

certificate and fee are required to license your pet. The fee is \$11.00 unless your pet has been spayed or neutered in which case the fee is \$9.00. I would like to give special thanks to Janine Vrba for holding the rabies clinic and those who assisted her. I would also like to thank Jim Brown for his assistance throughout the year with dog related issues.

The Town was able to donate holiday baskets to 17 Westford families. These baskets were made possible through generous donations, as well as people volunteering to assemble and deliver the baskets. Thank you so much for coming together as a community to help your neighbors during the holiday season!

I would like to thank my colleagues Arlitha Racine, Charlotte Vincent, Melissa Manka, Caroline Brown, Lois Reynolds and Maurice Rathbun for all the work they do as a united team to provide municipal services to residents; the Road Crew – Gary, Dick and Ron – for doing a great job in maintaining our roads; the Selectboard – Dave Tilton, Cherie Dunkley and John Quinn – for their efforts in overseeing the town; all other town officials and volunteers who spend countless hours working on town projects; and lastly, the residents of Westford for making our town a great place to live!

Respectfully submitted,
Nanette Rogers

BOARD OF CIVIL AUTHORITY

The Board of Civil Authority (BCA) is comprised of the Selectboard members, Town Clerk and the Justices of the Peace. The BCA's primary responsibilities involve reviewing the voter checklist, serving as election officials, and hearing assessment grievance appeals.

The Board of Abatement consists of the Town Treasurer, Town Clerk, Selectboard members, Listers and the Justices of the Peace. The Board of Abatement hears property tax abatement requests.

During FY'07, the BCA met 3 times to revise the voter checklist, and worked the polls for the 2006 Primary and General Elections, and the 2007 Annual Town and School Meeting. The meetings resulted in approving 95 Voter Registration Applications, removing 117 voters and sending notices to 62 voters to confirm residency. There were no grievance appeals or tax abatements in FY'07.

Residents interested in serving on the Board of Civil Authority should contact the Town Office for more information.

AUDITOR'S REPORT

We have examined the financial records of the Town Treasurer, Delinquent Tax Collector, School Treasurer and the Trustees of Public Funds in accordance with 24 V.S.A. §1681. We have verified the existence of all cash balances and examined auditing standards. To the best of our knowledge, the financial statements and reports represent the financial position of the Town of Westford for the year ending June 30, 2007.

Many thanks to the town clerk, treasurer and assistant town clerk for their cooperation and hard work throughout the year!

Respectfully submitted,
 Maurice Rathbun
 Benjamin Ware
 Lois Reynolds

TREASURER'S CASH STATEMENT SUMMARY
GENERAL FUND

FOR FISCAL YEAR JULY 1, 2006 - JUNE 30, 2007

BALANCE ON HAND JULY 1, 2006			
CHECKING ACCOUNT	\$	3,450.01	
MONEY MARKET		12,799.43	
CERTIFICATE OF DEPOSIT		260,000.00	
TAX BOX/PETTY CASH		<u>250.00</u>	\$ 276,499.44
TOTAL RECEIPTS			\$ 3,531,980.92
TOTAL DISBURSEMENTS			<u>(3,655,834.03)</u>
			<u>152,646.33</u>
BALANCE ON HAND JUNE 30, 2007			
CHECKING ACCOUNT	\$(27,350.10)		
MONEY MARKET		44,746.43	
CERTIFICATE OF DEPOSIT		135,000.00	
TAX BOX/PETTY CASH		<u>250.00</u>	\$ <u>152,646.33</u>

TREASURER'S CASH STATEMENT

Year Ending June 30, 2007

RECEIPTS

REAL ESTATE TAXES RECEIVED - 2006-07	\$3,169,661.23
VT CURRENT USE TAX PAYMENT	42,811.00
DELINQUENT TAXES RECEIVED	84,370.26
ADVANCE YEAR PROPERTY TAXES	2,148.00
STATE OF VERMONT	
Highway Funds	89,672.06
Act 68 Appraisal & GL Grants	8,759.00
Local Traffic Fines	7,555.47
INTEREST EARNED	
General Fund	22,015.07
CD Restricted	7,120.53
Late Taxes	3,752.38
Delinquent Taxes	8,438.87
DELINQUENT TAX COLLECTOR 8% FEE	6,962.91
LIQUOR LICENSE	50.00
DOG LICENSES	3,278.00
MARRIAGE LICENSES	49.00
RECORDING FEES	22,651.60
COPIER/VAULT TIME/FAX FEES	3,622.13
BUILDING, SEPTIC, & ACCESS PERMITS	6,763.83
CERTIFICATES OF COMPLIANCE	360.00
SUB-DIVISION FEES	8,279.30
ZONING BOARD OF ADJUSTMENT FEES	500.00
AUTO REGISTRATIONS	348.00
VEHICLE HIGHWAY PERMITS	735.00
DOG FINES	770.00
MISCELLANEOUS	672.95
RECREATION DEPT	15,366.90
CONSERVATION FUND	1,743.00
CONSERVATION COMMISSIONERS'	506.35
LIBRARY TRUSTEES' FUNDS	1,898.20
LIBRARY MISCELLANEOUS GRANTS	57.00
WORKERS' COMPENSATION REFUND	4,107.59
HAVA GRANT	3,000.00
HIGHWAY INVENTORY GRANT	3,955.29
TOTAL RECEIPTS	3,531,980.92
BALANCE ON HAND - July 1, 2006	<u>276,499.44</u>
TOTAL	<u>\$3,808,480.36</u>

TREASURER'S CASH STATEMENT GENERAL FUND

Year Ending June 30, 2007

DISBURSEMENTS

TAXES PAID TO SCHOOL	2,390,047.00	
INTEREST EXPENSE	5,018.46	
SALARIES & WAGES		
Selectboard	2,400.00	
Town Clerks & Treasurer	72,539.88	
Selectboard Admin Assistant	2,696.65	
Zoning Administrator	6,704.54	
Health Officer	615.62	
Board of Civil Authority	790.00	
Election Workers	176.00	
Auditors	600.00	
Custodians	2,831.86	
Delinquent Tax Collector	<u>6,962.91</u>	96,317.46
SOCIAL SECURITY MATCHING		19,013.78
HEALTH INSURANCE		21,162.10
PENSION PLAN		5,968.20
OFFICE EXPENSE		
Seminars	1,160.00	
Travel	1,795.07	
Electricity	1,666.99	
Fuel	1,814.44	
Telephone	2,493.67	
Water	491.90	
Building Maintenance	1,791.17	
CD purchase office expansion reserve	<u>5,000.00</u>	16,213.24
OFFICE EQUIPMENT		3,233.63
OFFICE SUPPLIES & REPAIRS		6,566.66
LEGAL NOTICES		1,817.50
POSTAGE		5,261.00
INSURANCE EXPENSE		31,859.16
LEGAL & PROFESSIONAL FEES		14,023.53
TAX MAPPING		6,478.00
STATIONERY & PRINTING		3,118.87
NEWSLETTER PRINTING		6,077.65
LISTERS EXPENSES		
Salaries	5,385.04	
Instructional Fees	140.00	
Travel	58.11	
Listing Subcontractors	<u>1,800.00</u>	7,383.15
CD PURCHASE-REAPPRAISAL RESERVE		10,000.00
PLANNING EXPENSES		
Planning Coordinator Salary	13,916.14	

Planning Commission	1,350.00	
Instructional Fees	45.00	
Planner's Travel	140.00	
Legal & Professional Fees	990.00	
Legal Notices	2,077.50	
Digital Parcel Mapping	3,578.75	
Miscellaneous Expenses	<u>185.37</u>	22,282.76
CONSERVATION COMMISSION EXP		117.61
CONSERVATION COMMISSION FUND		1,146.40
CONSTABLE		
Salary	839.13	
Travel	300.44	
Dog Expenses	<u>1,407.12</u>	2,546.69
SOLID WASTE DISPOSAL		146,872.53
STATE & COUNTY ASSESSMENTS		14,208.29
LIBRARY		
Salaries	18,415.92	
Librarian Employment Ads	662.09	
Travel	314.77	
Expenses	8,931.79	
Electric	975.88	
Fuel	1,877.01	
Telephone	2,156.98	
Building Maintenance	600.00	
Building Improvements	<u>3,383.43</u>	37,317.87
LIBRARY TRUSTEES' FUNDS		1,041.53
LIBRARY MISC. GRANTS EXP		341.64
WESTFORD FIRE DEPARTMENT		42,500.00
FIRE TRUCK LOAN PAYMENT		15,000.00
FIRE UTILITY TRUCK DEPOSIT		100,000.00
DELINQUENT TAX COLLECTORS'S EXPENSES		213.03
CEMETERY ASSOCIATION		3,700.00
TOWN COMMON MOWING		1,450.00
LAW ENFORCEMENT CONTRACT		22,303.72
MISCELLANEOUS EXPENSES		746.02
DONATIONS		
Visiting Nurse Association	4,500.00	
Agency on Aging	1,000.00	
Essex Rescue	1,000.00	
Fairfax Rescue	300.00	
Westford / Fairfax Band	100.00	
Women Helping Battered Women	150.00	
CHIPS	1,500.00	
CUSI	1,000.00	
Brookside Cemetery	1,250.00	
Brick Meeting House	<u>8,500.00</u>	19,300.00

RECREATION DEPT EXPENSES		13,744.83
TRAIL MARKERS		300.00
HELP AMERICA VOTE ACT GRANT		
PURCHASES & RETURNED FUNDS		3,000.00
HIGH SPEED INTERNET RESEARCH COM. PURCHASES		6,300.00
CD PURCHASE - BROADBAND GRANT		32,800.00
WESTFORD/UNDERHILL/JERICHO INTERNET SURVEY		1,500.00
ROAD EXPENSES		
Salaries		113,294.88
Travel		444.00
Debt Reduction		
'05 Intl 7600 Tandem		20,750.00
Contracted Services		
Regular Maintenance	7,624.00	
Tree Removal	1,150.00	
Roadside Mowing	3,480.00	
Miscellaneous	<u>150.00</u>	12,404.00
Gravel		
Road Restoration	100,173.64	
Construction	31,437.12	
Mud Season	<u>3,499.99</u>	135,110.75
Sand		50,044.15
Salt		5,606.87
Chloride		25,536.47
Culverts		10,672.78
Hot Mix & Cold Patch		3,050.00
Guardrails & Fences		42.65
Signs		1,166.66
Seed & Mulch		1,344.94
Blades		6,596.05
Chains		1,078.00
Tires		3,238.48
Equipment Repairs		
Trucks & Plows	11,196.47	
Grader	3,727.49	
Excavator	3,153.65	
Sander & Small Equip.	<u>1,217.05</u>	19,294.66
Equipment Rental		333.58
Diesel Fuel		31,389.01
Communication Equipment		162.00
Street Lights		1,973.74
Garage		
Supplies	4,373.99	
Equipment	16,227.87	
Electric	3,004.82	
Telephone	710.98	

Water	387.66	
Buliding Maintenance	<u>1,664.73</u>	26,370.05
Miscellaneous		138.00
Highway Inventory Grant Exp		2,500.00
CD Purchase - Equipment Reserve		40,000.00
CD Purchase - Woods Hollow Bridge Reserve		5,000.00
Total Road Expenses		<u>517,541.72</u>
TOTAL DISBURSEMENTS		3,655,834.03
CASH ON HAND - June 30, 2007		
Checking Account	(27,350.10)	
Money Market	44,746.43	
CD	135,000.00	
Cash in Office	<u>250.00</u>	152,646.33
TOTAL		<u>3,808,480.36</u>

SCHEDULE OF TAXES RAISED

JUNE 30, 2007

Grand List:		
Town		<u>1,506,101.82</u>
Local Agreement		<u>1,506,101.82</u>
Education (H)		<u>1,255,442.63</u>
Education (NR)		<u>250,659.19</u>
Farm Stabilization		<u>2,804.00</u>
Taxes Billed:		
Town (1,506,101.82 x .5925)	892,365.17	
Local Agreement (1,506,101.82 x .0030)	4,518.83	
Education (H) (1,255,442.63 x 1.5773)	1,980,209.53	
Education (NR) (250,659.19 x 1.6282)	408,123.37	
Late HS-131 Penalty	<u>1,089.68</u>	
Total Taxes Billed		<u><u>3,286,306.58</u></u>
Taxes Accounted for as Follows:		
Collections:		
Town & Education	\$ 3,214,184.76	
Small Amounts Due & Small Credits Eliminated	<u>.84</u>	
Total Collections		3,214,185.60
Delinquent Taxes to Collector @ 6/30/07		<u>72,120.98</u>
Total Taxes Accounted For		<u><u>\$3,286,306.58</u></u>