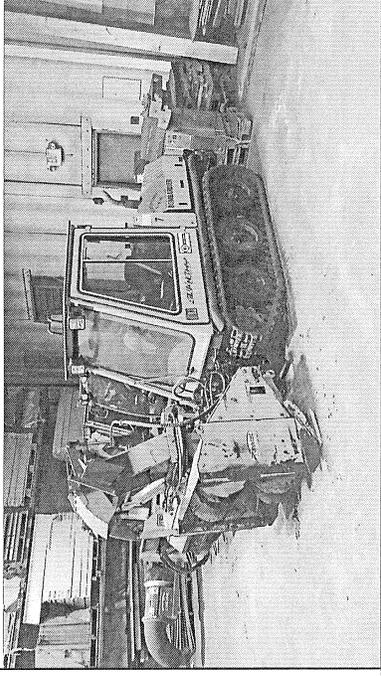
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$ 130,000						\$130,000
E. Other Costs								
	<b>TOTAL</b>	<b>\$130,000</b>						<b>\$130,000</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Sidewalk Snow Clearing Machine</b>		
<b>Department:</b>	<b>Department of Public Works -- Highway Division</b>		
<b>Description and Purpose:</b>	<b>Category:</b>	<b>Equipment</b>	



Replace existing 2003 sidewalk snow clearing machine with 9,889 hours of service. The snow clearing machines are used during snow and ice operations. Since acquiring them, they have required frequent maintenance or time sensitive repairs. One repair in 2025 cost \$24,000. During recent winters, at least one machine has been out of commission for repairs, resulting in a longer duration to remove snow from 27 miles of priority sidewalk across Town, and particularly around Schools. As the Town expands the sidewalk network, additional mileage for snow clearing will be required of the DPW and it is even more critical to replace this aging equipment. The new equipment will also potentially have the capability of utilizing other attachments so that the it can be used all year round for other Highway needs.

The DPW will plan in FY27 to replace a 2009 model sidewalk snow clearing machine.

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2029	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$25,000+ annually in repairs	\$ 210,000	\$210,000				\$420,000
E. Other Costs								
	<b>TOTAL</b>		\$210,000	\$210,000				\$420,000
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds	(5) State Aid	(7) Special Assessments				
(2) Municipal GO Bonds		(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding				



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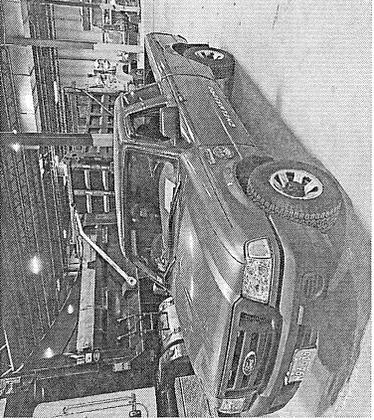
# **Municipal Facilities**

Project Detail Sheets



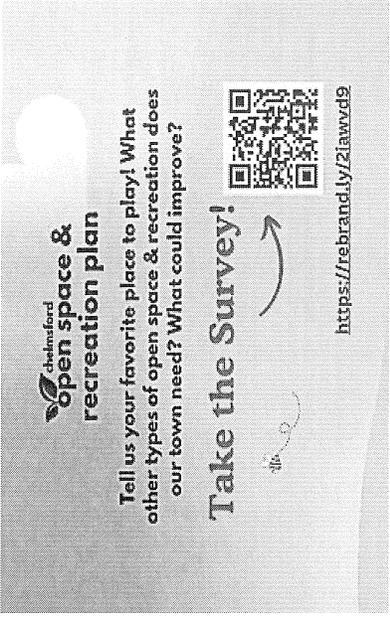
*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>3/4-Ton Pickup Truck</b>	
<b>Department:</b>	<b>DPW -- Facilities</b>	
<b>Description and Purpose:</b>	<p>The DPW Facilities Department proposes the replacement of a 2008 Ford Ranger truck with a 3/4-ton vehicle to assist with the maintenance of Town playgrounds and parks. Current mileage is approximately 100,000 miles. The truck is in poor condition. Given the mileage this truck will require additional maintenance and repair costs until the vehicle is replaced. The body of the vehicle is deteriorating in a manner where repairs is cost prohibitive. Further deterioration may result in failure to obtain an inspection sticker.</p> <p>The proposed vehicle is proposed to have a snow plow to assist with snow removal operations.</p>	<p style="text-align: center;">Category: <b>Equipment</b></p> 
<b>RECOMMENDED FINANCING</b>		
	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year
	Source of Funds	FY 2026    FY 2027    FY 2027    FY 2028    FY 2029    Five Year Total
A. Planning and Engineering		
B. Land & ROW		
C. Construction		
D. Equipment	2	\$85,000    \$85,000    \$85,000    \$85,000    \$85,000    \$85,000
E. Other Costs		
<b>TOTAL</b>	<b>\$85,000</b>	<b>\$85,000</b>
F. Annual Maintenance & Repair		
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid
		(7) Special Assessments
		(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	ADA Accessibility Improvements - Parks, Playgrounds, and Open Spaces	
<b>Department:</b>	DPW -- Facilities Division	Category: Construction
<b>Description and Purpose:</b>	<p>The Town is in the process of updating it's Open Space &amp; Recreation Master Plan. One focus of the recommendations developed through the plan will be to improve ADA accessibility at playgrounds, parks, and open spaces. While there are many examples where ADA accessibility improvements have been implemented at the Town's parks, playgrounds, and open spaces in recent years, this funding request will allow these newly compiled and prioritized recommendations to be implemented beginning in FY25. The DPW will lead these project implementations. This funding request is largely anticipated for construction, as in most cases, engineering will be proposed in house. Some minor engineering or surveying needs might be required as part of this request.</p>	
 <p style="text-align: center;"> <b>Chelmsford Open Space &amp; Recreation Plan</b>          Tell us your favorite place to play! What other types of open space &amp; recreation does our town need? What could improve?  <b>Take the Survey!</b>  <a href="https://rebrand.ly/21awvd19">https://rebrand.ly/21awvd19</a> </p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		\$750,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds			(5) State Aid				(7) Special Assessments
(2) Municipal GO Bonds	(4) Corporate Donations			(6) Federal Aid				(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Town Offices Restroom Improvements - Phase I		
<b>Department:</b>	DPW -- Facilities Division	Category:	Construction
<b>Description and Purpose:</b>	<p>The DPW Facilities Division is advancing the design of the renovation to the six restrooms at Town Offices. The design has been procured with ARPA funds. This request advances the renovation of these restrooms. While the goal is to renovate all six restrooms, construction beyond this request might be needed in a phased construction approach. It is estimated that 2-4 restrooms will be upgraded with this funding request. The scope includes floor replacements; fixture upgrades to low flow water fixtures and energy efficient fixtures; lighting replacements; necessary plumbing and electrical upgrades, partition replacement, painting, hardware replacement. Any necessary ADA accessibility and code compliance improvements will be made to the restrooms as well.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering	\$60,000 (ARPA)							
B. Land & ROW								
C. Construction	2	\$ 180,000						\$ 180,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>			\$180,000					\$180,000
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding					



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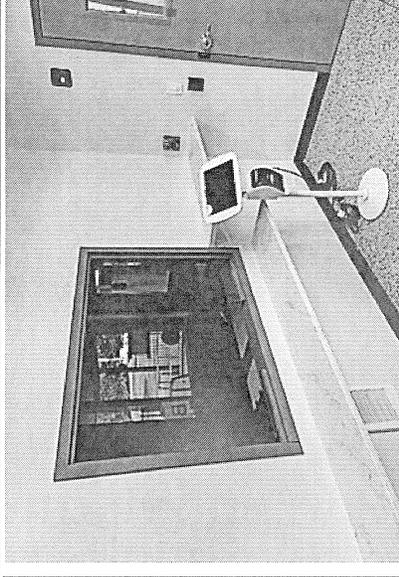
# **Public Education**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Secure Front Entryways &amp; Emergency Egress</b>
<b>Department:</b>	<b>School Facilities</b>
<b>Description and Purpose:</b>	<p>Category: <b>Public Education</b></p> <p>Funding is sought to renovate and secure the front entryways of Byam, Center, Harrington and South Row Elementary Schools, and Parker Middle School to include new front entryway door access/egress, construction of a containment area after initial entry in the front doors, and installation of a security screening checkpoint for verification of entry purpose prior to being allowed access into the school facility. Further, a stairwell renovation at Chelmsford High School to allow emergency egress.</p> <p>\$160,000 Byam Elementary School                  \$135,000 Center Elementary School                  \$160,000 Harrington Elementary School                  \$135,000 South Row Elementary School</p> <p>\$160,000 Parker Middle School                  \$127,500 Chelmsford High School</p>



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$877,500	\$877,500					\$877,500
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$877,500</b>	<b>\$877,500</b>					<b>\$877,500</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

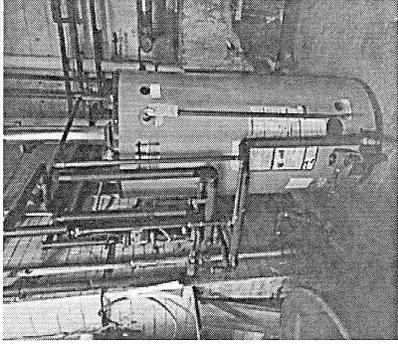
<b>Project Title:</b>	<b>Center School Partial Roof Replacement Project</b>		
<b>Department:</b>	<b>School Facilities</b>	<b>Category:</b>	<b>Public Education</b>
<b>Description and Purpose:</b>	<p>In the Town-wide roof assessment program, which was updated in 2024, the existing roof on a section of the Center School has reached the end of its useful life and requires replacement. The roof is 25 years old. The approximate 8,245 square foot roof is an asphalt shingle pitched roof (identified in the image as Roof 2a and 2b). The 2024 inspection report notes that there is significant granular loss and deterioration of the roof shingles. Solar panels do not exist on this portion of the roof. The design will estimate feasibility of the new roof being rated for the future addition of solar panels.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering	2	15,000	\$ 15,000					15,000
B. Land & ROW								
C. Construction	2	115,000	\$ 115,000					115,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>			\$130,000					\$130,000
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

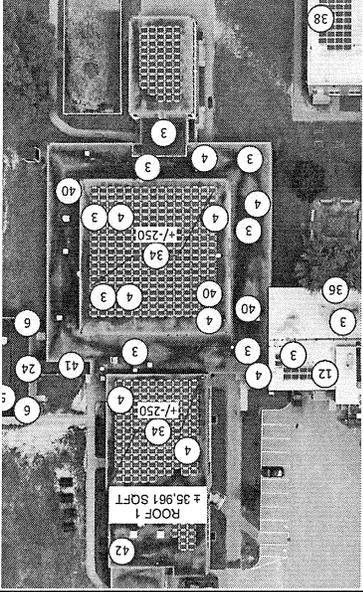
<b>Project Title:</b>	South Row - Water Heater Replacement	
<b>Department:</b>	School Facilities	Category: Public Education
<b>Description and Purpose:</b>	<p>The DPW Facilities Division proposes replacing the existing water heater and mixing valve at South Row Elementary School. The water heater currently in service is 12 years old and requires replacement to avoid equipment failure.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	60,000	\$ 60,000					60,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$60,000</b>	<b>\$60,000</b>					<b>\$60,000</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds	(5) State Aid	(7) Special Assessments				
(2) Municipal GO Bonds		(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding				

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>McCarthy Middle School Partial Roof Replacement Project</b>	
<b>Department:</b>	<b>School Facilities</b>	<b>Category: Public Education</b>
<b>Description and Purpose:</b>	<p>The Town-wide roof assessment program, which was updated in 2024, indicates that the existing roof on a section of the McCarthy Middle School has reached the end of its useful life and requires replacement. The roof is 23 years old. The approximate 36,000 square foot roof is a built up roof system has had numerous leak repairs. As roof ages, it will deteriorate at a significant pace. This section of roofing above the gyms, locker room and kitchen area have reported leaks in the past. Solar panels exist on a portion of the roof and will require to be removed and reset on the roof as part of the project. Costs for solar removal and resetting have been considered in this estimated cost. The scope will include evaluating replacement of the solar panels, but at this time, removing and resetting is being considered. FY2025 funds have been allocated to advance the design of the project and begin solar panel project coordination. The FY2026 funding request is to advance a phased construction. Further phased roof replacements are proposed in FY2027.</p>	
		

		Total Five Year Cost in FY25 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A.	Planning and Engineering							
B.	Land & ROW							
C.	Construction	\$3,340,000	\$ 1,000,000	\$ 2,340,000				\$3,340,000
D.	Equipment							
E.	Other Costs							
	<b>TOTAL</b>	<b>\$3,340,000</b>	<b>\$1,000,000</b>	<b>\$2,340,000</b>				<b>\$3,340,000</b>
F.	Annual Maintenance & Repair							
(1)	Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments				
(2)	Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding				

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	McCarthy Middle School Boiler Replacement	
<b>Department:</b>	School Facilities	Category: Public Education
<b>Description and Purpose:</b>	<p>The DPW Facilities Division proposes replacing the four existing McCarthy Boilers. The 4 existing 2.0 MBTU boilers are 18 years old and nearing the end of their useful life. They have required more frequent repairs in recent years.</p>	



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY25\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
A. Planning and Engineering	2	\$70,000						\$70,000
B. Land & ROW								
C. Construction	2	\$630,000						\$630,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$700,000</b>						<b>\$700,000</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding
(3) Revenue Bonds		
(4) Corporate Donations		

# **I: Appendices**



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# APPENDIX A

## FINANCIAL POLICIES AND OBJECTIVES

## **TOWN OF CHELMSFORD FINANCIAL MANAGEMENT POLICIES AND OBJECTIVES**

### **2 FINANCIAL POLICIES**

#### **2-1 FINANCIAL MANAGEMENT**

It is the policy of the Town of Chelmsford that financial management be conducted with the objectives of providing municipal service in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Select Board.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the Select Board seeks policies and procedures that are financially prudent and in the Town's best economic interest. The Select Board promulgates these Financial Policies consistent with its responsibilities in the Chelmsford Home Rule Charter.

##### **2-1.1 Objectives**

In adherence to this policy, the Town shall pursue the following objectives:

- a. to set forth operational principles that minimize the cost of government and minimize the growth of property taxes, to the extent consistent with services desired by the public and that minimize financial risk;
- b. to continue effective financial management within the Town that conforms to generally accepted accounting principles;
- c. to simplify, clarify and modernize the financial systems of the Town as the need occurs;
- d. to provide increased public confidence in public financial management;
- e. to protect and enhance the Town's credit rating and prevent default on any municipal debts;
- f. and to provide safeguards to ensure the quality and integrity of the financial systems.

##### **2-1.2 Method**

In order to obtain the above objectives, the Select Board adopts the following policies:

##### **2-1.3 Accounting, Auditing and Financial Planning**

- a. The Town will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB).
- b. An annual audit will be performed by an independent public accounting firm.
- c. A Management Letter, a by-product of an annual audit, shall be provided by the independent public accounting firm no later than March 1. Additional findings and

recommendations may be communicated in a separate letter to be provided no later than April 1.

d. A five-year financial forecast shall be prepared annually by the Town Manager in accordance with the Charter, Section 6-4, projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget and capital improvements plan.

#### **2-1.4 General Fund**

- a. The Town Manager shall present a balanced budget to Spring Town Meeting for approval. Current revenues will be sufficient to support current expenditures.
- b. Debt will not be used to fund current operating expenditures.
- c. Reserves, such as the Stabilization Fund, should be maintained between 5 and 10 percent of general operating revenues. Reserves shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, revenue shortfalls, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.

Funds shall be allocated from Reserves only after an analysis and utilization plan has been prepared by the Town Manager and presented to the Select Board. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs. The analysis and utilization plan shall strive to maintain net non-exempt debt at 3 percent of the tax levy, deducting for project reimbursements such as the School Building Assistance funds from the State.

Funds shall be allocated each year in the budget process to replace any use of Reserve funds during the preceding fiscal year to maintain the balance of the Reserves between 5 and 10 percent of budgeted expenditures.

The amount the Town has in its Reserves balance plays a major role in the Town's bond rating. A sudden decline in Reserves may be temporary or a planned event but a constant decline or reduction below the 5 percent floor may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.

- d. Free Cash in excess of the goal reserve amount should be used for non-recurring emergency expenditures or appropriated to a Stabilization Fund for future capital projects and equipment purchases or used to provide property tax relief.
- e. The year-to-year increase of actual revenue from the levy of the ad valorem (property) tax shall generally not exceed 2.5 percent (Proposition 2 ½):
  - 1. excluding the value gained through new construction;
  - 2. excluding expenditure increases funded outside the tax limit cap
- f. Property values shall be re-appraised or re-certified every year.
- g. The Tax Collector shall follow an aggressive policy of collecting property tax revenues. An average collection rate of at least 95 percent of current levy shall be maintained.
- h. Charges for service and other revenue shall be examined annually and adjusted as deemed necessary to respond to changes in cost of service.
- i. An adequate level of maintenance and replacement will be funded by at least 5 percent of the general fund operation budget each year to insure that all capital facilities and equipment are properly maintained as needed and tied to proper repair and maintenance procedures.
- j. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as delaying expenditures until the next fiscal year or rolling over short-term debt.

### **2-1.5 General Obligation Debt**

- a. The requirements for debt financing shall be an expenditure of at least \$50,000 and a useful life in excess of five (5) years.
- b. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years. Long-term debt should not be incurred without a clear identification of its financing sources.
- c. The ratio of Net Debt (Total outstanding Town of Chelmsford General Obligation debt less reimbursements) to Total Assessed Valuation shall not exceed 1.5 percent. This excludes debt of overlapping jurisdictions.
- d. The General Fund Non-exempt Debt Service shall not exceed 10 percent of General Fund Revenues.
- e. Excess appropriated bond issues shall remain in the Capital Projects Fund at the end of a project completion until appropriated out by Town Meeting vote. The recaptured funds shall only be used to 1) make bulk principal paydowns against general bond debt

or 2) pay down the principal on any bond issue at the time of refinancing or 3) to fund new capital projects.

- f. Betterments will be assessed on all capital projects where applicable (e.g., sewer, sidewalks, etc.).
- g. The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

#### **2-1.6 Offset Receipts and Enterprise Funds in General**

- a. The Town shall establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.
- b. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years.
- c. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed 10 percent of outstanding long-term debt.
- d. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
- e. All offset receipts and enterprise funds shall maintain a working capital reserve, defined as Cash and Investment Pool Equity in Current Assets, which is equivalent to 30 days of budgeted operations and Maintenance expense.
- f. Rates for offset receipts and enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.

### **2-1.7 Gifts and Grants**

- a. All grants shall be managed to comply with the laws, regulations and guidance of the grantor and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
- b. All gifts and grants shall be evaluated for suitability and consistency to Town policies. They shall also be formally accepted by both the Town Manager and the Select Board.

### **2-1.8 Trust Fund Management**

It is the policy of the Town of Chelmsford that trust fund management be consistent with the legal requirements, including Town ordinances, and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve.

Trust fund management will be conducted with the primary objectives of:

- a. Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
- b. Adherence to the Town of Chelmsford General Ordinance providing for the Administration of Town trusts;
- c. Preservation of capital;
- d. Maintenance of security of trust funds and investments;
- e. Maximization of total return for each trust fund;
- f. Efficient disbursement of funds on an equitable basis; and
- g. Effective collection of all due monies.

# APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUNDS

AND

DEBT MANAGEMENT

**Town of Chelmsford  
Five-Year Financial Forecast  
FY2026 – 2030  
Assumptions**

The following revenue assumptions were used in the development of the forecast:

Revenues

**1. Property Tax:**

- a. Tax within levy limit for FY26 – FY30
- b. New Growth is estimated at \$2.0M for FY26 – FY27, \$1.8M for FY28 -FY30.
- c. Excluded debt for outstanding debt declines by \$834K in FY26. Excluded debt is projected to increase by \$2.1M in FY27 for the South and West Fire Station construction project.

**2. State Aid:**

- a. State Aid estimates assume Unrestricted General Government Aid is projected to increase 2.5% for FY26 - FY27, 2.7% for FY28, and 3.0% for FY29 – FY30.
- b. Chapter 70 is projected to increase by \$400,000 annually for FY26 – FY28, \$450,000 annually for FY29 – FY30. This may be subject to change depending on future State revenue collection trends and Legislative action.
- c. Charter School Tuition reimbursements increase 2% annually for FY26 – FY30.

**3. Available Funds:**

- a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
- b. Childcare Revolving Fund reimbursement increases 10% annually for FY27 – FY30 to cover the projected cost of employee benefits.

**4. Local Receipts:**

- a. Motor Vehicle Excise is budgeted at \$6.15M for FY26 based on prior year collections, increases \$50,000 per year for FY27 – FY30.
- b. Permit revenue is budgeted at \$1.7M for FY26, increases \$25,000 per year during FY28 – FY30.
- c. Meals tax is budgeted at \$950K for FY26 and increases 2% for FY27-FY30.
- d. Hotel tax is budgeted at \$575K for FY26, increases 2% for FY27-FY30.
- e. Assume a 2% increase for other line items.

**5. Sewer Enterprise Revenue:**

- a. Fees set in an amount to cover both direct and indirect expenses.

## Expenditures

The following expenditure assumptions were used in the development of the forecast.

1. For General Government Personnel in FY26 – FY30: Includes step increases for eligible employees and 2.5% COLA.
2. General Government Expenses are projected to increase 2.0% for FY26 – FY30, unless specified below.
3. **Public Education** exceptions include:
  - a. Total School annual projected cost increases for personnel and expenses are: \$1.77M for FY26, \$3.5M for FY27 – FY30.
  - b. Nashoba Assessment increases 5% annually for FY27- FY30.
4. **Municipal Administration** exceptions include:
  - a. 3% increase per year in legal expenses;
  - b. Additional cost of national elections in odd years;
5. **Benefits and Insurance** exceptions include:
  - a. Workers Compensation, Property, and Liability insurance costs increase by 8% per year.
  - b. Middlesex Retirement assessment increases 8.4% in FY26 and 6.6% in FY27 based on the most recent actuarial valuation. Projected annual increases of 6.5% are included for FY28 – FY30.
  - c. Medicare tax has been increased by 4.5% per year.
  - d. Health Insurance premiums for employees are projected to increase by 17.77% for FY26, 10% annually for FY27-FY30.
  - e. Health Insurance premiums for retirees are projected to increase by 20% for FY26, 10% annually for FY27-FY30.
6. **Debt Service** includes:
  - a. Principal and interest payments according to existing schedules.
  - b. Excluded debt declines \$834,150 in FY26 per schedule due to the retirement of the Secondary School Project bond. Excluded debt is anticipated to increase by \$2.1M in FY27 for the South and West Fire Station construction project.
  - c. Assumes continuation of our annual \$5.9M Capital Improvement Program for FY26 – FY30.
7. **State Assessments & Overlay** include:
  - a. Charter School Assessment increases 10% annually.

# Five Year Financial Forecast

4/01/2025

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
<b>REVENUE</b>					
<b>Local Taxes</b>					
Base Factor	\$123,552,993	\$128,641,818	\$133,857,863	\$139,004,310	\$144,279,418
2 1/2% Increase	\$3,088,825	\$3,216,045	\$3,346,447	\$3,475,108	\$3,606,985
New Growth	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$262,622</u>	<u>\$2,372,622</u>	<u>\$2,319,072</u>	<u>\$2,265,622</u>	<u>\$2,187,272</u>
Max. Allowable Levy	\$128,904,440	\$136,230,485	\$141,323,382	\$146,545,040	\$151,873,675
Levy Used	\$128,904,440	\$136,230,485	\$141,323,382	\$146,545,040	\$151,873,675
<b>State Aid</b>					
Chapter 70	\$15,065,524	\$15,465,524	\$15,865,524	\$16,315,524	\$16,765,524
School Choice-Offset	\$319,667	\$326,060	\$332,582	\$339,233	\$346,018
Charter Tuition Reimbursements	\$166,832	\$170,169	\$173,572	\$177,043	\$180,584
Libraries-Offset	\$98,954	\$100,933	\$102,952	\$105,011	\$107,111
Veterans Benefits	\$85,063	\$85,063	\$85,063	\$85,063	\$85,063
General Municipal Aid (Lottery)	\$6,387,133	\$6,546,811	\$6,723,575	\$6,925,282	\$7,133,041
Exemption Reimbursement	\$279,768	\$293,756	\$308,444	\$323,866	\$340,060
State Land-PILOT	<u>\$9,524</u>	<u>\$9,714</u>	<u>\$9,909</u>	<u>\$10,107</u>	<u>\$10,309</u>
Sub-Total	\$22,412,465	\$22,998,031	\$23,601,621	\$24,281,130	\$24,967,710
<b>Available Funds</b>					
Wetland Protection Act	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sewer User Fees-Offset	\$861,414	\$891,563	\$922,768	\$955,065	\$988,492
Sewer Betterments/ Cap. Impr. Fund	\$1,791,832	\$900,441	\$600,591	\$200,273	\$153,688
Sewer Construction Stabilization Fund	\$500,000	\$752,000	\$783,000	\$889,000	\$750,000
Childcare Revolving Fund Benefits	\$331,263	\$364,389	\$400,828	\$440,911	\$485,002
PEG CATV Enterprise - Offsets	\$107,080	\$110,292	\$113,601	\$117,009	\$120,519
Stormwater Enterprise - Offsets	\$404,784	\$425,023	\$446,274	\$468,588	\$492,017
Excluded Debt Bond Premiums	\$10,478	\$10,478	\$10,478	\$10,478	\$10,478
Overlay Surplus Transfer					
Stabilization	\$0	\$0	\$0	\$0	\$0
Free Cash					
Sub-Total	\$4,016,851	\$3,464,187	\$3,287,541	\$3,091,324	\$3,010,198
<b>Local Receipts</b>					
Motor Vehicle Excise	\$6,150,000	\$6,200,000	\$6,250,000	\$6,300,000	\$6,350,000
Meals Tax (.75%)	\$950,000	\$969,000	\$988,380	\$1,008,148	\$1,028,311
Interest on Taxes	\$495,000	\$495,000	\$495,000	\$495,000	\$495,000
Departmental Fees	\$310,000	\$316,200	\$322,524	\$328,974	\$335,554
Rental Income	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Dept. Revenue- Schools	\$150	\$150	\$150	\$150	\$150
Dept. Revenue- Cemetery	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Dept. Revenue- Other	\$264,345	\$269,632	\$275,025	\$280,525	\$286,136
Alcoholic Licenses	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243
Other Licenses	\$125,000	\$127,500	\$130,050	\$132,651	\$135,304
Permits	\$1,700,000	\$1,725,000	\$1,750,000	\$1,775,000	\$1,800,000
Fines and Forfeits	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Interest on Investments	\$500,000	\$510,000	\$520,200	\$530,604	\$541,216
Miscellaneous, Recurring	\$450,000	\$459,000	\$468,180	\$477,544	\$487,094
Hotel Tax	\$575,000	\$586,500	\$598,230	\$610,195	\$622,398
Solar Net Metering	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
IT Contract - Housing Authority	\$39,310	\$41,275	\$43,339	\$45,506	\$47,781
Miscellaneous, Non-Recurring	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243
LRTA	\$45,000	\$43,002	\$43,003	\$43,004	\$43,005
Sub-Total	\$13,093,805	\$13,242,259	\$13,394,280	\$13,547,904	\$13,703,165
<b>TOTAL</b>	<b>\$168,427,561</b>	<b>\$175,934,963</b>	<b>\$181,606,824</b>	<b>\$187,465,398</b>	<b>\$193,554,748</b>

# Five Year Financial Forecast

4/01/2025

<u>EXPENDITURES</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
 <b>MUNICIPAL ADMINISTRATION</b>					
<u>Personnel Costs</u>					
Executive Office					
Select Board	\$92,954	\$97,602	\$102,482	\$107,606	\$112,986
Town Manager	\$374,297	\$393,012	\$412,662	\$433,296	\$454,960
Human Resources	\$195,811	\$205,602	\$215,882	\$226,676	\$238,009
Municipal Safety	\$0	\$0	\$0	\$0	\$0
Finance Office					
Treasurer/Collector	\$448,608	\$471,038	\$494,590	\$519,320	\$545,286
Info. Technology	\$277,880	\$291,774	\$306,363	\$321,681	\$337,765
Assessors	\$341,709	\$358,794	\$376,734	\$395,571	\$415,349
Accounting	\$426,640	\$447,972	\$470,371	\$493,889	\$518,584
Town Clerk					
Town Clerk	\$350,867	\$368,410	\$386,831	\$406,172	\$426,481
Registrars	\$15,000	\$15,750	\$16,538	\$17,364	\$18,233
Administrative Support	\$3,600	\$3,780	\$3,969	\$4,167	\$4,376
Planning and Development					
Community Development	\$134,809	\$141,549	\$148,627	\$156,058	\$163,861
Historic District	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$72,356	\$75,974	\$79,772	\$83,761	\$87,949
Board of Appeals	\$0	\$0	\$0	\$0	\$0
Planning Board	\$63,616	\$66,797	\$70,137	\$73,643	\$77,326
<u>Expenses</u>					
Executive Office					
Select Board	\$9,750	\$9,945	\$10,144	\$10,347	\$10,554
Town Manager	\$69,850	\$72,993	\$76,278	\$79,710	\$83,297
Human Resources	\$5,050	\$5,151	\$5,254	\$5,359	\$5,466
Municipal Safety	\$0	\$0	\$0	\$0	\$0
Annual Report	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Finance Office					
Treasurer/Collector	\$229,850	\$234,447	\$239,136	\$243,919	\$248,797
Info. Technology	\$345,100	\$352,002	\$359,042	\$366,223	\$373,547
Assessors	\$197,100	\$201,042	\$205,063	\$209,164	\$213,347
Accounting	\$69,830	\$66,003	\$66,004	\$66,005	\$66,006
Town Clerk					
Town Clerk	\$43,000	\$43,860	\$44,737	\$45,632	\$46,545
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$116,600	\$125,000	\$125,001	\$125,002	\$125,003
Administrative Support					
Moderator/FinCom/Constable	\$515	\$525	\$536	\$547	\$557
Legal Services	\$200,000	\$206,000	\$212,180	\$218,545	\$225,102
Planning and Development					
Community Development	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649
NMCOG	\$14,682	\$14,976	\$15,275	\$15,581	\$15,892
Board of Appeals	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Historic District	\$100	\$102	\$104	\$106	\$108
Comm. On Disabilities	\$300	\$306	\$312	\$318	\$325
Conservation	\$17,565	\$17,916	\$18,275	\$18,640	\$19,013
Planning Board	<u>\$2,925</u>	<u>\$2,984</u>	<u>\$3,043</u>	<u>\$3,104</u>	<u>\$3,166</u>
Sub-Total	\$4,147,864	\$4,319,401	\$4,494,045	\$4,676,735	\$4,867,858

# Five Year Financial Forecast

4/01/2025

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
<b>PUBLIC EDUCATION</b>					
Chelmsford Public Schools	\$75,650,000	\$79,150,000	\$82,650,000	\$86,150,000	\$89,650,000
Nashoba Technical H.S.	\$4,053,630	\$4,256,312	\$4,469,127	\$4,692,583	\$4,927,213
Out of District Tuition	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$79,703,630	\$83,406,312	\$87,119,127	\$90,842,583	\$94,577,213
 <b>PUBLIC SAFETY</b>					
<u>Personnel Costs</u>					
Police Department	\$8,111,664	\$8,517,247	\$8,943,110	\$9,390,265	\$9,859,778
Animal Control	\$73,506	\$77,181	\$81,040	\$85,092	\$89,347
Fire Department	\$6,969,934	\$7,318,431	\$7,684,352	\$8,068,570	\$8,471,998
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$556,573	\$584,402	\$613,622	\$644,303	\$676,518
<u>Expenses</u>					
Police Department	\$1,064,500	\$1,085,790	\$1,107,506	\$1,129,656	\$1,152,249
Animal Control	\$6,400	\$6,528	\$6,659	\$6,792	\$6,928
Fire Department	\$730,914	\$745,532	\$760,443	\$775,652	\$791,165
Emergency Management	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Animal Inspector	\$350	\$357	\$364	\$371	\$379
Inspections	<u>\$33,490</u>	<u>\$34,997</u>	<u>\$36,572</u>	<u>\$38,218</u>	<u>\$39,937</u>
Sub-Total	\$17,551,331	\$18,374,525	\$19,237,788	\$20,143,102	\$21,092,547
 <b>PUBLIC WORKS</b>					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$685,795	\$720,085	\$756,089	\$793,893	\$833,588
Solid Waste	\$54,670	\$57,404	\$60,274	\$63,287	\$66,452
Highway	\$1,608,319	\$1,688,735	\$1,773,172	\$1,861,830	\$1,954,922
Snow and Ice	\$310,000	\$317,750	\$325,694	\$333,836	\$342,182
Parks	\$0	\$0	\$0	\$0	\$0
Public Buildings	\$31,208	\$32,768	\$34,407	\$36,127	\$37,934
Facilities	\$1,494,869	\$1,569,612	\$1,648,093	\$1,730,498	\$1,817,023
Cemetery	\$387,676	\$407,060	\$427,413	\$448,783	\$471,223
<u>Expenses</u>					
DPW					
Engineer/Administration	\$38,750	\$39,525	\$40,316	\$41,122	\$41,944
Public Trees	\$90,000	\$91,800	\$93,636	\$95,509	\$97,419
Streetlighting	\$95,000	\$96,900	\$98,838	\$100,815	\$102,831
Solid Waste	\$4,404,713	\$4,514,831	\$4,627,702	\$4,743,394	\$4,861,979
Highway	\$922,800	\$945,870	\$969,517	\$993,755	\$1,018,599
Snow and Ice	\$840,000	\$861,000	\$882,525	\$904,588	\$927,203
Parks	\$42,800	\$43,656	\$44,529	\$45,420	\$46,328
Public Buildings	\$187,800	\$191,556	\$195,387	\$199,295	\$203,281
Facilities	\$1,160,700	\$1,183,914	\$1,207,592	\$1,231,744	\$1,256,379
Cemetery	<u>\$78,860</u>	<u>\$80,437</u>	<u>\$82,046</u>	<u>\$83,687</u>	<u>\$85,361</u>
Sub-Total	\$12,433,960	\$12,842,903	\$13,267,228	\$13,707,583	\$14,164,645

# Five Year Financial Forecast

4/01/2025

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
<b>COMMUNITY SERVICES</b>					
<u>Personnel Costs</u>					
<b>Human Services</b>					
Veterans	\$111,469	\$117,042	\$122,895	\$129,039	\$135,491
Council on Aging	\$455,100	\$477,855	\$501,748	\$526,835	\$553,177
<b>Community Enrichment</b>					
Community Services		\$0	\$0	\$0	\$0
Center for the Arts	\$142,649	\$149,781	\$157,271	\$165,134	\$173,391
Historical Commission	\$650	\$683	\$717	\$752	\$790
Board of Health	\$552,142	\$579,749	\$608,737	\$639,173	\$671,132
Library	\$1,881,504	\$1,975,579	\$2,074,358	\$2,178,076	\$2,286,980
<u>Expenses</u>					
<b>Human Services</b>					
Veterans	\$116,720	\$119,054	\$121,435	\$123,864	\$126,341
Council on Aging	\$192,528	\$196,379	\$200,306	\$204,312	\$208,398
<b>Community Enrichment</b>					
Com. Services/ Recreation	\$15,000	\$15,675	\$16,380	\$17,117	\$17,888
Cultural Council	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Center for the Arts	\$25,000	\$25,500	\$26,010	\$26,530	\$27,061
Public Celebrations	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Historical Commission	\$1,200	\$1,224	\$1,248	\$1,273	\$1,299
Board of Health	\$43,350	\$44,217	\$45,101	\$46,003	\$46,923
Library	<u>\$640,500</u>	<u>\$653,310</u>	<u>\$666,376</u>	<u>\$679,704</u>	<u>\$693,298</u>
Sub-Total	\$4,184,812	\$4,363,189	\$4,549,865	\$4,745,244	\$4,949,747
 <b>BENEFITS &amp; INSURANCE</b>					
<u>Insurance</u>					
Buildings/Auto/ Liability	\$550,000	\$594,000	\$641,520	\$692,842	\$748,269
Workers Compensation	\$540,000	\$583,200	\$629,856	\$680,244	\$734,664
<u>Employee Benefits</u>					
Middlesex Retirement	\$13,090,444	\$13,950,650	\$14,857,442	\$15,823,176	\$16,851,682
Unemployment	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
Medicare Tax	\$1,302,300	\$1,360,904	\$1,422,144	\$1,486,141	\$1,553,017
Health Insurance	\$14,224,405	\$15,646,846	\$17,211,530	\$18,932,683	\$20,825,951
Health Insurance - Retirees	\$4,571,072	\$5,028,179	\$5,530,997	\$6,084,097	\$6,692,507
IOD- Retirees	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
IOD Insurance	\$175,000	\$179,375	\$183,859	\$188,456	\$193,167
OPEB Liability Trust	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$1,545,000</u>	<u>\$1,591,350</u>
Sub-Total	\$36,008,221	\$38,899,253	\$42,034,571	\$45,491,005	\$49,250,141
 <b>DEBT SERVICE</b>					
Excluded Debt	\$273,100	\$2,383,100	\$2,329,550	\$2,276,100	\$2,197,750
Betterment Funded	\$2,291,832	\$1,652,441	\$1,383,591	\$1,089,273	\$903,688
Non-Excluded Debt	<u>\$7,823,140</u>	<u>\$8,093,615</u>	<u>\$8,277,777</u>	<u>\$8,358,899</u>	<u>\$8,549,481</u>
Sub-Total	\$10,388,072	\$12,129,156	\$11,990,918	\$11,724,272	\$11,650,919

# Five Year Financial Forecast

4/01/2025

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
<b>STATE ASSESSMENTS &amp; OVERLAY</b>					
Assessments					
Mosquito Control	\$104,027	\$109,228	\$114,690	\$120,424	\$126,445
State & Transportation Authorities	\$329,512	\$345,988	\$363,287	\$381,451	\$400,524
Charter School & School Choice	\$1,857,511	\$2,043,262	\$2,247,588	\$2,472,347	\$2,719,582
Cherry Sheet Offsets	\$418,621	\$426,993	\$435,533	\$444,244	\$453,129
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>
Sub-Total	\$3,609,671	\$3,825,471	\$4,061,098	\$4,318,467	\$4,599,680
<b>WARRANT ARTICLES</b>					
Prior Year Unpaid Bills					
Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Collective Bargaining Settlements- Est.		\$500,000			
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles		\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	<u>\$400,000</u>	<u>\$910,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>
<b>Total Expenditures</b>	<b>\$168,427,561</b>	<b>\$179,070,210</b>	<b>\$187,164,641</b>	<b>\$196,058,991</b>	<b>\$205,562,749</b>

<b>Summary General Fund</b>					
Revenues-Total	\$168,427,561	\$175,934,963	\$181,606,824	\$187,465,398	\$193,554,748
Expenditures-Total	<u>\$168,427,561</u>	<u>\$179,070,210</u>	<u>\$187,164,641</u>	<u>\$196,058,991</u>	<u>\$205,562,749</u>
Balance	\$0	-\$3,135,247	-\$5,557,817	-\$8,593,593	-\$12,008,002
<b>Exp. Percent Incr. Over PY</b>	<b>3.54%</b>	<b>6.32%</b>	<b>4.52%</b>	<b>4.75%</b>	<b>4.85%</b>

<b>Summary Sewer Enterprise Fund</b>					
Sewer User Fee Revenue	\$6,463,619	\$6,629,224	\$6,799,958	\$6,976,014	\$7,157,594
Personnel	\$1,211,095	\$1,271,650	\$1,335,232	\$1,401,994	\$1,472,094
Expenses	\$5,252,524	\$5,357,574	\$5,464,726	\$5,574,020	\$5,685,501
Sewer Expenditure-Totals	<u>\$6,463,619</u>	<u>\$6,629,224</u>	<u>\$6,799,958</u>	<u>\$6,976,014</u>	<u>\$7,157,594</u>
Balance	\$0	\$0	\$0	\$0	\$0
<b>Exp. Percent Incr. Over PY</b>	<b>5.64%</b>	<b>2.56%</b>	<b>2.58%</b>	<b>2.59%</b>	<b>2.60%</b>

## GENERAL STABILIZATION FUND

The Town's general stabilization fund was established to set aside money for future use. By majority vote of town meeting, a town may appropriate any amount into this fund during a fiscal year. Interest earned must be added to and become part of the fund. The law allows money to be appropriated for any legal purpose, with a two-thirds vote of town meeting.

At the close of March 2025, the stabilization fund balance was approximately \$16.6M which equals 9.9% of current year budgeted operating revenues. Town Financial Policy requires that reserves be maintained between 5% and 10% of general operating revenues. Our long-term goal is to maintain the Stabilization Fund balance at a minimum of 7.5% of budgeted operating revenues. With an uncertain economic environment on the horizon, our near-term goal is to maintain the Stabilization Fund balance near the higher end of this range.

The proper uses of these funds are detailed in the financial management policies and objectives of the town as approved by the Select Board. The policy generally precludes using stabilization money to pay for recurring budget items and requires the Town Manager to present an updated Utilization Plan annually. There is a planned approach to the use of these funds, and yearly increases are in anticipation of smoothing out the effect of major capital projects on the tax rate.

<b>General Stabilization Fund History &amp; 5-Year Plan</b>						
<b>Fiscal Year</b>	<b>Beginning Balance</b>	<b>Transfers In</b>	<b>Withdrawals</b>	<b>Interest</b>	<b>Ending Balance</b>	<b>% Budgeted Operating Revenues</b>
2013	\$7,964,678	\$535,323	(\$1,500,000)	\$19,631	\$7,019,632	6.5%
2014	\$7,019,632		\$0	\$247,617	\$7,267,249	6.5%
2015	\$7,267,249	\$1,243,436	\$0	\$169,297	\$8,679,982	7.5%
2016	\$8,679,982	\$681,046	(\$920,695)	\$309,841	\$8,750,174	7.3%
2017	\$8,750,174	\$747,861	(\$729,954)	\$172,206	\$8,940,287	7.1%
2018	\$8,940,287	\$1,041,382	(\$180,000)	-\$53,902	\$9,747,767	7.6%
2019	\$9,747,767	\$767,880	\$0	\$562,031	\$11,077,678	8.3%
2020	\$11,077,678	\$0	\$0	\$347,373	\$11,425,051	8.2%
2021	\$11,425,051	\$1,370,300	(\$2,341,388)	\$433,897	\$10,887,860	7.8%
2022	\$10,887,860	\$2,000,000	(\$82,050)	-\$420,091	\$12,385,719	8.3%
2023	\$12,385,719	\$1,089,782	\$0	\$193,629	\$13,669,129	8.9%
2024	\$13,669,129	\$947,537	\$0	\$722,148	\$15,338,814	9.6%
*2025	\$15,338,814	\$560,482	\$0	\$700,936	\$16,600,232	9.9%
*2026	\$16,600,232	\$500,000	(\$750,000)	\$592,675	\$16,942,907	10.1%
*2027	\$16,942,907	\$500,000	(\$750,000)	\$604,668	\$17,297,576	10.0%
*2028	\$17,297,576	\$500,000	(\$750,000)	\$617,082	\$17,664,658	9.9%
*2029	\$17,664,658	\$500,000	(\$750,000)	\$629,930	\$18,044,587	9.8%
*2030	\$18,044,587	\$500,000	(\$750,000)	\$643,227	\$18,437,814	9.8%

\* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 3.5% investment earnings. FY25 Fund Balance is projected.

# SPECIAL PURPOSE STABILIZATION FUNDS

The Town established two special purpose stabilization funds in which monies may be appropriated and reserved for specific uses. Monies accumulated in stabilization funds carryover from one fiscal year into the following fiscal year and interest earnings remain within the fund.

## Sewer Construction Stabilization Fund

**Purpose:** The Sewer Construction Stabilization Fund provides the Town with the ability to reserve annual interest earned on sewer betterments and sewer capital construction fees and dedicate these monies toward future debt service costs for the construction of the final phases of the municipal sewer system completed after 2005. This fund is an essential part of the Town’s long-term plan to finance future sewer debt service obligations during FY2026 - FY2031.

**History:** Town Meeting voted in October 2011 to establish a Sewer Construction Stabilization Fund to assist the Town in funding debt service obligations for the municipal sewer system.

**Sewer Construction Stabilization Fund History & 5-Year Plan**

Fiscal Year	Beginning Balance	Transfers In	Withdrawals	Interest	Ending Balance
2020	\$1,791,618	\$384,996	\$0	\$89,161	\$2,265,775
2021	\$2,265,775	\$335,050	\$0	\$135,931	\$2,736,756
2022	\$2,736,756	\$83,045	\$0	-\$123,069	\$2,696,732
2023	\$2,696,732	\$73,719	\$0	\$8,119	\$2,778,570
2024	\$2,778,570	\$156,842	\$0	\$140,671	\$3,076,083
*2025	\$3,076,083	\$232,335	\$0	\$162,900	\$3,471,318
*2026	\$3,471,318	\$103,523	(\$500,000)	\$123,912	\$3,198,753
*2027	\$3,198,753	\$75,025	(\$752,000)	\$113,707	\$2,635,485
*2028	\$2,635,485	\$57,282	(\$783,000)	\$93,579	\$2,003,345
*2029	\$2,003,345	\$33,735	(\$889,000)	\$70,904	\$1,218,984
*2030	\$1,218,984	\$25,000	(\$750,000)	\$43,248	\$537,232
*Projected years assume annual transfers in from free cash upon availability and 3.5% return. Future withdrawals are planned for FY2026 - FY2031.					

# SPECIAL PURPOSE STABILIZATION FUNDS

## Affordable Housing Stabilization Fund

**Purpose:** The appropriation of funds from the Affordable Housing Stabilization Fund (AHSF) shall be used to finance the purchase of land, rehabilitation of existing units, construction, and/or purchase of affordable housing units that shall qualify for the Commonwealth of Massachusetts Dept. of Housing & Community Development Ch. 40B Subsidized Housing Inventory for the Town of Chelmsford.

**History:** Town Meeting voted in 2015 to establish the AHSF in accordance with the Inclusionary Housing Bylaw. This bylaw provides an alternative where a developer of affordable housing may provide a payment-in-lieu of constructing affordable housing units. The payment amount is subject to Planning Board approval.

Special Town Meeting voted to appropriate the expenditure of \$635,000 from the Affordable Housing Stabilization Fund on February 24, 2022 under Article 6 to finance a portion of the construction cost for 54 affordable senior housing units at Maple Farm Senior Residences, 255 Princeton St.

**Affordable Housing Stabilization Fund History & 5-Year Plan**

Fiscal Year	Beginning Balance	Transfers In	Withdrawals	Interest	Ending Balance
2021	\$0	\$618,750	\$0	\$1,606	\$620,356
2022	\$620,356	\$16,250	(\$635,000)	\$1,834	\$3,440
2023	\$3,440	\$40,000		\$116	\$43,556
2024	\$43,556			\$726	\$44,282
*2025	\$44,282			\$1,296	\$45,578
*2026	\$45,578	\$25,000		\$1,867	\$72,446
*2027	\$72,446	\$25,000		\$2,673	\$100,119
*2028	\$100,119	\$25,000		\$3,504	\$128,622
*2029	\$128,622	\$25,000		\$4,359	\$157,981
*2030	\$157,981	\$25,000		\$5,239	\$188,221

\* Projected years assume transfers in from future development projects upon availability.

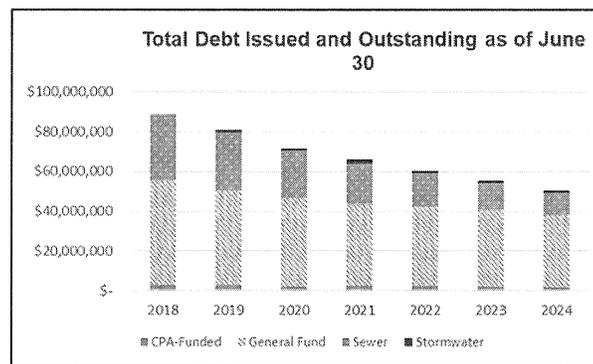
# DEBT MANAGEMENT

Prudent use of debt financing is an important part of the Town’s overall fiscal planning. The primary objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Attainment of this objective requires clear positions regarding for what purpose to borrow, when to schedule debt-financed projects and how long to extend the repayment.

A rapid repayment schedule ensures cost savings to the community and seeks to avoid burdening future generations with large debt loads. Debt is typically retired in five to ten years, depending on the expected useful life of the capital asset being financed. However, new and renovated building projects and the sewer project are planned to have a twenty-year repayment term.

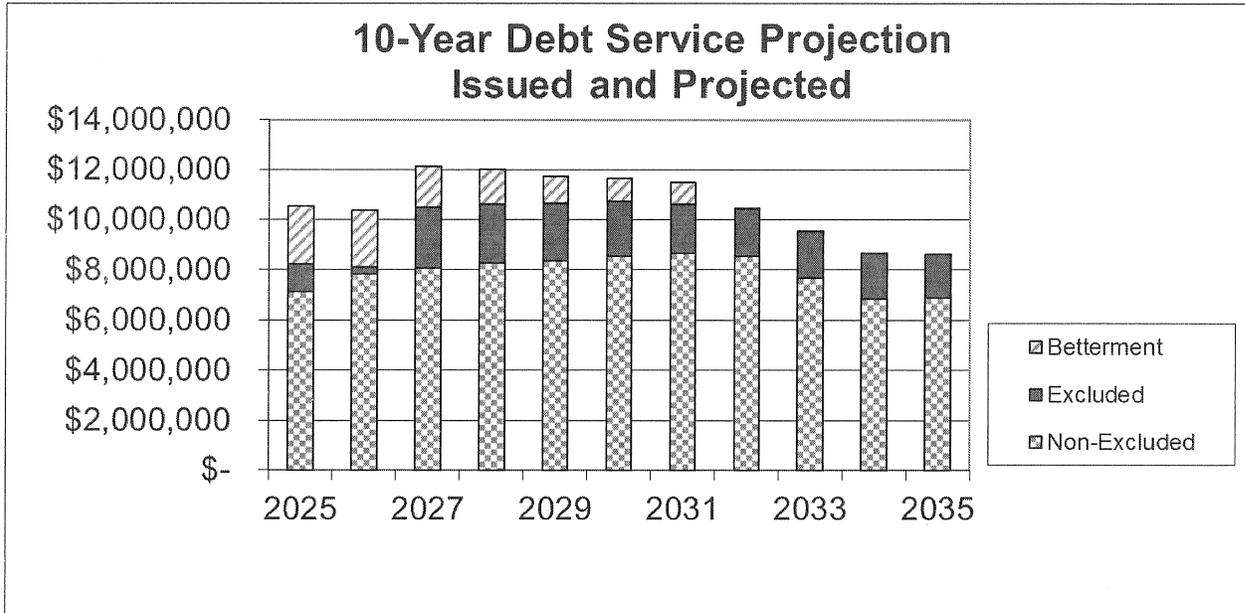
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town’s public works facility renovation project and secondary school renovation project is exempt from Proposition 2 ½. Sewer construction debt approved after 2003 is financed with sewer betterment and sewer capital construction fee revenues. Repayment of all other issued debt must be funded within the levy limit.

Standard & Poor’s affirmed the Town’s AAA bond rating with a Stable Outlook at our last review in June 2024. The Town has received three bond rating upgrades since June 2012. Analysts noted that the AAA rating reflects the Town’s “consistent financial performance and conservative budgeting” The rating report also highlighted that “the Town has grown its reserve position over the past 10-years to strong levels while placing a higher priority on reducing its debt position”. As with a personal credit rating, the Town’s credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town’s long-term debt issues.



Total Outstanding Debt as of June 30							
Fiscal Year	2018	2019	2020	2021	2022	2023	2024
CPA-Funded	\$ 3,186,784	\$ 3,016,137	\$ 2,174,321	\$ 2,519,348	\$ 2,409,816	\$ 2,000,283	\$ 1,670,749
General Fund	\$ 52,251,531	\$ 47,467,178	\$ 44,843,995	\$ 41,183,967	\$ 40,030,185	\$ 38,779,144	\$ 36,497,603
Sewer	\$ 33,112,470	\$ 29,049,201	\$ 23,391,521	\$ 20,443,738	\$ 16,486,455	\$ 13,438,210	\$ 11,232,688
Stormwater		\$ 1,360,000	\$ 1,170,000	\$ 1,800,000	\$ 1,527,000	\$ 1,260,685	\$ 999,871
<b>Total</b>	<b>\$ 88,550,785</b>	<b>\$ 80,892,516</b>	<b>\$ 71,579,837</b>	<b>\$ 65,947,053</b>	<b>\$ 60,453,456</b>	<b>\$ 55,478,322</b>	<b>\$ 50,400,911</b>

# 10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2025	\$ 7,136,877	\$ 1,107,250	\$ 2,303,240	\$ 10,547,367
2026	\$ 7,823,140	\$ 273,100	\$ 2,291,832	\$ 10,388,072
2027	\$ 8,093,615	\$ 2,383,100	\$ 1,652,441	\$ 12,129,156
2028	\$ 8,277,777	\$ 2,329,550	\$ 1,383,591	\$ 11,990,918
2029	\$ 8,358,899	\$ 2,276,100	\$ 1,089,273	\$ 11,724,272
2030	\$ 8,549,481	\$ 2,197,750	\$ 903,688	\$ 11,650,919
2031	\$ 8,655,070	\$ 1,950,000	\$ 892,527	\$ 11,497,597
2032	\$ 8,536,013	\$ 1,906,250		\$ 10,442,263
2033	\$ 7,682,395	\$ 1,862,500		\$ 9,544,895
2034	\$ 6,857,609	\$ 1,818,750		\$ 8,676,359
2035	\$ 6,871,309	\$ 1,775,000		\$ 8,646,309

Projected Excluded Debt Service does not include the proposed Parker Middle School project.



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# APPENDIX C

FUND BALANCES AND DESCRIPTIONS

## Fund Descriptions

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The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Every revenue received or expenditure made by the Town is accounted for through one of the funds or account groups listed below.

### Governmental Funds

Most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

**General Fund:** The General Fund is the major operating fund of the Town government and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate & personal property taxes, state & federal aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town's departments including the Schools are supported in whole or in part by the General Fund.

**Special Revenue Funds:** Special Revenue Funds are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service and use those revenues to support the service without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains approximately 21 different revolving funds for a number of purposes including Senior Center Programs, Health Department Immunization Programs, Cultural Council Programs, the Chelmsford Ice Skating Forum, School Department Athletics, Child Care, and the School Lunch Program.
2. **Receipts Reserved for Appropriation:** are special revenues that are restricted to a specific use but also require appropriation by Town Meeting such as Sewer Betterment Fees, monies from the sale of Cemetery lots and graves, Conservation Wetland Protection fees, and the proceeds from the sale of Town property.
3. **School Grants:** accounts for approximately 38 specially financed education programs under grants received from the Federal or State government including professional development, smoking cessation, truancy prevention, SPED Early Childhood Development, Drug Free School Programs, and certain capital improvements.

4. **Other Intergovernmental Funds:** accounts for approximately 27 individual grants or monies received by the Town from Federal or State government. These include a variety of Community Policing Grants, Chapter 90 highway monies, State Election Grants, State Library Aid, and Council on Aging programs such as “meals-on-wheels.”
5. **Other Special Revenue Funds:** account for miscellaneous special revenues often involving private donations for a specific purpose such as the Arts & Technology Education Fund, departmental gifts for police & fire, various COA programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

**Capital Projects Fund:** The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town’s Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town’s issuance of bonds for a specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

### **Fiduciary Funds**

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. **Expendable Trusts:** are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town Stabilization Fund and the Library Endowment Fund.
2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department’s Perpetual Care Trust.
3. **Agency Funds:** are used to account for funds that are custodial in nature and do not involve the measurement of operations. Examples include the Town’s deferred compensation plan as well as the self-insured Medical Trust that accounts for employee contributions and payments of medical claims.

### **Account Groups**

The last category maintained by the Town is the General Long-term Debt Account group that accounts for the balances due on long-term debt that the Town has financed.

## **Basis of Accounting**

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## **Budgeting**

An annual budget is adopted for the Town’s General Fund. Although legislative approval is required for certain capital projects and borrowing authorizations, annual budgets are not prepared for any other fund.

The Town’s annual budget is adopted on a statutory basis that differs on some respects from generally accepted accounting principals (GAAP). The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized.

# APPENDIX D

GLOSSARY OF TERMS

## Glossary of Terms

**Abatement:** A reduction or elimination of a level imposed by a governmental unit applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

**Accounting System:** The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

**Accrued Interest:** In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

**Amortization:** The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see **Encumbrance**). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for

the designated purpose or until it is transferred by a town meeting vote to another account.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

**Audit:** An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

**Audit Report:** The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

**Available Funds:** These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

## Glossary of Terms

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Basis of Accounting:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over

the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

**Bond and Interest Record:** The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

**Bond Anticipation Note (BAN):** Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

**Bond Authorization:** See Dept Authorization.

**Bonds Authorized and Unissued:** Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Budget:** A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the

## Glossary of Terms

proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

**Budget Message:** A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

**Budget Unit:** A department to which the town meeting appropriates funds.

**Capital Budget:** An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$50,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

**Capital Expenditures/Improvements:** These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

**Capital Improvements Program:** A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends

five years beyond the capital budget and is updated yearly.

**Capital Outlay Expenditure Exclusion:** A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

**Cemetery Perpetual Care:** These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

**Certification:** The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Cherry Sheet:** Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the

## Glossary of Terms

Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

**Cherry Sheet Offset Items:** Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include grants for public libraries and School Choice receiving tuition payments.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

**Classification of the Tax Rate:** In accordance with M.G.L. Ch. 40, s 56, the Select Board votes to determine the tax rate options. Based on the residential factor adopted (see **Residential Factor**), any community may set as many as three different tax rates for: residential property; open space; and commercial, industrial and personal property.

**Collective Bargaining:** The negotiations between an employer and union representative regarding wages, hours and working conditions.

**Conservation Fund:** This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

**Consumer Price Index:** The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

**Crosswalk:** A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Elementary & Secondary Education (DESE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DESE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town's appropriation.

**Dept Authorization:** Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

**Debt Burden:** The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per

## Glossary of Terms

capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**Debt Exclusion:** This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling. (See School Building Assistance Program.)

**Debt Limit:** The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

**Debt Service:** The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

**Default:** Failure to pay principal or interest when due.

**Direct Debt:** Debt a municipality has incurred in its own name as opposed to overlapping debt.

**Effective Interest Rate:** For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

**Encumbrance:** Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Funds:** An accounting mechanism allowing a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise

rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, stormwater; and public, educational, and governmental local access cable television.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

**Estimated Receipts:** Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the assessors from gross amount to be raised by taxation.

**Excess and Deficiency:** Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

**Excess Levy Capacity:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

**Exemptions:** Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

## Glossary of Terms

**Expenditure:** The spending of money by municipalities for programs within their approved budgets.

**Fiduciary Funds:** Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Fiscal Year:** The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2026 fiscal year, July 1, 2025, to June 30, 2026, is usually written as FY26. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

**Fixed Costs:** These are costs that are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

**Float:** The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget:** The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

**Free Cash:** (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see **Available Funds**.

**Full Faith and Credit:** A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Accounting:** Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations.

## Glossary of Terms

Examples of funds include the Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**General Fund:** This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

**Governing Body:** The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

**Indirect Cost:** Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing sewer service would be health insurance costs for sewer employees.)

**Interest:** Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Law Enforcement Trust Fund:** A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47.

Funds from this account may be expended by the police chief without further appropriation.

**Levy Ceiling:** The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

**Levy Limit:** The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

**Line Item Budget:** A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

**Local Appropriation Authority:** In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

**Local Receipts:** Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

**Maturity:** The date upon which the principal of a bond becomes due and payable.

## Glossary of Terms

**Massachusetts Municipal Depository Trust:** A money market mutual fund in which municipalities may invest excess cash. It is under the supervision of the state treasurer.

**Minimum Required Local Contribution:** The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

**Moody's Investment Services, Inc.:** One of the leading municipal bond rating agencies.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

**Municipal Revenue Growth Factor:** An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

**M.G.L. (or MGLA):** Massachusetts General Laws, Annotated.

**Net School Spending (NSS):** Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

**New Growth:** The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY26 new growth is

determined by multiplying the value of new construction in calendar 2024 (as valued on January 1, 2025) by the FY25 tax rate.

**Note:** A short-term loan, typically of a year or less in maturity.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Offset Receipts:** Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

**OPEB (Other Post-Employment Benefits):** Generally, the term refers to the cost of health care insurance benefits received when an employee begins retirement. OPEB does not include pension benefits.

**Operating Budget:** The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Other Amounts to be Raised:** Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (See Tax Recapitulation).

## Glossary of Terms

**Overlapping Debt:** The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

**Overlay:** (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

**Overlay Deficit:** A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus:** Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e., it becomes a part of free cash.

**Override:** A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See Underwrite.)

**Override Capacity:** The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Personnel Services:** The cost of salaries, wages and related employment benefits.

**Price Index:** A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain “bundle” of goods and services over a given period of time.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Tax Levy:** The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

**Purchased Services:** The cost of services that are provided by a vendor.

**Ratings:** Designations used by credit rating services to give relative indications of quality. Moody’s ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor’s ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

**Refunding:** The process of retiring or redeeming an outstanding bond issue near the call date by using proceeds from a new debt issue. The new bond is usually issued at a lower coupon interest rate than the retired bond, which reduces future interest expenses for the Town.

**Registered Bond:** A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

**Reserve for Abatements and Exemptions:** See Overlay.

**Reserve Fund** An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy

## Glossary of Terms

for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for “extraordinary and unforeseen” expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

**Revaluation (or re-certification of property values):** The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property is worth.

**Revenue Anticipation Borrowing:** Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

**Sale of Cemetery Lots Fund:** This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

**Sale of Real Estate Fund:** This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

**School Building Assistance Program:** This program provides state grants for local and

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regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a \$10.0M SBA grant on one project. The debt service due on this project is \$25.0M; therefore the town's maximum debt exclusion to be raised for this project would be \$15.0M.

**Security:** For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Serial Bond:** A bond of an issue that has maturities scheduled annually over a period of years.

**Special Assessment Bonds:** These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

**Special Assessments:** See Betterments.

**Special Exclusion:** For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

**Stabilization Fund:** An account established to set aside funds for future use. State Law allows Stabilization funds to be appropriated for any lawful purpose with a two-thirds vote of Town Meeting. By majority vote of Town Meeting, a Town may appropriate any amount into this fund during a fiscal year. Any interest earned shall be added to and become a part of the fund.

**Standard & Poors:** One of the leading municipal bond rating agencies. Also known as S&P Global.

**Surplus Revenue:** The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, \$13.90 per \$1,000 of assessed valuation of taxable property.

**Tax Rate Recapitulation Sheet (also Recap Sheet):** A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

**Tax Title:** Collection procedures that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.)

**Term Bond:** Bonds for which the entire principal matures on one date. Massachusetts

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municipal general obligation bonds are required by law to be retired on a serial basis.

**Trust Fund:** In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Override:** A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

**Uniform Municipal Accounting System (UMAS):** A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

**Unreserved Fund Balance:** also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (see **Free Cash**.)

**Valuation (100 Percent)** Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

**Warrant:** A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

**Yield:** The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")



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