

FY 2027 Budget Questions & Answers Finance Committee

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122 Select Board	Fryer: What is causing the 71.43% increase in Advertising – Legal?	Las: We have seen an increase in legal advertising costs in the past year. This requested increase reflects that. You will see an article on the Town Meeting warrant for the Town to file a home rule petition with the State legislature to allow the Town to post legal advertisements on the Town’s website rather than in the local newspaper of record (which the law currently requires). Based upon our comparison of invoices for legal advertisements, we believe that the cost of legal ads are increasing.
122 Select Board	Galvin: Is it the intention of the Town Manager and the Select Board to attempt to fund all the ARPA programs out of the General Fund after they expire this year? Which if any will be dropped?	<p>Las/O’Donnell: There were some expenses originally funded with ARPA that we are recommending continue, including:</p> <ul style="list-style-type: none"> • Continue communications support, with 6 months funding in the FY27 budget for \$34,000. • Zencity, which provides a platform for community engagement and public feedback, distributing surveys and analyzing responses from social media, for \$12,000. • Economic Development - \$33,600 from Overlay. The expense is in the 170 Permitting Department budget. • Town Meeting technology services to run the meeting in multiple rooms - \$3,000 per Town Meeting and budgeted in the Town Manager’s budget. • M365 Licensing – Phased in over several years - \$138,852 in FY27 and budgeted in the Technology Department budget. <p>The current contract with NMCOG to provide specific sustainability support services (grant support, Green Communities reporting, and special projects such as solar siting plan, electric vehicle supply equipment (EVSE) planning, solar zoning-related support, etc...). Other than the required Green Communities reporting, the support services provided by NMCOG will not be continued after December 2026.</p>

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		Las: the full listing of ARPA funded projects can be found here .
123 Town Manager	Fryer: What is causing the 155.56% increase in contracted services? Can any of these services be brought “in house” with existing personnel? Galvin: There is a 155.6% increase in contracted services under the Town Manager’s Account please explain. (28K increase)	Las: The increase in contracted services is for half a year of the communications consultant (currently funded by ARPA through December 2026) and the communications tool Zencity, which will continue. The Zencity tool adds additional public input survey capabilities and social media tools. We do not have existing personnel at this time to absorb the communications duties that are expected by the residents. This increase also includes Town Meeting technical support for multi-room meetings. See the question below for more details on this item.
123 Town Manager	Greene: What are the costs of the communications support and enhanced Town Meeting items?	Las: Communications support includes \$12,000 for Zencity and \$34,000 for a consultant. O’Donnell: Metasonde LLC charged \$2,730 to support setting up two rooms at the October 2025 Special Town Meeting. The total for two Town Meetings per year is estimated at \$6,000 which is included in the Town Meeting Expense line in the Town Manager budget.
123 Town Manager	Greene: In regards to the communication support, what is the plan going forward? Will this item continue to be outsourced or is there a plan to transition to in-house staff?	Las: Our contract with our communications consultant, Capital Strategic Solutions, expires December 31, 2026. The plan right now is to request funding for the remaining part of FY27 to engage with the consultant through June 30, 2027. We are currently evaluating the long-term feasibility and practicality of continuing these services (or partial services) with a consultant and/or new in-house staff. Our staff has been trained in several communications methods and outreach. During our time with the consultant, we are going to maximize training efforts so we can be in the best position possible we can be in if their contract is not renewed. Without a consultant or a dedicated staff person, we will not be able to continue this elevated level of communication (or further enhanced the level of communication) that the residents have told us that they desire

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		<p>based upon our Strategic Planning outreach as identified in the following Select Board/Town Manager goal</p> <p>Organizational Communications Capacity</p> <ul style="list-style-type: none"> • Finalize and implement the Town's new Comprehensive Communications Plan and evaluate its effectiveness. <ul style="list-style-type: none"> ○ Develop comprehensive set of metrics. ○ Identifying model towns for benchmarking communications functions in the Town to be the best engaged community of our size and type in the Commonwealth. ○ Consider whether to expand outreach tools, including social media, mailers, and in-person events. ○ Develop cross-departmental communications team.
123 Town Manager	Fryer: What efficiencies and gains can the Town expect from the 400% increase in management performance training costs?	Las: Currently, the management performance training budget is \$2,000. This is barely enough to assist with management training for one middle or department head manager. The proposed \$10,000 training budget will allow many of our new middle and department head level managers to access courses and other training opportunities to be better managers and leaders for our organization to be as efficient as possible. Additionally, the budget reflects the Strategic Outcome Area of Responsive and Responsible Town Government and the Select Board goal of <i>strengthening employee development and retention by restoring professional growth opportunities beyond minimum certification requirements.</i>
123 Town Manager	Fryer: What is causing the 400% increase in Travel - Mileage? Galvin: There is a 400% increase in the costs for travel / mileage, please explain. (6.2K increase)	Las: This is a contractual agreement for a car allowance for the Town Manager.

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123 Town Manager	Greene: Could you please detail the benefits the Town has enjoyed from the communications support?	<p>Las: The benefits include:</p> <ul style="list-style-type: none"> • Compilation and publication of the monthly Town Manager Newsletter • Special projects, like PAYT outreach • Day to day website newsflashes • Day to day social media postings • Training of staff on branding and communications methods • Social media metrics reporting • Communications plan • Crisis Communications training • FY25 Annual Report • Town’s dedicated Public Information Officer <p>In calendar year 2026, we anticipate enhancements in communication to align with the strategic goal of Organizational Communications Capacity</p> <ul style="list-style-type: none"> • Implement the Town’s new Comprehensive Communications Plan and evaluate its effectiveness. <ul style="list-style-type: none"> ○ Develop comprehensive set of metrics. ○ Identifying model towns for benchmarking communications functions in the Town to be the best engaged community of our size and type in the Commonwealth. ○ Consider whether to expand outreach tools, including social media, mailers, and in-person events. ○ Develop cross-departmental communications team.
123 Town Manager	Greene: Forms/Printing – can the number of Town Reports or other items be reduced to reduce this \$10K line item?	<p>O’Donnell: We are going to reduce the number of printed copies for the FY25 Annual Town Report to 400. FY24 Annual report - 550 copies \$2,667. FY23 Annual report - 600 copies \$2,610. FY22 Annual report - 500 copies \$2,780.</p>

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		However, printing and postage costs for the STM postcard, ATM postcard, and Annual Town Report continue to increase each year and also come out of this line item.
123 Town Manager	Greene: Please explain the \$8K “Annuity contribution”?	Las: This is a contractual agreement for the Town Manager for FY27.
123 Town Manager – Community Wellness Coordinator	Greene: What benefits has this position contributed to the Town? How many individuals helped, informational sessions....	Edwards: Please see attachment covering all Wellness Coordinator activities from FY23-FY26 (ytd).
131 Finance Committee	Galvin: A Finance committee line item calls for a 3.19% increase in dues and memberships. What service do we receive from the Association of Town Finance Committees (ATFC)?	O’Donnell: from the Association of Town Finance Committees website : The ATFC publishes the Massachusetts Finance Committee Handbook, organizes educational and professional meetings for finance committee members, and provides, through its affiliation with the Massachusetts Municipal Association (MMA), an avenue for member towns and their committee members to influence state government policies that affect municipalities.
135 Town Accountant	Fryer: Can any of the management/analysis associated with the PAYT program be absorbed by the Budget analyst?	Edwards: The duties for PAYT coordination, especially those that require direct customer service and interaction with vendors and Westford Recycling Commission (WRC) members, are new duties and well outside the scope of work for the current Budget Analyst and will require additional staff with an operations focus to be performed satisfactorily. Additionally, there are a number of current duties in coordinating the existing curbside program and recycling programs are not being performed to the extent required to operate a program of this scale and scope. Customer service has been redirected to EL Harvey, and the WRC is managing all recycling outside of the curbside program. While there is currently limited capacity to coordinate trash/recycling and this position is proposed to assume those duties, it is important to note that the curbside program only represents a portion of the benefits of this position. Please see the memo that speaks specifically to the need for this position and the duties it will perform:

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		https://www.westfordma.gov/DocumentCenter/View/17615/20260121-Operations-Analyst-Proposal-Memo Beyer: It would not be feasible to absorb these duties in the Town Accountant's office. The Budget Analyst position's duties are 90% Asst. Town Accountant and 10% Budget Analyst. There would not be capacity to take on PAYT duties too.
141 Assessor – EV charging	Greene: Why is the EV charging line item 0 for FY27, but \$600 for FY28 – 29?	O'Donnell: We have not been charging back the EV charging expenses to the Assessors. The charging is paid directly out of the 192 Town Hall Electricity budget. We can remove these projections for FY28 and FY29.
141 Assessor	Greene: Could you please provide a 10-year history of average tax bill for Commercial, industrial and Personal property.	Naser: Please see attached.
141 Assessor	Greene: Can you give a layman's explanation of New Growth. What constitutes New Growth? If a residence increases in assessed value, is this tied to new growth in any way. What if a resident performs work that requires a permit?	Naser: New Growth is new construction value increase OR land, buildings, personal property, not previously assessed, which is added to increase value, and then converted to a tax amount as part of the Proposition 2.5% calculation. Most of the new growth comes from real estate new construction. If a permit is taken out, once the work is complete, the assessors visit the property and determine if the permit work is new growth or not. For example; a new deck or porch is considered new growth. Versus a foundation repair, porch repair is not new growth- has to be new or an additional item or area, not previously assessed.
141 Assessor / 541 Council on Aging	Galvin: Council on aging has advised that there is a demand to have more seniors participate in volunteer service to the Town to defer tax liability. What is being done to try to expand opportunities for them?	Naser: The Assessors are not involved in generating work for seniors, although we try to have a senior work in our department each year. Edwards/Claro: In FY2026, we did not have sufficient seniors to fill all available spots. Some did submit applications but backed out before the program started. We will maintain the same number of spots this year. We are limited in the opportunities we can provide, as it requires workspace and supervision that exceeds current capacity. However, as

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		we currently have available more spots that we can fill, expanding opportunities is not a significant concern at this time.
141 Assessor	Galvin: The cost of personal services reflects a 4.24% increase. Who is that contractual obligation with and what are the scheduled increases associated with it? Is this union related or part of an individual compensation agreement?	Naser: 3 of the 4 employees in this department are in unions. The Records Supervisor and Data Collector are in CWA, and are scheduled to receive a 2.5% COLA and step increase in FY27 per the collective bargaining agreement . The Assistant Assessor is in the OPEIU and receiving the step 8 pay in line with the collective bargaining agreement . The Chief Assessor is exempt, with a salary increase of 2.5%.
145 Treasurer/Collector	Fryer: Why are tax bills not broken down by the levy and excluded debt whereas CPA is a separate line item? What would it take to change this on tax bills?	O'Donnell: Breaking out the CPA surcharge is required on tax bills. Adding excluded debt is not required. The Town Manager and Finance Team will review this question further.
145 Treasurer/Collector - Legal	Greene: Why is the Legal services line item considerably higher than the FY25 actuals? What is the amount spent to date in FY26?	Moller: The legal fees associated with Tax Collectors office can vary considerably from year to year. Most of the costs would be incurred at the end of the fiscal year when we are going through the process of tax taking. The cost can vary depending on the volume of takings that need to be done and/or the time and research necessary to complete the appropriate legal processes.
145 Treasurer/Collector	Greene: What is the online bill pay fee per bill?	Moller: The online bill pay service costs the Town 25 cents per bill processed when using the e-check option. This is no cost to the residents. If the resident chooses to use a credit card there is no cost to the Town and a 2.95% fee is charged to the resident with a minimum charge of \$1.00.
145 Treasurer/Collector	Galvin: The cost of personal services reflects a 5.06% for the collector and a 6.37% increase for the Senior Assistant. Is that contractual obligation and if so, what are the scheduled increases associated with	O'Donnell: The Asst. Treasurer & Asst. Tax Collector are in the OPEIU union, and they are receiving a COLA and step increase according to the collective bargaining agreement . The part time Senior Assistant is in the CWA union and is receiving a step increase and COLA according to the collective bargaining agreement .

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	it? Is this union related or part of an individual compensation agreement?	
145 Treasurer/Collector	Galvin: Am I correct in assuming that since 2021 more people are defaulting on their taxes? What do you attribute the increase in total tax liens to for FY25 to?	Moller: The number of properties in tax title has actually decreased from 35 properties in FY24 to 34 properties in FY25. While these properties are in tax title their property values still fluctuate with rest of the Town. This can cause an increase to the outstanding tax balance depending on how those 35 properties are valued in comparison to the rest of the Town.
152 Human Resources	Greene: Why does comp reserve increase considerably in FY28 and 29? Which contracts are expiring?	O'Donnell: The comp reserve has estimated settlement amount for the Westford Police Association (WPA), Westford Superior Officers (WSOA) and International Association of Firefighters (IAFF). The two police contracts expired on June 30, 2025, and the IAFF contract expired on June 30, 2024.
152 Human Resources	Galvin: Please explain increase in pre-employment med exams. (2.5K)	Hicks: This expense varies from year to year depending on the number of new hires. In FY25, we spent \$13,973 on pre-employment exams. These include psychological testing for Fire and DOT physicals for DPW candidates. The FY27 recommended budget of \$10,000 is \$2,500 higher than the FY26 budget, but it may fall short if we have more than expected employee turnover.
155 Technology	Fryer: What is causing the 19.31% increase in Data communications service? Galvin: Please explain the increase of 19% in the Data Communication Service line item?	Guilmette: After reviewing the Data Communications Services line item, we believe we can level fund this budget for FY27 based on FY26 actuals. O'Donnell: The former IT Director had sent an updated requested to level fund the budget which did not make it into the final budget. We will incorporate that change now.
155 Technology	Fryer: Why is there an increase in server support if many applications are moving to the cloud?	Guilmette: The Town previously used VMware as its hypervisor (a hypervisor enables a single server to run multiple virtualized servers simultaneously in an isolated environment). In November 2023, VMware was acquired by Broadcom, which resulted in significant licensing cost increases from ~\$30k in FY25 to a renewal cost of ~\$108k. As a result, the IT Department had to quickly find an

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		<p>alternative solution and transitioned to Proxmox as the new hypervisor platform. This transition increased server support costs due to the need for additional assistance during the migration of the virtual environment and a maintenance agreement for the new hypervisor. In FY25 the virtualization budget for VMWare was ~\$30k. In FY26, a line item for 'Alternative VM product' consisting of \$5,000 was requested. The maintenance and support for Proxmox came in at \$9k which was higher than anticipated.</p> <p>While some applications have moved to the cloud, the Town continues to host the majority of its infrastructure on-premises to control costs. Currently, the Town operates approximately 67 virtual machines that provide services and applications for both internal use and external access by residents.</p>
155 Technology	<p>Fryer: How many Internet connections does the Town have? Can this be consolidated (allowing for diversity) and also increase security?</p>	<p>Guilmette: The Town currently has nine broadband connections across Town and school facilities. Planning is underway for a firewall replacement project, through which the Town hopes to consolidate these connections. At this time, it is unknown whether service providers can offer higher-speed connections at all required locations or whether such upgrades would result in cost savings.</p>
155 Technology	<p>Fryer: What is the cybersecurity risk profile for the Town?</p>	<p>Guilmette: The greatest risks to the Town from a cybersecurity standpoint are ransomware and threat actors targeting the Town's public utilities. The Town mitigates these risks through annual employee cybersecurity training, maintaining industry recognized endpoint detection and response software on our endpoints, using remote vulnerability scanning of our external network interfaces and more. The Town also maintains a cybersecurity insurance policy through the Massachusetts Interlocal Insurance Association (MIIA).</p>
155 Technology	<p>Fryer: Is there a consistent security policy across all departments including the Town enterprises and the schools?</p>	<p>Guilmette: There is a moderately consistent security policy across Town departments and the schools. Both require multi-factor authentication (MFA) for email access and follow National Institute of</p>

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		Standards and Technology (NIST) recommendations for password requirements, with the Police Department meeting higher Criminal Justice Information Systems (CJIS) standards where required. Town and school employees participate in annual cybersecurity training, and endpoint detection and response (EDR) software is used across all systems, though specific tools may vary.
155 Technology	Greene: Is the new permitting system “off the shelf”? Are there continuing maintenance or support costs associated with the new system?	Guilmette: The Town has not yet selected a specific permitting system. Demonstrations of multiple platforms have been conducted, and it is anticipated that the town will move forward with one of these options. There will be ongoing maintenance and support costs to any system that we choose. However, the Town is committed to reviewing and adjusting applicable online permitting fee schedules to ensure that maintenance and support costs remain budget neutral.
155 Technology	Galvin: Please explain the increase of 48% in the Work Station Support Line Item?	Guilmette: For the past 3 years the Town has been subsidizing the cost of our Microsoft M365 licensing using ARPA funds. The last of the funds were expended in FY26. The 48% increase is the result of the funds being expended. O'Donnell: The former IT Director explained in past budget cycles that it was the plan all along to mitigate the impact of the Microsoft M365 licensing by using ARPA funds to offset a portion of the cost each year, so the impact was not realized all at once.
161 Town Clerk	Fryer: What offsets against line items does the FY25 \$52,230 state reimbursement support.	Shaw: The money is collected as General Fund Revenue. It is offsetting certain expenses mandated by the state, such as early voting.
161 Town Clerk	Greene: Why the considerable increase in postage for FY27?	Shaw: The increase is due to the vote by mail cards going out from the state. This causes a considerable increase in ballots being mailed out for vote by mail, including Local Election ballots. The Town is reimbursed from the state any mandated expenses for this expense (Please see below.)
161 Town Clerk	Greene: It was stated the Town received \$52,230 (FY25) reimbursement from the	Shaw: The state does not cover 100% of all election expenses; they only reimburse mandated programs such as early voting and vote by

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	state for election functions. How does that compare to what those functions cost the Town? Did it cover the expenses 100%?	<p>mail. The state covers mandated expenses such as postage for vote by mail, election workers, both temporary and overtime expense for regular employees, and consumable supplies, labels, glue sticks, ink/toner, etc.</p> <p>The State sends out vote by mail cards in even (2026, 2028, etc.) years, which significantly increases vote by mail participation, including vote by mail. The state reimburses the vote by mail expenses, which drops off considerably during the odd numbered years.</p> <p>Examples of expenses not covered for elections include staff salaries (non-overtime). Reimbursed overtime is only related to early voting and not the day of the election. The cost of the ballots is not included.</p>
161 Town Clerk	Greene: Is the number of dog licenses issued in FY25 correct? It is a fraction of prior years.	Shaw: This is a typo. The FY27 Budget Document has been updated and posted online. Thank you.
161 Town Clerk	Galvin: Please explain the 5.06% increase in the office manager's salary. Is that a contractual obligation and if so, what are the scheduled increases associated with it? Is this union related or part of an individual compensation agreement?	O'Donnell: The Office Manager is in the OPEIU union and that employee is receiving a COLA and step increase according to the collective bargaining agreement .
170 Permitting	Greene: Is the \$33,600 for Troast Advisory Services coming from the overlay account?	Morrisette: This was requested by the Land Use Management Department on behalf of the Economic Development Committee ("EDC"). As presented to the Select Board on October 14, 2025, this is the minimum level of funding necessary to continue the economic development activities and programming implemented during the Troast Advisory Services ("Troast") contract. The goal of these activities is to build the commercial and industrial tax base and better utilize otherwise vacant and underutilized properties in Westford to support our residents and provide local options for jobs, amenities and services that meet their needs. The Board of Assessors met on 11/26/2025 and voted unanimously to allocate the requested \$33,600.

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		O'Donnell: The normal amount the Board of Assessors releases each year is \$100,000. This year they released an additional \$33,600 (\$133,600 in total) to cover the cost of an economic development consultant.
170 Permitting	Greene: Since Troast has been working with the EDC, what progress has been made in attracting businesses to Westford?	Morrisette: With the assistance of an economic development consultant, Troast Advisory Services, the EDC has been able to identify and implement several foundational pieces to broaden the Town's approach to attract and retain businesses in order to help diversify the tax base. This includes, but is not limited to, developing a robust branding and marketing strategy via Discover Westford initiative, and building out a comprehensive database of commercial properties, and property and business owners, which will help the Town maintain a proactive approach with its business community. The requested funding will continue to bolster the EDC's efforts since the official Pi Day launch event of Discover Westford , including the resurgence of the Westford Business Association, participation in regional economic development programming with Middlesex 3 and the 495 MetroWest Partnership, educational sessions via webinars to market new programs and funding opportunities, and promotional opportunities by events like an intended Restaurant Week, and through the Town's website to highlight existing businesses via Westford Success Stories. While it is challenging to quantify the direct correlation between investments in economic development activities and business openings, these funds represent a modest investment into establishing Westford as a business friendly community with access to resources and people to assist with opening and growing businesses in Town, and is consistent with the Town's strategic outcome area of Intentional and Appropriate Economic Growth.
170 Permitting	Galvin: The cost of the assistant planner reflects a 5.06% increase, and the Permitting Program Assistant reflects a 5.54% increase.	O'Donnell: The Assistant Planner and the Permitting Program Assistant are in the OPEIU union, and they are receiving a COLA and step increase according to the collective bargaining agreement .

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	Are these part of a contractual obligation and if so, what are the scheduled increases associated with them? Is this union related or part of an individual compensation agreement?	
175 Planning Board	Galvin: Please explain the reason for the 20K line item with planning and why no increase is indicated in the percent category?	Morrisette: In recent years, the Planning Studies line item has been used as matching funds for grant applications to pursue/complete more comprehensive projects. This year, our initial request for \$20,000 included a \$15,000 match to a \$30,000 technical assistance grant to complete an important update to the Town's Housing Production Plan (\$45,000 total project cost). However, we are now seeking the \$15,000 local match through the Community Preservation Committee instead of this line item of the budget. The remaining \$5,000 would match our FY26 allocation, resulting in the 0% change.
175 Planning Board	Galvin: Please explain why meetings and conference costs have increased by 209%.	<p>Giniewicz: The requested increase would provide the opportunity for the Town Planner to participate in the MMA-Suffolk Certificate in Local Government Leadership and Management academic program. The program takes place between the months of September to May.</p> <p>Las: The budget reflects the Strategic Outcome Area of Responsive and Responsible Town Government and the Select Board goal of <i>strengthening employee development and retention by restoring professional growth opportunities beyond minimum certification requirements.</i></p>
175 Planning Board	Galvin: Reference has been made to the goal of improving housing affordability and increasing commercial opportunities in Town. The Master Plan Implementation plan addressed these two subjects. What is the disposition of the Planning Department toward that plan?	Giniewicz: Westford's Comprehensive Master Plan represents the town's vision for its future, and to achieve this future by setting goals and action items. The Town's current plan is from 2009, and subsequently a Master Plan Implementation Committee (MPIC) generated a final report in 2017, crystalizing several recommendations to implement the plan. Among the MPIC's recommendations included:

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		<p><i>“An overlay district should be established within the CH and IH Districts along Route 110 and Route 40 for Multi Family development.”</i> This recommendation from the MPIC was partially captured through the creation of the MBTA Communities Multi-Family Overlay District (MCMOD). The ongoing Route 40 Corridor Study will likely advance progress towards this recommendation by the time that study is completed (June 2026).</p> <p>In terms of increasing commercial opportunities, the Land Use Management Department (LUMD) has advocated for numerous zoning bylaw amendments to Town Meeting, including but not limited to the following: increasing the time in which a Special Permit is valid from 2 to 3 years (2020), allow certain home occupation uses as of right (2021), allow for commercial recreation uses in more districts and creation of the Commercial Recreation Overlay District to ease the permitting processes for Kimball Farm and Nashoba Valley Ski Area (2023), pass the MBTA Communities bylaw (2024), define and regulate additional commercial and industrial uses (2024), reduce parking requirements for several commercial uses (2024), increase the allowance of several uses by special permit (2025), encourage a future mixed-use development by The Gutierrez Company in Tech Park East (2025), and streamline the permitting process through the creation of a tiered site plan review process (2025). LUMD has also been working with a planning consultant, Dodson & Flinker, on the development of a pedestrian improvement plan in and around the MCMOD to similarly address the MPIC recommendation to, <i>“Develop and implement a pedestrian and bicycle circulation plan in order to promote walking and bicycling as viable alternatives to automobile use.”</i> Additionally,</p>

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		<p>we have been exploring opportunities for allowing additional mixed-use development along Route 110 (through MCMOD), Route 40 (through the corridor study) and in the future, neighborhood plans pertaining to Westford’s traditional villages. LUMD applied to the Community One Stop for Growth cycle last year to obtain funds for a Graniteville neighborhood plan. While we were unsuccessful, we intend to continue pursuing opportunities to promote appropriate economic development within our traditional neighborhoods for our residents to be able to have convenient access to commercial amenities to meet their needs.</p> <p>The Comprehensive Plan itself would benefit from a total refresh, given substantial changes in technology, economic changes across the region, commonwealth, and country, and recent planning activities in Town, including the Town's Strategic Plan, Public Facilities Study, adoption of zoning changes such as MBTA Communities and ADU Bylaws, Route 40 Corridor Study and the ongoing Robinson School Study have all taken place or are ongoing since its adoption. To achieve such an update, and to do so in a way that would feature the level of public engagement Westford has come to expect, we anticipate that this would require consultant support and would cost approximately \$250,000, taking place over an approximately 2-year timeframe. This initiative is simply not feasible this year given the current scope of work intended for LUMD this upcoming calendar year, including the need to update the Town's Housing Production Plan, to update the Town’s Open Space and Recreation Plan, and a future zoning bylaw amendment for Special Town Meeting relative to</p>

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		Battery Energy Storage Systems given the State's most recent mandate, passed through the 2024 Climate Act.
176 Zoning Board of Appeals	Fryer: Can we get a report, by type of appeal, of the appeals that have been filed, and the results of the appeals, for the last 10 years?	Morrisette: The most common petitions to the Zoning Board of Appeals (ZBA) include variances, special permits, comprehensive permits (40B affordable housing projects), and appeals of administrative determination. This does not include any modifications or administrative actions. Over a recent 10-year period (FY15-FY24), the ZBA took the following actions: Variances - 218 granted, 3 denied (24 withdrawn) Special Permits - 134 granted, 2 denied (21 withdrawn) Comprehensive Permits - 5 granted, 0 denied Appeals of Administrative Determinations - 5 granted, 0 denied (It is not uncommon for applicants to request withdrawals of their petitions if they believe the ZBA will take unfavorable action.)
199 Public Buildings	Greene: The narrative states that shredding services increased by \$460, but that is not reflected in the expenses table. Typo?	Edwards/Goodwin: There is no increase in shredding services over FY2026. The narrative is in error and includes a sentence from the prior year's budget document. Apologies for any confusion.
199 Public Buildings	Greene: Has there been any discussion/thought related to transferring more building maintenance budgets from individual departments to this budget?	Goodwin: There has been some discussion of transferring the library maintenance budget into 199 in FY28 but beyond that, no immediate plans to consolidate other maintenance budgets at this time.
199 Public Buildings	Galvin: Please explain the cost increase in this Fire Alarm system maintenance?	Goodwin: 5 Year Internal investigations on Wet and Dry Systems at Town Hall and Cameron are due in FY27 and Facilities plans to do two Town Buildings each year on a rotating basis with this additional funding. Each inspection costs around \$5,000 and are mandatory for NFPA 25 compliance. These inspections ensure that there is no corrosion or foreign materials that could obstruct water flow during a fire.

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660 Land Management	Greene: under goals – Explore and implement non-resident usage fees at Stony Brook – can you explain this?	Salem: The potential implementation of non-resident use fees at the Stony Brook Conservation Area is an attempt to curtail prohibited activities (grilling, alcohol consumption, etc.) particularly at the Burges Pond beaches during summer weekends (as it has been anecdotally reported to the Conservation Commission). In theory, the implementation would be similar in practice to the Recreation Department’s staffing of Edwards Beach and Forge Pond Beach which charges a day-fee of \$10 or a season-pass for \$90.
660 Land Management	Greene: East Boston Camps Maintenance revolving account – What is the plan for these funds?	Salem: This revolving account is used to pay for facility management services performed by a contractor. Additionally, it is used to pay for capital improvement and operational expenses. FY25 examples include: replacement of the septic system at Camp Cielo, septic tank and grease trap pumping, water service repair by the Water Department, and kitchen equipment service and repairs.
660 Land Management	Greene: When were the fees for East Boston Camp rentals last reviewed? What are the current fees? Who has authority over fees?	Salem: To the best of my knowledge, the current rates were last updated in April 2020. The Conservation Commission, having care and custody of the property establishes the rate.
General Question	Greene: Are shredding services coordinated across the Town? Are we able to leverage our contract with EL Harvey to reduce shredding service fees?	Edwards: We do coordinate shredding across Town and School, but at this time do not pair it with the EL Harvey event. The Harvey event is not a certified document destruction event, therefore we cannot use for Town documents subject to Open Records laws. That said, we do intend to explore how Town/School shredding can be coordinated better and more efficiently with events open to the public (either as part of or independent to the EL Harvey contract) and with higher frequency; this is called out in the PAYT and Operations Analyst memorandum as one of many opportunities to better leverage existing contracts, WRC events, and Town/School trash/recycling programs to save money and increase levels of service.
General Question	Greene: Are any funds from the Lease of Town Buildings being used to offset expenses for FY27?	O’Donnell: Yes, we are applying the \$13,000 charge to TRCCI for debt service against the budget as an offset.

FY 2027 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
General Question	Greene: Please provide a current listing of all fleet vehicles. The latest I have seen is from Oct 2025 but it was not verified, as I understand.	Edwards: Please see attached. Physical verifications completed late October 2025. We are doing another review this quarter to capture new additions or deletions (including surplus sales), as well as confirm plate numbers.
General Question	Greene: Provide an update on all other funds activities.	Beyer: Please see attached.
General Question	Greene: Please provide all “meetings and conf” line items across the Town budget, include FY25 actual, FY26 budget, FY27 TMR	O’Donnell: Please see attached.
General Question	Greene: Do we have the final IGA available?	Edwards: We have a 95% draft (1.21.2026) We are revising with updated costs and intend to submit an Energy Management Services Agreement to DOER with a phased approach (Ph.I planned to include Blanchard and Cameron HVAC); IGA will need to be completed and aligned with that phasing plan prior to submitting to DOER for approval.
General Question	Greene: Please provide FY22-25 operating budgeted vs actual at the high level – general gov, public safety, education, public works...	O’Donnell - Please see attached.

FY23-FY26 (ytd) Summary of Wellness Coordinator Activities

FY23

Mobile Clinician Town Social Worker (10 referrals) and the Community Wellness Coordinator (36 referrals), 46 Mobile Clinician referrals.

Number of residents and/or families supported - 28

Parent Support Group for parents/guardians/grandparents parenting their grandchildren who are experiencing mental health challenges. Parent

First Westford Mental Health Awareness event occurred in May 2023. The public event was held at the Town Common and the town hosted speakers from the Select Board, SANS Foundation, Senator John Cronin and Emma Kotelly from Congresswomen Lori Trahan's office. The Select Board presented a proclamation declaring May Mental Health Awareness Month for the Town of Westford.

Collaboration with the Westford Public Schools and Family Continuity the Young Person Addictions Anonymous Group was established.

Facilitated Opioid Settlement group meetings to determine appropriations of the funds and next steps for funding. Public Forum was held for town residents to explore ideas for use of the Opioid Settlement Funds.

Emerson Health Benefits Grant was received by the department to provide a two-part educational Mental Health training for community faith leaders. The training held in May 2023, titled Let's Talk About the "A" Word: A Conversation About Anxiety had 20 attendees. The training held in June 2023 titled Self-Harm and Suicide had 22 attendees.

Community Wellness webpage – Mental Health, Substance Use, Domestic Violence, Parent Support Information.

Sharing of mental health, substance use resources with Town staff, Westford Public Schools and Nashoba Valley Technical High School staff, as well as sharing in the monthly Town Manager Newsletter.

Participate in several councils, working groups, networks etc. (ex. Middlesex Hoarding Disorder Network)

Educational Programming offered in FY23

- QPR (Question, Persuade, Refer) for town staff and at the COA

- Improving Employee Wellness for town staff, provided in person and a recording of the training was provided to all town and school staff.
- Hoarding Disorder Training for Police and Fire Departments
- Wellness Series - Super Sparkly Everything, Discovering Vibrant Health and Happiness through Simple Self-Care, and Just Talk About it: Adolescent Mental Health. The Just Talk About it: Adolescent Mental Health recording link is available on the Community Wellness page.

FY24

Number of residents and/or families supported - 53

Number of Town department or WPS school supports – 41

The Mobile Clinician services 14 Mobile Clinician referrals were received in FY 2024. Due to a staffing change, services were suspended in February 2024.

Parent Support Group for parent’s parenting a child with a mental health challenge began in December 2022 and was offered once a month for residents.

Mental Health Awareness month, proclamation and events offered, including a poster contest with the Westford middle schools in collaboration with the Community Behavioral and Mental Health Committee.

Buried in Treasure Workshop in collaboration with the COA and Health Department

Opioid Settlement Funds - Public Forum, facilitate Opioid Settlement Funds working group

Co - Chair Community Behavioral and Mental Health Committee

Supported transition from the end of the William James Interface Referral contract to the Massachusetts Behavioral Health Helpline. Marketing materials created and materials shared with residents through various media outlets.

Community Wellness webpage – Mental Health, Substance Use, Domestic Violence, Parent Support Information.

Sharing of mental health, substance use resources with Town staff, Westford Public Schools and Nashoba Valley Technical High School staff, as well as sharing in the monthly Town Manager Newsletter.

Hosted a Capstone student from Westford Academy.

Participation in several councils, working groups, networks etc. (ex. First Connections Advisory Council)

Programming offered in FY24

- QPR (Question, Persuade, Refer) training for town staff and residents
- Adult Mental Health First Aid trainings
- Supportive Parent Solutions (parent support group)
- Mental Health Matters presentation for the Cameron Senior Center
- Buried in Treasures (BIT) workshop series (15 weeks)
- Bi - weekly Buried in Treasures Support Group
- Community Assistance Hours at the J.V. Fletcher Library
- New Parent Support Group
- Westford CAT Community Wellness shows
- Westford's Farmer's Market

FY25

Number of residents and/or families supported - 93

Number of department or school supports – 31

Hosted a Capstone student from Westford Academy (shared with the Clerk's office)

Received the Greater Lowell Health Alliance Grant for the Mobile Clinician Services

Co - Chair Community Behavioral and Mental Health Committee

Opioid Settlement Funds – facilitate working group, provided Community Open Forum, created community survey, outreach to residents with lived experience, experts in the field about the use of funds for Westford

Outreach initiatives for Opioid Settlement Funds - Farmer's Market, Opioid Settlement funds survey marketing of the survey, open forum and opportunity for residents to connect w/the Community Wellness Coordinator to share ideas.

Created Nicotine/Tabacco resource guide for WPS and Nashoba Technical High School

Participation in several councils, working groups, etc. (ex. Emerson Health Maternal and Mental Health Working Groups)

Community Wellness webpage – Mental Health, Substance Use, Domestic Violence, Parent Support Information.

Educational Programming offered in FY 2025

- Buried in Treasures - facilitated 13 week workshop with the Public Health Nurse, 8 attendees
- Participated in the Police Department's Bike Rodeo event
- Hope Blooms Here event - rock painting and information mental health information sharing at the Cameron Senior Center 9 attendees
- Meditation and Mindfulness at the Cameron Senior Center - 4 attendees
- Offered Adult Mental Health First Aid Trainings (this # and this many participants
- Mental Health Resource Training for Orchard Street Church staff
- Mental Health Training at Westford Public Schools Professional Development Day
- Buried in Treasures Support monthly support group – ongoing
- Hope Blooms Here/Yellow Tulip Planting Day with Town staff and resident (tulips donated by Emerson Health)
- Community Behavioral and Mental Health Committee – Mental Health Awareness Hope Blooms Here event (over 100 attendees); the Town Select Board proclaimed May Mental Health Awareness Month
- Westfords Farmers Market

FY26

Number of residents and/or families supported - 38

Number of department or school supports – 28

Greater Lowell Health Alliance Grant for the Mobile Clinician Services extended through FY26. Mobile Clinician referrals Town Social Worker (1 referral) and the Community Wellness Coordinator (10 referrals), 11 Mobile Clinician referrals.

Co - Chair Community Behavioral and Mental Health Committee

In collaboration with Health Department, Senior Center and Veterans Services created the Health and Human Services Resources webpage <https://westfordma.gov/1747/Resources-for-Health-and-Human-Services>

Opioid Settlement Funds – facilitated working group, Town Opioid Settlement funds survey, Listening Session, Key Informant Interviews occurring now

Developed a pilot Crisis Prevention Roundtable in which school staff and Town departments meet monthly to identify emerging concerns, connect about resources, and strengthen early intervention efforts to prevent resident crises. The intent of this program is to provide support before a crisis requires an emergency response (and additional resources).

Hope Blooms Here planting event @ Westford Academy (Emerson Health donated the bulbs and the signage) and in collaboration with the Westford Garden Club front of the Old Fire Station

Community Wellness webpage – Mental Health, Substance Use, Domestic Violence, Parent Support Information.

Participation in several councils, working groups, etc. (ex. Prevention Partners of Northern Middlesex, Westford Public Schools Wellness Committee)

Educational Programming offered in FY26

- Back to School Yoga and Meditation collaboration w/Prevention Partners Northern Middlesex and Roudenbush (for space)
- Buried in Treasures 15 week workshop
- Buried in Treasures monthly support group
- Parent Support Group
- Adult Mental Health First Aid Courses
- Meditation class at the Cameron Senior Center
- Westford Cat Cameraon Senior Center/Community Wellness
- In collaboration with the Prevention Partners of Northern Middlesex – Stonybrook Middle School Positive Norms Campaign with student leaders
- Collaboration with various Town departments to create a quick resource guide

Town of Westford													
141 Assessors													
February 5, 2026													
AVERAGE VALUE AND TAX BILL AMOUNT													
		COMM				IND				PP			
CIP tax rate	FY	value	number of properties	AVG VALUE	AVG RE TAX BILL AMOUNT	value	number of properties	AVG VALUE	AVG RE TAX BILL AMOUNT	value	number of properties	AVG VALUE	AVG RE TAX BILL AMOUNT
0.01311	2026	364,154,248	263	1,384,617	\$ 18,152	239,841,540	112	2,141,442	\$ 28,074	122,394,918	202	605,915	\$ 7,944
0.01347	2025	349,796,499	264	1,324,987	\$ 17,848	217,902,795	113	1,928,343	\$ 25,975	117,182,580	208	563,378	\$ 7,589
0.01377	2024	348,314,402	265	1,314,394	\$ 18,099	213,889,320	111	1,926,931	\$ 26,534	126,519,342	214	591,212	\$ 8,141
0.01476	2023	351,307,308	266	1,320,704	\$ 19,494	215,641,340	110	1,960,376	\$ 28,935	116,174,825	217	535,368	\$ 7,902
0.01612	2022	304,329,449	267	1,139,811	\$ 18,374	203,862,405	110	1,853,295	\$ 29,875	113,194,579	250	452,778	\$ 7,299
0.01664	2021	306,038,634	267	1,146,212	\$ 19,073	203,676,020	111	1,834,919	\$ 30,533	115,002,456	246	467,490	\$ 7,779
0.01633	2020	302,822,159	267	1,134,165	\$ 18,521	201,150,520	110	1,828,641	\$ 29,862	90,572,693	151	599,819	\$ 9,795
0.01656	2019	305,972,377	270	1,133,231	\$ 18,766	211,704,510	111	1,907,248	\$ 31,584	93,236,349	838	111,261	\$ 1,842
0.01638	2018	305,257,219	271	1,126,410	\$ 18,451	235,142,310	113	2,080,905	\$ 34,085	94,244,407	809	116,495	\$ 1,908
0.01661	2017	286,896,739	267	1,074,520	\$ 17,848	260,932,255	117	2,230,190	\$ 37,043	97,245,721	727	133,763	\$ 2,222
				10 YR AVG =	\$ 18,463			10 YR AVG =	\$ 30,250			10 YR AVG =	\$ 6,242

FY2026 Fleet Schedule

#	Department	Year	Manufacturer & Model	Vin #	Plate #	GVW	Cost New	Type	Class	RC/ACV	Med Pay	Comp Deduct	Coll Deduct	Effective Date
1	ANIM CONTROL	2021	FORD-F150	1FTEW1EBXMKD84335		6,470	\$28,972	L	01499	RC	N	\$1000	\$1000	07/01/2025
2	ASSESSORS	2023	CHEVROLET-BOLT	1G1FW6S03P4120802	M3799B	4,508	\$32,316	L	73980	RC	N	\$1000	\$1000	07/01/2025
3	BOH	2017	FORD-EXPLORER	1FM5K8B80HGD65245	m98850	6,180	\$28,539	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
4	BUILDING	2008	CHEVROLET-SILVERADO	1GCHK29K98E208146	M78638	5,410	\$37,570	L	01499	ACV	N	\$1000	\$1000	07/01/2025
5	BUILDING	2022	FORD-EXPLORER	1FM5K8AW3NNA10884	M4153B	6,840	\$39,295	L	73980	RC	Y	\$1000	\$1000	07/01/2025
6	CEMETERY	2001	BIG TEX-TRAILER	4K8AX101211A75354	M63110		\$1,139	T	68499		N	NO COV	NO COV	07/01/2025
7	CEMETERY	2012	JCB-BACKHOE	JCB2CX12L01708930	M2240A		\$75,000	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
8	CEMETERY	2024	FORD-F350	1FDRF3HN1REE77393	M8603B	14,000	\$85,126	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
9	COA	2019	FORD-E450 BUS	1FDFE4FS7KDC39662	M5251A	14,500	\$69,718	BAO	05230	ACV	N	\$1000	\$1000	07/01/2025
10	COA	2022	FORD-E450	1FDFE4FNXNDC23504	M2694B	14,500	\$76,171	BAO	05230	ACV	N	\$1000	\$1000	07/01/2025
11	COA	2023	CHRYSLER-VOYAGER	2C4RC1CG2PR582955	M6536B	6,055	\$84,397	L	01499	ACV	N	\$1000	\$1000	07/01/2025
12	DPW	2015	JOHN DEERE-TRACTOR	1LV4044MCFP212553	M97445		\$34,917	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
13	DPW	2019	FREIGHTLINER-114SD	1FVAG3DY7KHKT789	M5277A	62,000	\$230,000	EH	40499	RC	Y	DEC 5C	DEC 5C	07/01/2025
14	DPW	2020	ELGIN-PELICAN	NP41926	M84035	14,290	\$220,000	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
15	EMERG. MGMT	2013	SURE TRACK-TRAILER	5JW1C1426E2086059	MFA181	7,000	\$7,500	T	68499		N	NO COV	NO COV	07/01/2025
16	FACILITIES	2012	CHEVROLET-SILVERADO	1GB0KVCG6CZ335638	M87587	9,500	\$38,903	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
17	FACILITIES	2014	CHEVROLET-SILVERADO	1GC0KVCG2EF159851	M91636	9,500	\$41,267	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
18	FACILITIES	2023	FORD-F150 CREWCAB HYBRID	1FTFW1EDXNFB67089	M44379	6,470	\$38,166	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
19	FACILITIES	2023	CHEVROLET-SILVERADO	1GB3YSE77PF228404	M4956B	11,100	\$48,498	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
20	FACILITIES	2023	CHEVROLET-BOLT EV	1G1FY6S0XP4178612	M3737B	4,584	\$30,914	L	73980	RC	N	\$1000	\$1000	07/01/2025
21	FIRE	1995	INTERNATIONAL-FIRE-TRUCK	4HTSDADR7SH645635	MF4229		\$525,000	H	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
22	FIRE	2000	FORD-FIRE TRUCK	1FDWF37F8YEE53698	MF2928		\$52,800	M	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
23	FIRE	2002	INTERNATIONAL-HOOKLIFT TRUCK	1HTMKAARX2H528926	MF9040		\$160,000	H	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
24	FIRE	2002	PIERCE-PUMPER AERIAL PLATFORM	4P1CT02S12A002685	MF9037		\$1,200,000	EH	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
25	FIRE	2003	STEWART & STEVENSON-M1078	ATO20788BFFN			\$25,000	L	79090	ACV	Y	NO COV	\$1000	07/01/2025
26	FIRE	2010	KME-FIRE TRUCK	4K9AF4284AN058949	MF9165		\$525,000	H	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
27	FIRE	2012	FORD-EXPEDITION	1FMJU1J55CEF03261	M4868A		\$28,563	L	79080	ACV	Y	\$1000	\$1000	07/01/2025
28	FIRE	2014	INTERNATIONAL TERRASTAR AMBULANCE	4HTJSSKK4EH467544	MF8294	17,000	\$211,587	M	79130	ACV	N	\$1000	\$1000	07/01/2025
29	FIRE	2014	E ONE-QUEST FIRE TRUCK	4EN6AHA80E2008928	MFA137	45,000	\$530,835	EH	79090	RC	N	DEC 5C	DEC 5C	07/01/2025
30	FIRE	2016	FORD-F550 AMBULANCE	1FDUF5HT3GEB98044			\$245,411	L	79130	ACV	Y	\$1000	\$1000	07/01/2025
31	FIRE	2017	FORD-EXPLORER	1FM5K8AR0HGA17391			\$39,333	L	79110	RC	Y	\$1000	\$1000	07/01/2025
32	FIRE	2018	FORD-F550 AMBULANCE	1FDUF5HT6JED05420			\$245,410	M	79090	ACV	N	DEC 5C	DEC 5C	07/01/2025
33	FIRE	2018	FORD-EXPLORER	1FM5K8AR6JGC43277	MFC908	6,160	\$32,320	L	79110	RC	Y	\$1000	\$1000	07/01/2025
34	FIRE	2018	HAMBURG-TYPHOON	4EN6AHA80J2001634		47,000	\$575,000	EH	79090	RC	Y	DEC 5C	DEC 5C	07/01/2025
35	FIRE	2020	CHEVROLET-TAHOE	1GNSKBKC0LR103450	ISB275	7,300	\$46,369	L	79080	RC	N	\$1000	\$1000	07/01/2025
36	FIRE	2021	LAROCHE-LA12GDE	2LCUM2E07MS000106		6,363	\$74,000	L	79090	RC	N	DEC 5C	DEC 5C	07/01/2025
37	FIRE	2022	E-ONE-CYCLONE	4EN6AHA8XN2005079		47,000	\$690,000	EH	79090	RC	N	DEC 5C	DEC 5C	07/01/2025
38	FIRE	2022	FORD-AMBULANCE	1FDUF5HT1NEC15498		7,703	\$353,426	L	79130	ACV	N	\$2500	\$2500	07/01/2025
39	FIRE	2023	MARINE-MASTER TRAILERS	5JUBT201XPT086689		2,720	\$950	T	68499	ACV	Y	\$1000	\$1000	07/01/2025
40	FIRE	2023	MARINE-MASTER TRAILERS	5JUBT2016PT086687		2,720	\$950	T	68499	ACV	Y	\$1000	\$1000	07/01/2025
41	FIRE	2025	CHEVROLET-SILVERADO	1GC3KSEY1SF150572	M4630	11,600	\$46,989	M	79080	RC	N	DEC 5C	DEC 5C	07/01/2025

42	HEALTH	2019 FORD-F150	1FTMF1EB9KFC12363		6,120	\$28,185	L	79650	ACV	N	DEC 5C	DEC 5C	07/01/2025
43	HIGHWAY	1985 CATERPILLAR-RAOD GRADER	72V08817			\$15,000	L	79650	ACV	Y	NO COV	\$1000	07/01/2025
44	HIGHWAY	1994 INGERSOLL RAND-CONST TRIALER	240335UJE328	M51725		\$11,187	L	79650		Y	NO COV	NO COV	07/01/2025
45	HIGHWAY	1995 HUDSON-TRAILER	10HHTD2C6S1000001	M52261		\$4,000	T	68499		N	NO COV		07/01/2025
46	HIGHWAY	1995 INTERNATIONAL-DUMP TRUCK	1HTSCABN8SH657134	M89309		\$39,673	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
47	HIGHWAY	1998 INTERNATIONAL-DUMP TRUCK	1HTSDAARXWH531753	M84562		\$35,350	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
48	HIGHWAY	1999 INTERNATIONAL-DUMP TRUCK	1HTSDADRXXH648522	M89097		\$76,000	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
49	HIGHWAY	2000 INTERNATIONAL-DUMP TRUCK	1HTGMAAR9YH266820	M83002		\$40,000	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
50	HIGHWAY	2000 JOHN DEERE-LOADER	DW544HX574835	M63149		\$45,000	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
51	HIGHWAY	2002 JOHN DEERE-LOADER	DW544HX582534	M67294		\$117,548	H	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
52	HIGHWAY	2002 INTERNATIONAL-DUMP TRUCK	1HTGMAAR82H512344	M89094		\$92,453	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
53	HIGHWAY	2002 INTERNATIONAL-DUMP TRUCK	1HTSDAAR32H512343	M67310		\$87,683	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
54	HIGHWAY	2003 INTERNATIONAL-DUMP TRUCK	1HTWDAAR93J067991	M81694		\$113,431	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
55	HIGHWAY	2004 INTERNATIONAL-DUMP TRUCK	1HTWDAAR64J090516	M83025		\$106,182	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
56	HIGHWAY	2004 INTERNATIONAL-DUMP TRUCK	1HTWDAAR64J090517	M99581		\$106,182	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
57	HIGHWAY	2005 INTERNATIONAL-DUMP TRUCK	1HTWDAAR65J004124	M89096		\$123,427	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
58	HIGHWAY	2005 TOW MASTER-TRAILER	4KNUT18295L164008	M71394		\$6,400	T	68499		N	NO COV	NO COV	07/01/2025
59	HIGHWAY	2005 MORBARK-CHIPPER	4S8SZ16145W024224	M87074		\$39,000	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
60	HIGHWAY	2008 INTERNATIONAL-DUMP TRUCK	1HTWXAHT88J684217	M76729		\$175,000	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
61	HIGHWAY	2008 CHEVROLET-SILVERADO	1GCHK29K48E207986	M78637		\$37,570	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
62	HIGHWAY	2008 INTERNATIONAL-DUMP TRUCK	1HTWDAAR18J684230	M76728		\$150,000	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
63	HIGHWAY	2009 CHEVROLET-TRUCK	1GBJK74K89F154599	M81678		\$25,118	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
64	HIGHWAY	2010 MINI 3 LINE-TRAILER	4SEPA0916AM4SE229	M83655		\$4,000	T	68499		N	NO COV	NO COV	07/01/2025
65	HIGHWAY	2012 VER MAC-MESSAGE TRAILER	2S9US4123CS132084	M89375	3,500	\$19,000	T	68499	ACV	N	\$1000	\$1000	07/01/2025
66	HIGHWAY	2012 JOHN DEERE-TRACTOR	1T0310SJTBD211335	M85614		\$113,900	H	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
67	HIGHWAY	2012 CHEVROLET-SILVERADO	1GB4KZCG5CF228865	M86816	13,200	\$47,564	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
68	HIGHWAY	2012 JOHN DEERE-COMPACT TRACK LOADER	1T0333DMTCD230133	M65794		\$66,656	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
69	HIGHWAY	2012 CHEVROLET-SILVERADO	1GB3KZCG1CF235226	M86814	13,200	\$44,410	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
70	HIGHWAY	2012 INTERNATIONAL-DUMP TRUCK	1HTGRSHT1DJ118950	M87201	10,458	\$220,000	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
71	HIGHWAY	2013 WACKER-NEUSON EXCAVATOR	WNCE0603PPAL00234	M72471	21,495	\$230,350	M	79650	RC	Y	DEC 5C	DEC 5C	07/01/2025
72	HIGHWAY	2014 CHEVROLET-TAHOE	1GNSK2E04ER185722	M89700	7,300	\$33,525	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
73	HIGHWAY	2014 CHEVROLET-TRUCK	1GB3KZCG1EF145092	M91280	13,200	\$47,499	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
74	HIGHWAY	2015 CAM-UTILITY TRAILER	5JPBU3127FP037454	M91807	27,000	\$15,680	T	68499	ACV	N	NO COV	NO COV	07/01/2025
75	HIGHWAY	2015 CHEVROLET-SILVERADO	1GC2KUEG5FZ139223	M93089	9,500	\$34,928	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
76	HIGHWAY	2015 FREIGHTLINER-TRUCK	1FVHG3DVXFXHGB3245	M92016	64,000	\$200,292	EH	40499	RC	Y	DEC 5C	DEC 5C	07/01/2025
77	HIGHWAY	2016 FREIGHTLINER-114SD	1FVHG3DV0GHHK4540	M94640	64,000	\$209,667	EH	40499	RC	Y	DEC 5C	DEC 5C	07/01/2025
78	HIGHWAY	2016 INTERNATIONAL-DUMP TRUCK	1HTWESTR7GH739558	M93647	48,000	\$220,000	EH	40499	RC	Y	DEC 5C	DEC 5C	07/01/2025
79	HIGHWAY	2016 FORD-EXPLORER	1FM5K8B80GG664721	M95954	6,180	\$26,660	L	73980	RC	Y	\$1000	\$1000	07/01/2025
80	HIGHWAY	2016 CHEVROLET-SILVERADO	1GB5KYCG9GZ237202	M96588		\$44,995	L	01499	RC	Y	DEC 5C	DEC 5C	07/01/2025
81	HIGHWAY	2017 FREIGHTLINER-M2	1FVACYCY0HHJE7444	M96675		\$196,310	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
82	HIGHWAY	2018 SURE UTILITY-TRAILER	5JW1U2423J3214801	M97446	15,000	\$8,500	T	68499	ACV	N	\$1000	\$1000	07/01/2025
83	HIGHWAY	2018 SURE UTILITY-TRAILER	5JW2U101XJ1214804	M97447	2,990	\$3,250	T	68499	ACV	N	\$1000	\$1000	07/01/2025
84	HIGHWAY	2018 MORBARK-M18R CHIPPER	4S8SZ19273W052369	M5272	16,000	\$101,995	M	79650	ACV	N	DEC 5C	DEC 5C	07/01/2025
85	HIGHWAY	2018 FREIGHTLINER-114SD	1FVAG3DV6JHJU0147	M99117	47,120	\$217,885	EH	40499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
86	HIGHWAY	2018 JOHN DEERE-544KII	1DE544K2LJF691539	M3637A	29,985	\$269,000	H	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
87	HIGHWAY	2019 SURE TRAC-ST7212TA	5JW2U1216K1246079	M9446A	2,990	\$4,275	T	68499	ACV	N	\$1000	\$1000	07/01/2025
88	HIGHWAY	2020 FREIGHTLINER-108SD	1FVDG5FEXLHLZ2251	M9447A	43,120	\$246,000	H	31499	ACV	N	\$1000	\$1000	07/01/2025
89	HIGHWAY	2020 CHEVROLET-SILVERADO	1GB3YSE72LF309644	M9444A	14,000	\$71,159	M	21499	ACV	N	\$1000	\$1000	07/01/2025
90	HIGHWAY	2022 WNCO-WVTMM	5F12S1015N1005034	M6598B	2,100	\$16,645	T	68499	ACV	Y	\$1000	\$1000	07/01/2025
91	HIGHWAY	2022 FORD-F150 SUPERCREW	1FTFW1ED7NFB67132	M3875B	7,350	\$40,466	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
92	HIGHWAY	2023 FORD-F250 SUPER DUTY	1FTBF2BA3PED24744	M6355B	10,000	\$56,558	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025

93	HIGHWAY	2023 CHEVROLET-SILVERADO K3500	1GB3YSE72PF206973	M9802A	14,000	\$69,877	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
94	HIGHWAY	2024 FORD-F250 PU	1FT7X2BA5REE54207	M8930A	10,000	\$64,306	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
95	HIGHWAY	2024 FORD-F250 PU	1FT7X2BA7REE56055	M8927A	10,000	\$67,194	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
96	HIGHWAY	2024 FORD-F350 SUPER DUTY	1FDRF3HN3PDA20622	M6577B	14,000	\$75,412	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
97	HIGHWAY	2024 CHEVROLET-BLAZER EV H-29	3GNKDBR1RS256956	M8936A		\$53,000	L	01499	ACV	N	\$1000	\$1000	07/01/2025
98	HIGHWAY	2024 FORD-F250 SUPER DUTY	1FT7X2BA8REC36634	M6865B	10,000	\$61,964	L	01499	RC	Y	DEC 5C	DEC 5C	07/01/2025
99	HIGHWAY	2024 FORD-F250 SUPER DUTY	1FT7X2BA3REC38081	M6871B	10,000	\$61,964	L	01499	RC	Y	DEC 5C	DEC 5C	07/01/2025
100	PARKS	1993 HUDSON BROTHERS-TRAILER	10HHSE167P1000052	M48641		\$900	T	68499		N	NO COV	NO COV	07/01/2025
101	PARKS	1994 JOHN DEERE-TRACTOR	M01070A70A130908	M51717		\$24,000	M	79650		Y	NO COV	NO COV	07/01/2025
102	PARKS	1999 CHEVROLET-TRUCK	1GBKC34F7XF070817	M63144		\$42,440	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
103	PARKS	1999 INTERNATIONAL-TRUCK	1HTSCAAN2XH648521	M61354		\$74,126	H	31499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
104	PARKS	2003 BIG TEX-TRAILER	4K8NX162531D04386	M68575		\$2,356	T	68499		N	NO COV	NO COV	07/01/2025
105	PARKS	2003 CHEVROLET-SILVERADO	1GBJK34123E172321	M69190		\$47,470	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
106	PARKS	2005 CAM-UTILITY TRAILER	5JPBU25225P012397	M74540		\$5,800	T	68499		N	NO COV	NO COV	07/01/2025
107	PARKS	2016 CHEVROLET-SILVERADO	1GB3KYCG0GZ183666	M97159		\$47,300	L	01499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
108	PARKS	2016 CHEVROLET-SILVERADO 4WD	1GB3KYCG5GZ184098	M94647	13,200	\$52,650	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
109	PARKS	2018 CHEVROLET-2500	1GC2KUEG8JZ104166	M97303	9,500	\$45,311	L	01499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
110	POLICE	2006 TRAILSTAR-BOAT TRAILER	4TM12TD126B001018	MP139C		\$2,500	T	68499		N	NO COV	NO COV	07/01/2025
111	POLICE	2008 HAULMARK-TRAILER	16HCB12138P070010	MP876G		\$3,050	T	68499		Y	NO COV	NO COV	07/01/2025
112	POLICE	2011 CARMATE-TRAILER	5A3C612S7BL001705	B50638		\$4,000	T	68499		N	NO COV	NO COV	07/01/2025
113	POLICE	2012 DODGE-CHARGER	2C3CDXDTXCH306576	3HKB23		\$28,097	L	79110	ACV	Y	\$1000	\$1000	07/01/2025
114	POLICE	2014 FORD-INTERCEPTOR	1FAHP2MK0EG127731	3NGN14		\$29,000	L	79110	RC	Y	\$1000	\$1000	07/01/2025
445	POLICE	2014 DODGE-CHARGER	2C3CDXKT5EH319872	MPB424	4,337	\$37,140	L	79110	RC	Y	\$1000	\$1000	07/01/2025
116	POLICE	2015 CHEVROLET-TAHOE	1GNSK3EC8FR279796	5CBH31	7,300	\$35,749	L	79110	RC	Y	\$1000	\$1000	07/01/2025
117	POLICE	2016 FORD-EXPLORER	1FM5K8AR2GGA63190	1PST52	4,548	\$28,005	L	79110	RC	Y	\$1000	\$1000	07/01/2025
118	POLICE	2016 FORD-FUSION	3FA6POT97GR321632	2WCF66		\$26,406	L	79110	ACV	Y	\$1000	\$1000	07/01/2025
119	POLICE	2016 FORD-EXPLORER	1FM5K8AR4GGA63188	1YYA92	4,548	\$28,005	L	79110	RC	Y	\$1000	\$1000	07/01/2025
120	POLICE	2017 FORD-EXPLORER	1FM5K8AR0HGC25707	MPD284		\$28,431	L	79110	RC	Y	\$1000	\$1000	07/01/2025
121	POLICE	2017 FORD-EXPLORER	1FM5K8AR9HGA36246	4WZV29		\$35,000	L	79110	RC	Y	\$1000	\$1000	07/01/2025
122	POLICE	2017 FORD-EXPLORER	1FM5K8AR2HGA36248			\$35,000	L	79110	RC	Y	\$1000	\$1000	07/01/2025
123	POLICE	2018 FORD-EXPLORER	1FM5K8AR4JGA15682	MPD535		\$34,667	L	79110	RC	Y	\$1000	\$1000	07/01/2025
124	POLICE	2018 FORD-EXPLORER	1FM5K8AR6JGA15683	MPD534		\$34,667	L	79110	RC	Y	\$1000	\$1000	07/01/2025
125	POLICE	2018 FORD-F150	1FTEW1E51JFD17735	2XJA98		\$50,910	L	79120	RC	Y	DEC 5C	DEC 5C	07/01/2025
126	POLICE	2019 FORD-EXPLORER	1FM5K8D82KGA28645	2ZYA77	6,180	\$38,645	L	79110	RC	Y	\$1000	\$1000	07/01/2025
127	POLICE	2020 FORD-EXPLORER	1FM5K8AB1LGD00829	F221	6,342	\$50,000	L	79110	ACV	N	\$1000	\$1000	07/01/2025
128	POLICE	2020 CHEVROLET-TAHOE	1GNSKFKCXL127035	3JKT85	7,300	\$42,303	L	79110	RC	N	\$1000	\$1000	07/01/2025
129	POLICE	2020 FORD-EXPLORER	1FM5K8AB5LGD00798	F217	6,342	\$50,000	L	79110	ACV	N	\$1000	\$1000	07/01/2025
130	POLICE	2020 FORD-EXPLORER	1FM5K8AB2LGA55328	3ZAM84	6,465	\$46,652	L	79110	ACV	N	\$1000	\$1000	07/01/2025
131	POLICE	2020 FORD-EXPLORER	1FM5K8ABOLGA55327	E837	6,465	\$46,652	L	79110	RC	N	\$1000	\$1000	07/01/2025
132	POLICE	2020 FORD-EXPLORER	1FM5K8AB3LGD00797	3WTG16	6,342	\$50,000	L	79110	ACV	N	\$1000	\$1000	07/01/2025
133	POLICE	2022 FORD-EXPLORER	1FM5K8AW1NNA02864	H792		\$48,473	L	79110	RC	Y	\$1000	\$1000	07/01/2025
134	POLICE	2022 FORD-EXPLORER	1FM5K8AW0NNA02788	4KRE86		\$48,473	L	79110	RC	Y	\$1000	\$1000	07/01/2025
135	POLICE	2022 FORD-EXPLORER	1FM5K8AW4NNA02891	H793		\$48,473	L	79110	RC	Y	\$1000	\$1000	07/01/2025
136	POLICE	2022 FORD-EXPLORER	1FM5K8AW2NNA04204	K877	6,840	\$52,424	L	79110	RC	Y	\$1000	\$1000	07/01/2025
137	POLICE	2022 FORD-EXPLORER	1FM5K8AW3NNA02736	K879	6,840	\$46,652	L	79110	ACV	Y	\$1000	\$1000	07/01/2025
138	POLICE	2022 FORD-EXPLORER	1FM5K8AW6NNA02908	K878	6,840	\$46,652	L	79110	ACV	Y	\$1000	\$1000	07/01/2025
139	POLICE	2023 CHEVROLET-TAHOE	1GNSKLED9PR174579	H208	7,300	\$55,000	L	79110	RC	Y	\$1000	\$1000	07/01/2025
140	POLICE	2025 FORD-EXPLORER POLICE	1FM5K8AW2SGA85236	L918	6,840	\$49,081	L	79110	RC	Y	\$1000	\$1000	07/01/2025
141	POLICE	2025 FORD-EXPLORER POLICE	1FM5K8AWS6SG8A5269	L926	6,840	\$49,081	L	79110	RC	Y	\$1000	\$1000	07/01/2025
142	POLICE	2025 FORD-EXPLORER POLICE	1FM5K8AW7SGA85376	L925	6,840	\$49,081	L	79110	RC	Y	\$1000	\$1000	07/01/2025
143	POLICE	2025 FORD-EXPLORER POLICE	1FM5K8AW9SGA79465	L914	6,840	\$49,587	L	79110	RC	Y	\$1000	\$1000	07/01/2025
144	POLICE	2025 CHEVROLET-TAHOE	1GNS6NRD0SR205964	1YYC62	7,600	\$64,294	L	79110	RC	Y	\$1000	\$1000	07/01/2025

145	POLICE	2025 FORD-EXPLORER	1FM5K8AWXSGA13135	L946	6,840	\$49,091	L	79110	RC	Y	\$1000	\$1000	07/01/2025
146	POLICE	2025 FORD-EXPLORER	1FM5K8AW6SGA22141	L945	6,840	\$49,091	L	79110	RC	Y	\$1000	\$1000	07/01/2025
147	POLICE	2025 FORD-EXPLORER	1FM5K8AW6SGA24164	L944	6,840	\$49,091	L	79110	RC	Y	\$1000	\$1000	07/01/2025
148	RECREATION	2014 HAUL-UTILITY	575CB1014EP094310	M90191	3,500	\$3,000	T	68499	ACV	N	\$1000	\$1000	07/01/2025
149	SCHOOL	2003 KUBOTA-TRACTOR	315240			\$26,175	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
150	SCHOOL	2005 BIG TEX-TRAILER	16VNX162X52D65093	M74541		\$3,350	T	68499	N	NO COV	NO COV	07/01/2025	
151	SCHOOL	2005 CHEVROLET-SILVERADO	1GCHK24225E324565	M71279		\$37,077	L	01499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
152	SCHOOL	2012 FORD-F550 PLATFORM	1FDUF5GY7CEC26886	M89326	19,000	\$41,910	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
153	SCHOOL	2014 CHEVROLET-EXPRESS VAN	1GB0G2CG5E1162082	M91631	9,900	\$31,763	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
154	SCHOOL	2014 FORD-INTERCEPTOR	1FAHP2MK0EG129561	MPA523		\$29,000	L	73980	RC	Y	\$1000	\$1000	07/01/2025
155	SCHOOL	2015 CHEVROLET-SILVERADO	1GB3KYCG1FZ540013	M93656	13,200	\$44,573	M	21499	RC	Y	DEC 5C	DEC 5C	07/01/2025
156	SCHOOL	2015 FORD-F350 DUMP TRUCK	1FDRF3H63FEA83009	M91388		\$36,218	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
157	SCHOOL	2015 CHEVROLET-SILVERADO	1GC0KUEG5FZ545641	M76740		\$44,943	L	01499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
158	SCHOOL	2016 UTILITY-TRAILER	5DAAB2LXGC07674			\$5,000	T	68499	ACV	N	\$1000	\$1000	07/01/2025
159	SCHOOL	2018 CHEVROLET-SILVERADO	1GB3KYCGXJZ302251		13,200	\$50,427	M	21499	ACV	N	DEC 5C	DEC 5C	07/01/2025
160	SCHOOL	2023 FORD-E-TRANSIT	1FTBW9CK7PKA38817		9,500	\$102,032	SB60	05650	ACV	N	\$1000	\$1000	07/01/2025
161	SCHOOL	2023 FORD-TRANSIT T350	1FTBW1XK3PKA31844		9,500	\$57,000	SB60	05650	ACV	N	\$1000	\$1000	07/01/2025
162	WATER	2003 HUDSON-TRAILER	10HSLG12331000054	M69753		\$1,499	T	68499	N	NO COV	NO COV	07/01/2025	
163	WATER	2005 CHEVROLET-TRUCK	1GBE4C1275F507028	M68567		\$64,208	M	21499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
164	WATER	2011 JOHN DEERE-BACKHOE	1T0310JXABD205341	M23676		\$86,950	M	79650	ACV	Y	DEC 5C	DEC 5C	07/01/2025
165	WATER	2012 CAM-SUPERLINE TRAILER	5JPBU2524CP0Z9280	M93984		\$2,000	T	68499	ACV	N	\$1000	\$1000	07/01/2025
166	WATER	2013 INTERNATIONAL-DUMP TRUCK	1HTWAAAR2DH408519	M44379	35,000	\$88,364	H	31499	RC	Y	DEC 5C	DEC 5C	07/01/2025
167	WATER	2013 LOAD RITE-TRAILER	5A4FXLL17D2010145	M61231	2,900	\$1,450	T	68499	N	NO COV	NO COV	07/01/2025	
168	WATER	2013 CHEVROLET-SILVERADO	1GC0KVCG4DZ351687	M44852	9,500	\$38,552	L	01499	ACV	Y	\$1000	\$1000	07/01/2025
169	WATER	2016 EH WACHS-VALVE TRAILER	1E9PT1515GC297059	M96257	7,000	\$60,000	L	79650	ACV	N	DEC 5C	DEC 5C	07/01/2025
170	WATER	2016 JOHN DEERE-TRACTOR	1PY5065ECGG400388	M96921		\$41,000	L	79650	RC	Y	DEC 5C	DEC 5C	07/01/2025
171	WATER	2018 BIG TEX-14' SINGLE AXLE	16VAX1417J3026348	M1799A	2,995	\$1,795	T	68499	ACV	N	\$1000	\$1000	07/01/2025
172	WATER	2018 FORD-EXPLORER	1FM5K8B89JGA71249	M69189	6,180	\$28,539	L	79110	ACV	Y	\$1000	\$1000	07/01/2025
173	WATER	2018 CHEVROLET-SILVERADO	1GC0KUEG9JZ02520	M74756	9,500	\$49,811	L	01499	ACV	Y	DEC 5C	DEC 5C	07/01/2025
174	WATER	2019 CHEVROLET-SILVERADO	2GB2KREG6K1122967	M71276	9,500	\$49,811	L	01499	RC	Y	DEC 5C	DEC 5C	07/01/2025
175	WATER	2020 FORD-EXPLORER	1FMSK8BH6L6B30392	M69176	5,905	\$30,712	L	01499	ACV	N	\$1000	\$1000	07/01/2025
176	WATER	2021 CHEVROLET-SILVERADO	1GB3YLE79MF199375	M75665	10,250	\$54,945	M	21499	ACV	N	\$1000	\$1000	07/01/2025
177	WATER	2021 CHEVROLET-SILVERADO	1GB3YSE78MF234076	M8277A	14,000	\$57,812	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
178	WATER	2024 CHEVROLET-SILVERADO	1GB3YLE79RF391998	M8108B	10,050	\$76,456	M	21499	RC	N	DEC 5C	DEC 5C	07/01/2025
179	POLICE	2026 FORD-EXPLORER POLICE	1FM5K8AW8TGA02569	K971	6840	\$44,351	L	79110	RC	Y	\$1000	\$1000	11/21/2025
180	POLICE	2026 FORD-EXPLORER POLICE	1FM5K8AW5TGA02593	L900	6840	\$44,351	L	79110	RC	Y	\$1000	\$1000	11/21/2025
181	POLICE	2026 FORD-EXPLORER POLICE	1FM5K8AW6TGA02649	K970	6840	\$44,351	L	79110	RC	Y	\$1000	\$1000	11/21/2025

TOWN OF WESTFORD, MA



TOWN REVOLVING FUNDS MANUAL

Revolving Fund	Legal Citation	FY26 Annual Limit	Page
Lease of Town Buildings	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$150,000.00	2
East Boston Camps Maintenance	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$80,000.00	3
Community Gardens	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$15,000.00	4
Town Forest Management	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$25,000.00	5
Recycling Revolving	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$40,000.00	6
Board of Health Immunizations/Clinical Services	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$100,000.00	7
COA Programs	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$65,000.00	8
COA Fitness Center	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$25,000.00	9
Recreation Field Maintenance	Massachusetts General Laws Chp 44 Sec. 53 E 1/2	\$150,000.00	10

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. Typically, revolving funds are authorized for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year. The board or officer with authority to spend from a revolving fund can only incur liabilities and spend from the available, unspent and unencumbered balance of actual collections. Each type of revolving fund has an expenditure limit set at Annual Town Meeting every year that cannot be exceeded.

LAST UPDATED 01/28/2026

LEASE OF TOWN BUILDINGS

PURPOSE:	Lease revenue and expense activity for the following Town leased buildings: 65 & 73 Main St and 170 Plain Road (Roudenbush, Frost, Nab Roudenbush Children's Center)
REVENUE SOURCE:	Lease payments and other revenues from leased properties
ALLOWED EXPENSES:	Costs associated with maintenance, repairs, and improvements to the leased properties
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$150,000
SPENDING AUTHORITY	Select Board
ACCOUNT NUMBER	28122122-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	137,448.46	156,464.59	165,872.83	232,006.93	328,338.92	388,187.15	455,562.59
Lease Revenue	40,046.10	26,888.26	72,588.25	96,331.99	59,848.23	83,851.16	79,292.01
Expenses	(21,029.97)	(17,480.02)	(6,454.15)	-	-	(3,475.72)	(64,832.97)
Transfers In (Out)	-	-	-	-	-	(13,000.00)	(13,000.00)
Ending Balance	156,464.59	165,872.83	232,006.93	328,338.92	388,187.15	455,562.59	457,021.63

NOTES

\$13K transferred to the general fund to cover a portion of Roudenbush debt service
 Balance can appear large from year to year, however will be spent quickly if a repair to buildings ever needed
 Capital Committee should be made aware of this account, if they are not already

EAST BOSTON CAMPS MAINTENANCE

PURPOSE:	Costs associated with the operation and maintenance of the East Boston Camps property (Stony Brook Conservation)
REVENUE SOURCE:	Revenue received for the lease, rental or licensing of camp facilities
ALLOWED EXPENSES:	Caretaker services, utilities, contracted services (ex. tree work)
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$80,000
SPENDING AUTHORITY	Conservation Commission
ACCOUNT NUMBER	28171172-524012

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	157,379.61	166,793.94	155,002.30	177,142.06	153,381.70	204,623.29	192,611.12
Lease Revenue	27,210.00	17,610.00	56,445.00	20,130.00	91,165.00	41,083.00	19,730.00
Expenses	(17,795.67)	(29,401.64)	(74,305.24)	(43,890.36)	(39,923.41)	(45,745.17)	(68,023.10)
Transfers In (Out)	-	-	40,000.00	-	-	(7,350.00)	(7,350.00)
Ending Balance	166,793.94	155,002.30	177,142.06	153,381.70	204,623.29	192,611.12	136,968.02

NOTES

Contract with JV Property Services thru 12/31/2025 (\$52,500 per year) for caretaker services
 \$7,350 transferred to general fund to offset a portion of the contracted services EBC caretaker
 FY22 \$40K transfer in was from ARPA funding

COMMUNITY GARDENS

PURPOSE: Community Gardens Revolving Fund to track the costs associated with the maintenance, improvements, supplies and tools related to the Community Gardens

REVENUE SOURCE: Community Gardens annual garden plot registrations

ALLOWED EXPENSES: Community Gardens maintenance and garden upkeep (ex. fencing, tools, fertilizer etc.)

APPLICABLE LAW: Massachusetts General Laws Chp 44 Sec. 53 E 1/2

EXPENDITURE LIMIT: \$15,000

SPENDING AUTHORITY Agricultural Commission

ACCOUNT NUMBER 28179177-540000/570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	16,681.30	21,203.01	25,899.58	20,620.73	23,926.52	19,942.13	21,644.04
Revenue	5,895.00	5,935.00	6,340.00	6,580.00	6,455.00	6,545.00	-
Expenses	(1,373.29)	(1,238.43)	(11,618.85)	(3,274.21)	(10,439.39)	(4,843.09)	(1,381.12)
Transfers In (Out)	-	-	-	-	-	-	-
Ending Balance	21,203.01	25,899.58	20,620.73	23,926.52	19,942.13	21,644.04	20,262.92

NOTES

Expenditure limit raised in FY24 from \$10K to \$15K

TOWN FOREST MANAGEMENT

PURPOSE:	Town Forest Management
REVENUE SOURCE:	Sale of timber from Town forests
ALLOWED EXPENSES:	Costs associated with the management and maintenance of Town forests
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$25,000
SPENDING AUTHORITY	Town Forest Committee/Tree Warden
ACCOUNT NUMBER	28294494-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	1,075.20	2,515.20	1,595.20	1,595.20	1,595.20	1,595.20	1,595.20
Revenue	1,440.00	-	-	-	-	-	-
Expenses	-	(920.00)	-	-	-	-	-
Transfers In (Out)	-	-	-	-	-	-	-
Ending Balance	2,515.20	1,595.20	1,595.20	1,595.20	1,595.20	1,595.20	1,595.20

NOTES

RECYCLING REVOLVING

PURPOSE:	Revolving account used to track the purchase and sale of recycling toters and composters
REVENUE SOURCE:	Funds from the sale of composters and recycling toters, occasionally revenue is generated from a Town sponsored recycling event
ALLOWED EXPENSES:	Purchase of composters, toters, and other recycling expenses (i.e. events), not budgeted for in the general fund
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$40,000
SPENDING AUTHORITY	Recycling Commission
ACCOUNT NUMBER	28432432-540000

Account Activity							
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	11,893.31	14,668.19	18,685.98	21,842.88	22,583.48	29,459.87	32,270.01
Revenue	10,479.00	25,854.00	11,660.00	15,125.00	17,790.00	14,734.00	1,075.00
Expenses	(7,704.12)	(21,836.21)	(8,503.10)	(14,384.40)	(10,913.61)	(11,923.86)	(611.23)
Transfers In (Out)	-	-	-	-	-	-	-
Ending Balance	14,668.19	18,685.98	21,842.88	22,583.48	29,459.87	32,270.01	32,733.78

NOTES

Balance has doubled in the last 5 years - schedule more recycling events?

BOARD OF HEALTH IMMUNIZATIONS/CLINICAL SERVICES

PURPOSE:	Revolving account used by the BOH to provide immunizations, vaccinations, flu shots or other health services to Town residents and employees.
REVENUE SOURCE:	Fees received for immunizations and clinical services (receipts primarily from health insurance reimbursements)
ALLOWED EXPENSES:	Costs of supplies and technical services for immunization and clinical programs (i.e. vaccines, health related supplies for clinics)
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$100,000
SPENDING AUTHORITY	Board of Health
ACCOUNT NUMBER	28510524-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	108,499.35	135,129.04	93,232.07	88,089.05	133,761.86	138,414.91	140,815.24
Revenue	80,840.78	4,115.42	54,617.06	90,705.86	36,460.25	32,344.01	12,162.19
Expenses	(54,211.09)	(46,012.39)	(59,760.08)	(45,033.05)	(31,807.20)	(10,746.68)	(36,319.51)
Transfers In (Out)	-	-	-	-	-	(19,197.00)	(19,197.00)
Ending Balance	135,129.04	93,232.07	88,089.05	133,761.86	138,414.91	140,815.24	97,460.92

NOTES

The transfer of \$19,197 in FY25 to the general fund, covers 20% of the nurse's salary to full time (from 30 hours to 37.5 hours)

The transfer amount should be increased every year, as the nurse's salary increases

Do we need expenditure limit so high?

SENIOR CENTER PROGRAMS

PURPOSE:	Senior Center Programs Revolving Fund used to track COA program revenue and expenses. Examples of COA program offerings can be found in the COA monthly newsletter.
REVENUE SOURCE:	COA program fees
ALLOWED EXPENSES:	Costs associated for the operation of activities for programs at the Cameron Senior Center to include supplies and wages
APPLICABLE LAW:	Massachusetts General Laws Chp 44 Sec. 53 E 1/2
EXPENDITURE LIMIT:	\$65,000
SPENDING AUTHORITY	Council on Aging
ACCOUNT NUMBER	28540546-570000

	Account Activity						
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	41,780.57	56,341.56	62,180.16	62,569.32	66,287.14	87,595.04	130,730.06
Revenue	30,956.24	6,931.00	38,521.73	51,061.45	51,588.77	92,193.56	39,374.00
Expenses	(16,395.25)	(1,092.40)	(38,132.57)	(47,343.63)	(30,280.87)	(49,058.54)	(39,274.77)
Transfers In (Out)	-	-	-	-	-	-	-
Ending Balance	56,341.56	62,180.16	62,569.32	66,287.14	87,595.04	130,730.06	130,829.29

NOTES

Town Accountant inquired about growing balance. COA will be making purchases of 80-100 chairs & audio/visual equipment in near future. Expenditure limit increased in FY26 to \$65K, was previously \$50K. In FY25, \$15K of expenditures had to be transferred to COA Formula grant b/c limit was only \$50K. Consider increasing expenditure limit again so COA has the ability to work down balance?

SENIOR CENTER FITNESS PROGRAMS

PURPOSE:

REVENUE SOURCE: Fees received from the use of the COA Fitness Room

ALLOWED EXPENSES: Fitness room supplies, equipment upkeep and warranties, replacement of fitness equipment, small portion of custodian salary

APPLICABLE LAW: Massachusetts General Laws Chp 44 Sec. 53 E 1/2

EXPENDITURE LIMIT: \$25,000

SPENDING AUTHORITY: Council on Aging

ACCOUNT NUMBER: 28541545-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	43,164.04	44,870.54	35,536.49	34,234.63	34,559.52	27,354.19	24,252.47
Revenue	11,542.00	710.00	3,060.00	6,232.00	6,496.00	8,862.50	4,560.00
Expenses	(6,835.50)	(7,044.05)	(1,361.86)	(2,907.11)	(10,701.33)	(8,964.22)	(351.72)
Transfers In (Out)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
Ending Balance	44,870.54	35,536.49	34,234.63	34,559.52	27,354.19	24,252.47	25,460.75

NOTES

\$3K is transferred to general fund as part of budget to cover COA custodian's time spent on fitness center duties throughout the year

RECREATION FIELD MAINTENANCE

PURPOSE:

REVENUE SOURCE: Field user fees/permits

ALLOWED EXPENSES: Field maintenance, necessary consulting services, utilities related to fields

APPLICABLE LAW: Massachusetts General Laws Chp 44 Sec. 53 E 1/2

EXPENDITURE LIMIT: \$150,000

SPENDING AUTHORITY: Parks & Recreation Commission

ACCOUNT NUMBER: 28650636-Multiple

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	84,010.71	52,733.49	34,470.70	98,083.63	115,126.88	123,364.33	95,916.82
Revenue	28,957.61	64,824.10	83,935.90	79,023.75	83,295.44	81,843.02	53,358.02
Expenses	(60,234.83)	(83,086.89)	(60,322.97)	(61,980.50)	(75,057.99)	(109,290.53)	(45,077.74)
Transfers In (Out)	-	-	40,000.00	-	-	-	-
Ending Balance	52,733.49	34,470.70	98,083.63	115,126.88	123,364.33	95,916.82	104,197.10

NOTES

FinCom has requested a field usage rate study
 FY22 \$40K transfer in was from ARPA funding

TOWN OF WESTFORD, MA



OTHER POTENTIAL TOWN BUDGET OFFSET SOURCES

Account Name	Fund	FY25 End Balance	Page
Cemetery Sale of Lots	Fund 270 - Receipts Reserved for Appropriation	\$161,968.58	12
Cemetery Perpetual Care	Fund 820 - Expendable Trust Fund	\$155,973.40	13
Opioid Settlement Funds	Fund 290 - Special Revenue Gifts & Other	\$245,586.16	14

Cemetery Sale of Lots

PURPOSE:	The cemetery sale of lots fund is reserved for appropriation to be used for the care, improvements, embellishments, and expansion of the Town's cemeteries
REVENUE SOURCE:	40% of the sale of burial plots
ALLOWED EXPENSES:	Improving, embellishing, expanding Town cemeteries
APPLICABLE LAW:	MGL Chapter 114 Section 15
EXPENDITURE LIMIT:	Requires Town Meeting appropriation and transfer to General Fund
SPENDING AUTHORITY	Cemetery Commission
ACCOUNT NUMBER	27491491-596001

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	180,382.46	158,413.89	31,011.24	52,467.63	90,014.71	122,497.52	161,968.58
Revenue	23,031.43	29,997.35	21,456.39	37,547.08	32,482.81	39,471.06	21,308.11
Expenses	-	(400.00)	-	-	-	-	-
Transfers In (Out)	(45,000.00)	(157,000.00)	-	-	-	-	-
Ending Balance	158,413.89	31,011.24	52,467.63	90,014.71	122,497.52	161,968.58	183,276.69

NOTES

Burial plot revenue is deposited 40% to the receipts reserved "Sale of Lots" and 60% is deposited to "Nonexpendable Cemetery Perpetual Care"

Last transfer in FY21 (\$157K) was for expansion of Pine Grove Cemetery

CEMETERY PERPETUAL CARE

PURPOSE:	A cemetery perpetual care fund is a trust fund established to ensure the long-term maintenance of a cemetery, including groundskeeping, grave maintenance and other infrastructure.
REVENUE SOURCE:	60% of the sale of burial plots (principal) generates income (interest) and creates funds for "Expendable Cemetery Perpetual Care"
ALLOWED EXPENSES:	Cemetery groundskeeping, gravesite maintenance, other cemetery infrastructure
APPLICABLE LAW:	MGL Chapter 114 Section 25
EXPENDITURE LIMIT:	N/A
SPENDING AUTHORITY	Cemetery Commission
ACCOUNT NUMBER	82491840-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	12,041.90	27,155.75	70,640.48	63,879.63	70,949.62	112,064.98	155,973.40
Lease Revenue	15,136.76	18,708.62	(6,760.85)	30,380.99	41,115.36	53,939.17	31,733.56
Expenses	-	25,376.11	-	-	-	(30.75)	(82,709.30)
Transfers In (Out)	(22.91)	(600.00)	-	(23,311.00)	-	(10,000.00)	(10,000.00)
Ending Balance	27,155.75	70,640.48	63,879.63	70,949.62	112,064.98	155,973.40	94,997.66

NOTES

60% of the principal from a burial plot is deposited into this fund as "Non-Expendable" trust fund revenue. The principal balance is not allowed to be spent. However, any income (interest) that the principal balance generates is treated as "Expendable" perpetual care revenue and can be used for cemetery maintenance purposes.

OPIOID SETTLEMENT FUNDS

PURPOSE:	Opioid settlement funds from several companies for substance use prevention, harm reduction, treatment, and recovery support
REVENUE SOURCE:	Opioid Settlement funds
ALLOWED EXPENSES:	Prevention, harm reduction, treatment, recovery of opioid related programs
APPLICABLE LAW:	Chapter 44 Section 53
EXPENDITURE LIMIT:	N/A
SPENDING AUTHORITY	Select Board/Town Manager
ACCOUNT NUMBER	29123196-570000

Account Activity

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Balance	-	-	-	-	129,997.88	179,295.76	245,586.16
Revenue	-	-	-	129,997.88	150,400.82	71,370.85	59,236.63
Expenses	-	-	-	-	(101,102.94)	(5,080.45)	(6,548.45)
Transfers In (Out)	-	-	-	-	-	-	(25,000.00)
Ending Balance	-	-	-	129,997.88	179,295.76	245,586.16	273,274.34

NOTES

\$25K transferred in FY26 to partially offset the Wellness Coordinators salary

Town of Westford						
FY25-FY27 Meeting and Conferences Budget						
February 5, 2026						
ORG	OBJ	DEPARTMENT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 TMR
01123200	571100	TOWN MANAGER	MEETINGS & CONFERENCES	2,644.14	3,880.00	10,100.00
01132200	571100	FINANCE	MEETINGS & CONFERENCES	1,024.78	1,275.00	1,275.00
01135200	571100	TOWN ACCOUNTANT	MEETINGS & CONFERENCES	1,846.76	2,710.00	2,710.00
01141200	571100	ASSESSORS	MEETINGS & CONFERENCES	0.00	1,500.00	1,500.00
01145200	571100	TREASURER/COLLECTOR	MEETINGS & CONFERENCES	75.00	5,100.00	1,655.00
01152200	571100	HUMAN RESOURCES	MEETINGS & CONFERENCES	0.00	300.00	825.00
01161200	571100	TOWN CLERK	MEETINGS & CONFERENCES	385.00	1,500.00	2,860.00
01170200	571100	PERMITTING	MEETINGS & CONFERENCES	0.00	600.00	724.00
01171200	571100	CONSERVATION	MEETINGS & CONFERENCES	319.00	150.00	400.00
01175200	571100	PLANNING BOARD	MEETINGS & CONFERENCES	598.30	1,238.00	3,825.00
01176200	571100	ZONING BOARD OF APPEALS	MEETINGS & CONFERENCES	0.00	295.00	295.00
01210200	571100	POLICE DEPARTMENT	MEETINGS & CONFERENCES	6,466.30	6,300.00	9,200.00
01215200	571100	PUBLIC SAFETY COMMUNICATIONS	MEETINGS & CONFERENCES	14.84	600.00	600.00
01220200	571100	FIRE DEPARTMENT	MEETINGS & CONFERENCES	596.61	1,000.00	1,000.00
01241200	571100	BUILDING DEPARTMENT	MEETINGS & CONFERENCES	0.00	500.00	1,000.00
01292200	571100	ANIMAL CONTROL	MEETINGS & CONFERENCES	300.00	500.00	1,000.00
01405200	571100	DEPARTMENT OF PUBLIC WORKS	MEETINGS & CONFERENCES	480.24	3,700.00	4,985.00
01510200	571100	BOARD OF HEALTH	MEETINGS & CONFERENCES	3,921.93	4,000.00	4,000.00
01541200	571100	COUNCIL ON AGING	MEETINGS & CONFERENCES	0.00	1,500.00	4,100.00
01543200	571100	VETERANS' SERVICES	MEETINGS & CONFERENCES	1,023.68	1,100.00	2,200.00
01610200	571100	LIBRARY	MEETINGS & CONFERENCES	0.00	100.00	100.00
60450200	571100	WATER ENTERPRISE	MEETINGS & CONFERENCES	1,025.00	1,250.00	1,250.00
63630200	571100	RECREATION ENTERPRISE	MEETINGS & CONFERENCES	127.52	500.00	900.00
64230200	571100	AMBULANCE ENTERPRISE	MEETINGS & CONFERENCES	0.00	300.00	200.00
			TOTAL	20,849.10	39,898.00	56,704.00

FY22-FY25 OPERATING BUDGET SUMMARY

	FISCAL 2022 BUDGET	FISCAL 2022 ACTUAL	FISCAL 2023 BUDGET	FISCAL 2023 ACTUAL	FISCAL 2024 BUDGET	FISCAL 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL 2025 ACTUAL
APPROPRIATION SUMMARY								
GENERAL GOVERNMENT	4,242,985.00	4,054,940.90	4,655,558.00	4,260,280.33	4,722,248.00	4,419,646.00	4,983,040.00	4,529,696.89
PUBLIC SAFETY	11,345,174.00	11,183,586.81	12,053,422.00	11,691,434.92	12,322,708.00	11,541,804.19	12,387,593.00	11,681,353.05
EDUCATION	63,421,288.00	63,167,568.29	65,333,397.00	65,333,397.00	67,285,653.00	67,129,931.96	69,070,197.00	69,470,197.00
PUBLIC WORKS	5,909,786.00	5,176,653.22	6,204,625.00	5,649,848.35	6,263,210.00	5,299,950.14	6,388,048.00	6,448,104.98
HEALTH & HUMAN SERVICES	1,159,327.00	999,721.79	1,213,384.00	1,124,542.11	1,228,155.00	1,145,784.83	1,247,142.00	1,179,914.27
CULTURE & RECREATION	2,094,074.00	2,021,777.79	2,203,913.00	2,058,415.47	2,469,920.00	2,285,404.62	2,362,893.00	1,740,346.65
DEBT SERVICE	6,164,354.00	5,840,144.98	6,078,422.00	5,750,750.11	3,360,675.00	3,220,448.52	3,181,124.00	3,127,587.95
UNCLASSIFIED	19,148,741.00	19,414,304.72	20,099,722.00	19,899,198.98	21,575,961.00	21,498,043.74	22,637,150.00	22,431,543.91
COMMUNITY PRESERVATION FUND	835,406.00	812,794.30	1,079,350.00	899,084.77	1,120,491.00	994,700.90	1,121,028.00	983,229.95
WATER ENTERPRISE FUND	4,685,497.00	3,935,193.90	4,807,673.00	4,182,795.71	4,844,687.00	4,010,891.57	5,029,141.00	4,255,931.32
RECREATION ENTERPRISE FUND	1,429,996.00	1,144,823.24	1,356,805.00	1,103,729.44	1,365,527.00	1,186,409.28	1,249,227.00	1,203,742.97
AMBULANCE ENTERPRISE FUND	1,541,213.00	1,500,905.76	1,468,163.00	1,464,103.70	1,505,371.00	1,496,586.74	1,686,441.00	1,685,011.27
STORMWATER ENTERPRISE FUND	1,209,662.00	860,338.59	1,262,732.00	912,524.61	1,475,209.00	1,117,503.23	1,423,264.00	1,136,513.75
TOTAL ARTICLE	123,187,503.00	120,112,754.29	127,817,166.00	124,330,105.50	129,539,815.00	125,347,105.72	132,766,288.00	129,873,173.96