

**TOWN OF WESTFORD  
CAPITAL BUDGET & PROGRAM  
FY2023 – FY2027**

**Adopted \_\_\_\_\_**

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FY2023-FY2027**

12/15/2021 Draft

This capital budget and program lists and describes the capital projects to be undertaken during each of the following five years (FY2021-FY2025), the estimated cost of those projects, and the proposed method of financing. Capital items and projects cost \$5,000 or more, and meet the general definition in State Statute (VSA 24, Chapter 117, Section 4430):

1. Any physical betterment or improvement, including furnishings, machinery, apparatus, or equipment for that physical betterment or improvement when first constructed or acquired.
2. Any preliminary studies and surveys relating to any physical betterment or improvement.
3. Land or rights in land.

See the attached worksheet for details. Funding for capital projects come from a variety of sources. Money is put aside each year into various reserve funds to help even out costs from year to year, and reduce spikes and dips in the annual operating budget. A description of each project follows along with the order of priority (high, medium, low), method of financing, period of probable usefulness, and effect on the operating costs of the municipality.

**Highway**

<b>Project/Item:</b>	<b>Paving – Old Stage Road</b>
Fiscal Year:	2023
Anticipated Cost:	\$210,000
Priority:	Medium
Method of Financing:	\$42,000 – General Fund; \$168,000 – State Grant
Period of Usefulness:	10 Years
Effect on Operating Costs:	None – regular maintenance
Description:	Basic resurfacing and restriping – not reconstruction. Project date/year depends on obtaining State paving grant – i.e., will need to push out if grant is not awarded.

<b>Project/Item:</b>	<b>Grader – 2012 Volvo</b>
Fiscal Year:	2024
Anticipated Cost:	\$350,000
Priority:	High
Method of Financing:	\$70,000 – Highway Reserve; \$280,000 – Loan (likely 5-yr)
Period of Usefulness:	12 Years
Effect on Operating Costs:	None – replacing existing equipment
Description:	Highway equipment. Reserve fund for 20% down payment. Any trade in value to go toward reducing the loan amount. Begin setting aside \$14,000 /year to reserve fund in FY'19 through FY'23.

**Project/Item:** Dump/plow Truck – 2014 Western Star (tandem)  
Fiscal Year: 2024  
Anticipated Cost: \$220,000  
Priority: High  
Method of Financing: \$44,000 – Highway Reserve; \$176,000 – Loan (likely 5-yr)  
Period of Usefulness: 10 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve fund for 20% down payment. Any trade in value to go toward reducing the loan amount. Begin setting aside \$11,000 to reserve fund in FY'20 through FY'23.

**Project/Item:** Loader – 2015 John Deere  
Fiscal Year: 2025  
Anticipated Cost: \$165,000  
Priority: High  
Method of Financing: \$33,000 – Highway Reserve; \$132,000 – Loan (likely 5-yr)  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve for 20% down payment. Any trade in value to go toward reducing the loan for balance. Begin setting aside \$6,600/year to reserve fund in FY'20 through FY'24.

**Project/Item:** Paving – Westford-Milton Road  
Fiscal Year: 2025  
Anticipated Cost: \$230,000  
Priority: Medium  
Method of Financing: \$46,000 – Highway Reserve; \$184,000 – State Paving Grant  
Period of Usefulness: 10 Years  
Effect on Operating Costs: None – regular maintenance  
Description: Basic resurfacing and restriping – not reconstruction. Begin setting aside \$9,200/year to reserve fund in FY'20 through FY'24.

**Project/Item:** Dump/plow Truck – 2017 Western Star (tandem)  
Fiscal Year: 2026  
Anticipated Cost: \$220,000  
Priority: High  
Method of Financing: \$44,400 – Highway Reserve; \$175,600 – Loan (likely 5-yr)  
Period of Usefulness: 8 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve fund for 20% down payment. Any trade in value to go toward reducing the loan amount. Begin setting aside \$8,800 in FY'21, \$11,000 in FY'22, and \$8,200 for FY'23 through FY25 to reserve fund.

**Project/Item:** Trailer – 2021 Sure-Trac Flatbed 7 ton (chloride trailer)  
Fiscal Year: 2028  
Anticipated Cost: \$10,000  
Priority: Medium

Method of Financing: Equipment Reserve Fund  
Period of Usefulness: 7 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment-trailer for chloride tank. Begin setting \$2,000 aside beginning in FY’23 through FY’27.

**Project/Item: Dump/plow Truck – 2020 International HX620**  
Fiscal Year: 2028  
Anticipated Cost: \$240,000  
Priority: High  
Method of Financing: \$48,000 – Highway Reserve; \$192,000 – Loan (likely 5-yr)  
Period of Usefulness: 8 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve fund for down payment. Any trade in value to go toward reducing the loan for balance. Begin setting aside \$9,600/year in FY23 through FY’27.

**Project/Item: Dump/plow Truck – 2021 Chevrolet Silverado**  
Fiscal Year: 2029  
Anticipated Cost: \$120,000  
Priority: High  
Method of Financing: \$24,000 – Equipment Reserve Fund; \$96,000 – Loan (likely 5 yr)  
Period of Usefulness: 8 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve fund for down payment. Any trade in value to go toward reducing the loan amount. Begin setting aside \$4,800/year in FY’24 through FY’28.

**Project/Item: Talbert Utility Trailer (2019)**  
Fiscal Year: 2029  
Anticipated Cost: \$25,000  
Priority: Medium  
Method of Financing: \$25,000 – Highway Reserve  
Period of Usefulness: 10 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Begin setting aside \$5,000/year in FY’24 through FY’28.

**Project/Item: Excavator – 2019 John Deere 75G Excavator**  
Fiscal Year: 2030  
Anticipated Cost: \$150,000  
Priority: High  
Method of Financing: \$30,000 – Highway Reserve; \$120,000 – Loan (likely 5-yr)  
Period of Usefulness: 10 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Reserve fund for 20% down payment. Any trade in value to go toward reducing the loan amount. Begin setting aside \$6,000/year in FY’25 through FY’29.

**Project/Item:** Paving – Cambridge Road  
Fiscal Year: 2030  
Anticipated Cost: \$200,000  
Priority: Medium  
Method of Financing: \$40,000 – Highway Reserve; \$160,000 – State Grant  
Period of Usefulness: 10 Years  
Effect on Operating Costs: None – regular maintenance  
Description: Basic resurfacing and restriping – not reconstruction. Begin setting aside \$8,000/year in FY'25 through FY'29.

**Project/Item:** Furnace  
Fiscal Year: 2033  
Anticipated Cost: \$22,000  
Priority: Medium  
Method of Financing: \$22,000 – Equipment Reserve Fund  
Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Begin setting aside \$4,400/year to reserve fund in FY'28 through FY'32.

**Project/Item:** Hydro Seeder  
Fiscal Year: 2033  
Anticipated Cost: \$16,000  
Priority: Medium  
Method of Financing: \$16,000 – Equipment Reserve Fund  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Highway equipment. Begin setting aside \$3,200/year in FY'28 through FY'32.

**Project/Item:** Garage Roof  
Fiscal Year: 2047  
Anticipated Cost: TBD  
Priority: Medium  
Method of Financing: Equipment Reserve Fund  
Period of Usefulness: 30 years  
Effect on Operating Costs: None – replacing existing roof material  
Description: Building maintenance. Replaced roof in 2017.

**Project/Item:** Salt Shed  
Fiscal Year: TBD  
Anticipated Cost: \$250,000  
Priority: Medium  
Method of Financing: Reserve fund; Grant  
Period of Usefulness: ???  
Effect on Operating Costs: None

Description: Timeline uncertain. Built temporary salt shed in FY2021. Separate reserve fund with balance of \$5,089 as of 6/30/21. Continue setting aside \$5,000/year for permanent shed (when mandated by the State).

**Project/Item:** **Millermatic Welder**  
Fiscal Year: TBD  
Anticipated Cost: \$5,000  
Priority: Medium  
Method of Financing: \$5,000 – Budget  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Tool used in Town Garage. Budget funds in Highway Budget for fiscal year it will be replaced.

**Project/Item:** **Ventilation System for Welder**  
Fiscal Year: TBD  
Anticipated Cost: \$8,000  
Priority: High  
Method of Financing: \$8,000 – Budget  
Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Garage safety equipment. Include funds in Highway Budget for fiscal year it will be replaced.

**Project/Item:** **Excavator – 2008 Cat**  
Fiscal Year: N/A  
Anticipated Cost: N/A  
Priority: N/A  
Method of Financing: N/A  
Period of Usefulness: N/A  
Effect on Operating Costs: None – Keeping (purchased JD 75G in 2019)  
Description: Highway equipment. Kept in inventory for informational purposes only.

### **Administration**

**Project/Item:** **Computer Server – Town Office (purchased FY'19)**  
Fiscal Year: 2024  
Anticipated Cost: \$10,000  
Priority: Medium  
Method of Financing: \$10,000 – Administration Reserve Fund  
Period of Usefulness: 5 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office equipment. Begin setting aside \$2,400/year in FY'20 through FY'22, \$800 in FY'23 and use \$2,000 left over from FY'19 purchase. Begin for next purchase setting aside \$2,500/year in FY'25 through FY'28 for purchase in FY'29.

**Project/Item:** Canon Copier – Town Office  
Fiscal Year: 2024  
Anticipated Cost: \$7,475  
Priority: Medium  
Method of Financing: \$7,475 – Administration Reserve Fund  
Period of Usefulness: 5 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office equipment. Funds already in reserve fund. Begin setting aside \$1,875 in FY'25 through FY'28.

**Project/Item:** Furnace – Town Office  
Fiscal Year: 2025  
Anticipated Cost: \$15,000  
Priority: Medium  
Method of Financing: \$15,000 – Administration Reserve Fund  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office equipment. Begin setting aside \$3,000/year to in FY'20 through FY'24.

**Project/Item:** Vault Expansion – Town Office  
Fiscal Year: 2025  
Anticipated Cost: \$20,000  
Priority: Medium  
Method of Financing: \$20,000 – Administration Reserve Fund  
Period of Usefulness: 50+ Years  
Effect on Operating Costs: None.  
Description: Shelving for vault in downstairs of Town Office. Needed once upstairs vault is full. Begin setting aside \$4,000/year in FY'20 through FY'24.

**Project/Item:** Handicap Ramp – Town Office  
Fiscal Year: 2028  
Anticipated Cost: \$15,000  
Priority: Medium  
Method of Financing: \$15,000 – Administration Reserve Fund  
Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office equipment. Begin setting aside \$3,000/year in FY'23 through FY'27.

**Project/Item:** Voting Machine  
Fiscal Year: 2034  
Anticipated Cost: \$10,000  
Priority: High  
Method of Financing: \$10,000 – Administration Reserve Fund  
Period of Usefulness: 16 Years  
Effect on Operating Costs: None – replacing existing equipment

Description: Town Office equipment. Funds already obligated in reserve. Purchase pushed out to 2034. Amount in reserve is \$8,000 as of 6/30/21. The Secretary of State is purchasing new voting machines for towns in FY'22. If this comes to fruition, these funds can be reallocated, preferably to the vault expansion.

**Project/Item: Roof – Town Office**  
Fiscal Year: 2035  
Anticipated Cost: \$20,000  
Priority: Medium  
Method of Financing: \$20,000 – Administration Reserve Fund  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office roof. Begin setting aside \$2,000/year in FY'25 through FY'34.

**Project/Item: Emergency Generator – Westford School**  
Fiscal Year: 2038  
Anticipated Cost: \$37,500 (town's share)  
Priority: Medium  
Method of Financing: \$37,500 – Administration Reserve Fund  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Provides power to the Westford School in case of a power outage. School serves as the Town's designated emergency shelter. Total cost \$75,000. Assumes Unified School District will pay half. Begin setting aside \$7,500/year in FY'33 through FY'37 for Town's share.

**Project/Item: Town Common Swing Set**  
Fiscal Year: 2039  
Anticipated Cost: \$5,000  
Priority: Low  
Method of Financing: \$5,000 – Administration Reserve Fund  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Common equipment; replace at end of useful life. Begin setting aside \$1,000/year to reserve fund in FY'34 through FY'38.

**Project/Item: Septic System – Town Office/Library**  
Fiscal Year: TBD  
Anticipated Cost: \$140,000  
Priority: High  
Method of Financing: Administration Reserve Fund; grant (if available) and/or loan  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Town Office and Library septic system (leach field/infrastructure). Installation at Westford Common Hall (f/n/a White Church). Begin setting aside \$5,000/year to reserve fund in FY21.



**Project/Item:** Office Expansion  
**Fiscal Year:** TBD  
**Anticipated Cost:** TBD  
**Priority:** Medium  
**Method of Financing:** Administration Reserve Fund; grant (if available) and/or loan  
**Period of Usefulness:** 25 Years  
**Effect on Operating Costs:** None – replacing existing equipment  
**Description:** \$48,703.84 in reserve. Rest will come from grant and/or loan.

**Fire Department**

**Project/Item:** Truck Radio (4)  
**Fiscal Year:** 2023  
**Anticipated Cost:** \$5,800  
**Priority:** Medium  
**Method of Financing:** \$5,800 – Fire Department Reserve Fund  
**Period of Usefulness:** 15 Years  
**Effect on Operating Costs:** None – replacing existing equipment  
**Description:** Fire Department equipment; replace at end of useful life. Begin setting aside \$1,933 in FY’19 through \$1,934 in FY’21 for entire cost.

**Project/Item:** Portable Pump (2)  
**Fiscal Year:** 2024  
**Anticipated Cost:** \$6,400 (total cost for two pumps)  
**Priority:** Medium  
**Method of Financing:** \$6,400 – Fire Department Reserve Fund  
**Period of Usefulness:** 20 Years  
**Effect on Operating Costs:** None – replacing existing equipment  
**Description:** Fire Department equipment; replace at end of useful life. Fully funded as FY’21. **NOTE: refurbished in 2016. Working fine. Not planning for replacement at this time. Revisit in FY’24.**

**Project/Item:** Base Radio, Base Repeater  
**Fiscal Year:** 2024  
**Anticipated Cost:** \$8,700  
**Priority:** Medium  
**Method of Financing:** \$8,700 – Fire Department Reserve Fund  
**Period of Usefulness:** 15 Years  
**Effect on Operating Costs:** None – replacing existing equipment  
**Description:** Fire Department equipment; replace at end of useful life. Begin setting aside \$2,900/year in FY’19 through FY’21 for entire cost. Fully funded as of FY’21.

**Project/Item:** Nozzles, Master Stream  
**Fiscal Year:** 2025  
**Anticipated Cost:** \$13,440  
**Priority:** Medium  
**Method of Financing:** \$13,440 – Fire Department Reserve Fund

Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$2,688/year in FY'20 through FY'24.

**Project/Item: Hose/Hard Suction**  
Fiscal Year: 2025  
Anticipated Cost: \$8,400  
Priority: Medium  
Method of Financing: \$8,400 – Fire Department Reserve Fund  
Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. \$14,000 fully funded as of FY'19. In FY'22 withdrew \$6,000 for repairs to 711 Pumper truck. Funds not being replaced. Balance available \$8,400.

**Project/Item: 2000 Pumper Truck - 711**  
Fiscal Year: 2026  
Anticipated Cost: \$500,000  
Priority: High  
Method of Financing: \$100,000 – Fire Department Reserve Fund; \$400,000 – Loan (10 years)  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$20,000/year in FY'21 through FY'25.

**Project/Item: 1986 Tanker Truck - 712**  
Fiscal Year: 2026  
Anticipated Cost: \$350,000  
Priority: High  
Method of Financing: \$70,000 – Fire Department Reserve Fund; \$280,000 – Loan (10 years)  
Period of Usefulness: 30 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. \$60,000 was put in FY'21. Begin setting aside \$3,000 in FY'23 and FY'24, and \$4,000 in FY'25.

**Project/Item: Hand Held Radio (8)**  
Fiscal Year: 2026  
Anticipated Cost: \$11,600  
Priority: Medium  
Method of Financing: \$11,600 – Fire Department Reserve Fund  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Fire Dept. received surplus radios from Essex Jct. in 2020. Fully funded from FY'17-FY'19 budgets; waiting to be used for purchase.

**Project/Item:** **CO/LP Gas Meter**  
Fiscal Year: 2026 (last replaced in 2018)  
Anticipated Cost: \$5,800  
Priority: Medium  
Method of Financing: Reserve Fund  
Period of Usefulness: 8 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Fully funded in FY'17 and FY'18 budgets; waiting to be used for purchase.

**Project/Item:** **Thermal Imaging Camera**  
Fiscal Year: 2026 (last replaced in 2018)  
Anticipated Cost: \$8,500  
Priority: Medium  
Method of Financing: Reserve Fund  
Period of Usefulness: Unknown  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Fully funded from FY'17 and FY'18 budgets; waiting to be used for purchase.

**Project/Item:** **Vehicle Extraction Tools**  
Fiscal Year: 2027  
Anticipated Cost: \$43,200  
Priority: Medium  
Method of Financing: \$43,200 – Fire Department Reserve Fund  
Period of Usefulness: 20 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$8,640/year in FY'22 through FY'26.

**Project/Item:** **Ladders**  
Fiscal Year: 2028  
Anticipated Cost: \$2,860  
Priority: Medium  
Method of Financing: \$2,860 – Fire Department Reserve Fund  
Period of Usefulness: 30 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$715/year in FY'24 through FY'27. New trucks may be equipped with ladders. If so, these funds should be reallocated to be used as part of the down payment for the truck.

**Project/Item:** **Rescue Jacks**  
Fiscal Year: 2028  
Anticipated Cost: \$8,000  
Priority: Medium  
Method of Financing: \$8,000 – Fire Department Reserve Fund  
Period of Usefulness: 20 Years

Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$1,600/year in FY’23 through FY’27.

**Project/Item: SCBA (12 Scott Air Packs)**  
Fiscal Year: 2031  
Anticipated Cost: \$125,280  
Priority: Medium  
Method of Financing: \$125,280 – Fire Department Reserve Fund  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$15,660/year in FY’23 through FY’30.

**Project/Item: SCBA (12 Spare Bottles)**  
Fiscal Year: 2031  
Anticipated Cost: \$13,920  
Priority: Medium  
Method of Financing: \$13,920 – Fire Department Reserve Fund  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$1,740/year in FY’23 through FY’30.

**Project/Item: Pagers (18)**  
Fiscal Year: 2032  
Anticipated Cost: \$8,500  
Priority: Medium  
Method of Financing: \$8,500 – Fire Department Reserve Fund  
Period of Usefulness: 15 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Fully funded as of FY’17 through FY’19. \$3,300 was withdrawn in FY’22 for repairs to the 711 Pumper truck. Begin setting aside \$660/year beginning in FY’27 through FY’31 to fully fund.

**Project/Item: 2008 Utility/Rescue Truck - 714**  
Fiscal Year: 2033  
Anticipated Cost: \$700,000  
Priority: High  
Method of Financing: \$140,000 – Fire Department Reserve Fund; \$560,000 – Loan (10 years)  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Fire Department equipment; replace at end of useful life. Begin setting aside \$14,000/year to reserve fund in FY’23 through FY’32.

## Library

**Project/Item:** **Furnace**  
Fiscal Year: 2028  
Anticipated Cost: \$10,000  
Priority: Medium  
Method of Financing: \$10,000 – Library Reserve Fund  
Period of Usefulness: 25 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Library Equipment. Begin setting aside \$2,000/year in FY'23 through FY'27.

**Project/Item:** **Painting Building**  
Fiscal Year: 2030  
Anticipated Cost: \$12,600  
Priority: Medium  
Method of Financing: \$12,600 – Library Reserve Fund  
Period of Usefulness: 8-10 years  
Effect on Operating Costs: None – regular maintenance  
Description: Library building. Begin setting aside \$2,100/year in FY'24 through FY'29.

**Project/Item:** **Heat Pump**  
Fiscal Year: 2031  
Anticipated Cost: \$5,500  
Priority: Medium  
Method of Financing: \$5,500 – Library Reserve Fund  
Period of Usefulness: 12 Years  
Effect on Operating Costs: None – replacing existing equipment  
Description: Library equipment. Begin setting aside \$1,100/year in FY'26 through FY'30.

**Project/Item:** **WiFi Mesh Networking Equipment**  
Fiscal Year: TBD  
Anticipated Cost: \$10,000  
Priority: Medium  
Method of Financing: \$10,000 – Library Reserve Fund  
Period of Usefulness: TBD  
Effect on Operating Costs: None – regular maintenance  
Description: Library building. Begin setting aside funds when replacement year is determined.

**Project/Item:** **Septic Tank**  
Fiscal Year: TBD  
Anticipated Cost: TBD  
Priority: Medium  
Method of Financing: TBD  
Period of Usefulness: 25 years  
Effect on Operating Costs: None – regular maintenance

Description: Library building. Begin setting aside funds when replacement year is determined.

**Project/Item: Slate Roof**

Fiscal Year: TBD

Anticipated Cost: TBD

Priority: Medium

Method of Financing: TBD

Period of Usefulness: Unknown

Effect on Operating Costs: None – regular maintenance

Description: Library building. Begin setting aside funds when replacement year is determined.

**Recreation**

**Project/Item: Soccer Goals**

Fiscal Year: 2025

Anticipated Cost: \$8,000

Priority: Medium

Method of Financing: \$8,000 – Recreation Reserve Fund

Period of Usefulness: 15 Years

Effect on Operating Costs: None – replacing existing equipment

Description: Recreation equipment. Begin setting side \$1,600 in FY'22 and \$3,200/year in FY'23 through FY'24.