

Finance Committee Minutes
DRAFT

Date: 26 February 2019

Start Time: 6:15 PM

Location: Town Hall, Board of Selectmen Room, Ashland, MA 01721

Televised on WACA

Members Present

X	Adam Elbirt, Chair	X	Jonathan Moore
	Scott Warnetski, Vice Chair	X	Jenn Cooney
X	Ryan Turncliff, Secretary	X	Ed Hart
X	Jack Walsh		

Minutes: This meeting was televised. A recording of the meeting can be found here:

<https://www.youtube.com/watch?v=Zs43WcqYqn4>

As such, meeting minutes reflect major points of discussion and include materials distributed at the meeting.

1. Call to Order: the Chair called the meeting to order at 6:15 PM
 - a. Chairman Opening Remarks
 - b. Pledge of Allegiance
2. Town Manager report – Michael Herbert
 - a. Governors budget update resulted in a significant increase in Chapter 70 Funding \$1.7M increase (~30%)
 - i. Previous discussion included only level state aid numbers.
 - ii. Priority in spending is in Public Safety
 - iii. Department Head presentations reflect those presented to the Town Manager and Finance Director
 - b. Meals tax to shift to a revolving fund (proposed)
 - i. Propose to utilize meals tax revenue to fund economic development activities; removed from the general revenue stream.
 - ii. ~\$220,000 in revenue annually from meals tax in Ashland
 - c. Request to fund a sustainability coordinator
 - i. Currently housed under facilities
 - ii. Activities include composting, solar, educational programs etc.
 - iii. Small budgetary impact; could save money in the long run
3. Police Department Budget – presented by Michael Herbert and Lt. Dave Bowden
 - a. Requested budget increase of \$291,507
 - i. Funds 3 additional police officers
 1. Dedicated School Resource Officer (currently have 1, but covers 4 different schools)
 - ii. Ashland should have 30 police officers; currently at 28 officers.
 - iii. How does this address overtime? It does not change overtime significantly, however Police details for municipal projects will be easier to fill.

- iv. General increases in the Police Department budget could be considered 2-3% annually.
4. Fire Department Budget – Chief Robie
 - a. Presentation packet - slides
 - b. Currently 22 Fire Fighters
 - i. >1400 ambulance transports last year
 - ii. Looking to increase in 2 new firefighters and 1 Deputy Fire Chief
 1. Deputy is a Day position
 2. Firefighters would be added to each shift
 - a. Brings total to 5/shift
5. Department of Public Works – Doug Small
 - a. Presentation Packet – slides
6. Ashland Library Director – Paula Bonetti
 - a. Increase in general use and meeting space use with addition of new staffing to enable openings on Mondays
 - i. Meeting state minimum requirements resulted in increased state aid to the library
 - b. Increase requested for FY20 to facilitate substitute coverage due to long term employees increased vacation time (eg: after 5 years, 1 extra week of vacation)
7. CPC – Aaron Ladd
 - a. No current warrant articles for consideration at Spring Town Meeting
 - b. Finance Committee requests a presentation of the CPC Budget
8. Other Municipal Budgets – Brittany Iacaponni
 - a. See attached materials
 - b. Overall FY20 budget increase in revenues and expenditures of ~\$4.5M.

Next Meeting: March 5th, 6:30PM

List of Documents Presented at Meeting:

- Ashland Fire Department Budget Presentation
- Ashland Police Department Budget (single page)
- Ashland Public Works Budget FY20 Presentation
- Ashland Library Budget Presentation
- Town Budget Presentation Fiscal Year 2020
- General Fund Overview



Town of Ashland

MASSACHUSETTS

Finance Committee

Agenda

Tuesday, February 26, 2019

6:00 PM

Board of Selectmen Meeting Room

Town Hall, 101 Main St, Ashland, MA 01721

Members

Adam Elbirt, Chair
Scott Warnetski, Vice Chair
Ryan Turncliff, Secretary
Jenn Cooney
Ed Hart
Jonathan Moore
Jack Walsh

Guests

Town Manager, Michael Herbert
Finance Director, Brittany Iacaponi
Police Chief, Craig Davis
Fire Chief, Keith Robit
Department of Public Works Director, Doug Small
Library Director, Paula Bonetti
CPC Member, Aaron Ladd

- Call to Order
- Reciting of the Pledge of Allegiance
- Chairman Opening Remarks
- Town Manager's Report
- Review of Police Department Budget for FY2020
- Review of Fire Department Budget for FY2020
- Review of Department of Public Works Budget for FY2020
- Review of Library Budget for FY2020
- Review of Community Preservation Committee Budget for FY2019
- Review of Remaining Department Budgets for FY2020
- Chairman Closing Remarks
- Adjourn

This Agenda is subject to change.

**FISCAL YEAR 2020
Chief's Budget**

Description Revised 02/26/19	2016 Budget	2017 Budget	2018 Budget	2019 Budget	(A)	(B)	(B-A) Difference
					2020 Requested		
51110 Admin. Salaries	\$0						\$0
51120 Clerical /Cross. Guards	\$0						\$0
51130 Officers Salaries	\$1,969,522	\$2,059,998	\$2,275,641	\$2,237,635	\$2,508,630		\$270,995
51310 Overtime to cover Vacation	\$129,169	\$130,599	\$73,811	\$75,317	\$75,317		\$0
51320 Overtime to cover Sick	\$92,967	\$102,000	\$129,954	\$129,954	\$130,299		\$345
51330 Regular Police Overtime	\$65,868	\$67,840	\$70,551	\$70,551	\$70,587		\$36
51340 Court Overtime	\$32,221	\$38,345	\$39,894	\$39,894	\$39,894		\$0
51400 Longevity and Fringes	\$20,300	\$24,600	\$25,500	\$25,500	\$24,700		-\$800
51410 Shift Differential	\$43,896	\$47,261	\$53,458	\$53,458	\$53,458		\$0
51420 Holiday Pay	\$98,000	\$103,645	\$112,785	\$112,785	\$113,443		\$658
51430 Officer in charge Pay	\$3,962	\$2,617	\$4,405	\$4,405	\$4,405		\$0
51440 Other Incentives	\$196,350	\$196,250	\$230,250	\$230,250	\$233,750		\$3,500
51441 Quinn Bill	\$75,952	\$96,327	\$100,636	\$100,636	\$100,975		\$339
51810 Overtime to cover In-Service	\$49,629	\$51,592	\$53,184	\$53,184	\$53,184		\$0
51820 Overtime to cover other Train.	\$15,465	\$30,518	\$31,931	\$31,931	\$31,931		\$0
51900 Uniform Expense Allowance	\$16,725	\$29,575	\$30,225	\$30,225	\$30,225		\$0
52410 Maint./Service Contracts	\$3,050	\$3,142	\$9,050	\$9,050	\$14,050		\$5,000
52420 Computer Maint.	\$30,275	\$31,183	\$33,500	\$33,500	\$37,806		\$4,306
52450 Contracted Services	\$20,473	\$23,787	\$35,000	\$35,000	\$38,977		\$3,977
52720 Radio Equip. Repair/Parts	\$0	\$10,500	\$10,500	\$10,500	\$10,500		\$0
54120 Photo Supplies/Film	\$2,950	\$3,039	\$5,039	\$5,039	\$5,039		\$0
54150 Postage Stamps/Reg. Mail	\$0	\$1,500	\$1,500	\$1,500	\$1,500		\$0
54200 Office Supplies	\$0	\$2,111	\$2,111	\$2,111	\$2,111		\$0
54550 Animal Food/Supplies	\$0	\$1,500	\$14,900	\$14,900	\$14,650		-\$250
54400 Auto Parts and Supplies	\$25,200	\$25,200	\$25,200	\$25,200	\$25,200		\$0
54490 Firearms Supplies	\$12,302	\$14,194	\$24,138	\$24,138	\$24,740		\$602
54600 Reference Books/Material	\$0	\$2,650	\$2,650	\$2,650	\$2,650		\$0
55800 Misc. Supplies	\$0	\$2,825	\$2,825	\$2,825	\$2,900		\$75
55850 Food Prisoner Meals	\$0	\$3,300	\$1,200	\$1,200	\$1,200		\$0
57000 Other Charges	\$0	\$0	\$0	\$25,200	\$26,400		\$1,200
57100 In-State Travel	\$0	\$2,720	\$2,200	\$2,200	\$2,200		\$0
57300 Dues and Memberships	\$7,620	\$9,120	\$9,120	\$9,120	\$9,145		\$25
57400 Training & Conf./Courses	\$20,431	\$30,000	\$31,650	\$31,650	\$33,150		\$1,500
57800 Other Misc.	\$2,000	\$1,965	\$2,000	\$2,000	\$2,000		\$0
Total Police Department Operating Budget	\$2,934,327	\$3,149,903	\$3,444,808	\$3,433,508	\$3,725,015		\$291,507

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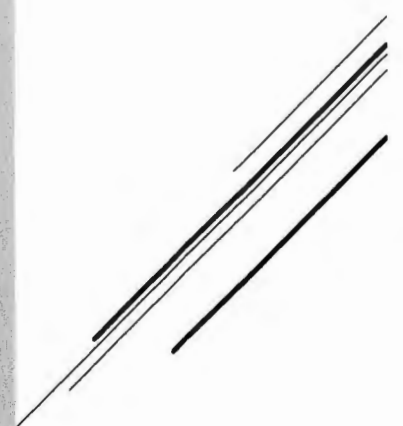
ASHLAND FIRE DEPARTMENT

FY20 Budget



**ASHLAND FIRE DEPARTMENT
FISCAL 2020 BUDGET
FINANCIAL OVERVIEW**

LINE ITEM	DESCRIPTION	FY 19	FY20	DIFFERENCE	% change
51130A	Administrative Salary (Chief)	0.00	0.00	0.00	0.0%
51130B	Deputy Chief	0.00	0.00	0.00	0.0%
51130C	Clerical Salary	0.00	0.00	0.00	0.0%
51130	Permanent Positions	1,233,654.00	1,498,972.47	265,318.47	21.5%
51220	Call Firefighters Salaries	24,600.00	19,680.00	(4,920.00)	-20.0%
51230	ALS Coordinator	1,000.00	1,000.00	0.00	0.0%
51240	EMT Coordinator	1,000.00	1,000.00	0.00	0.0%
51250	Training Officer	1,000.00	1,000.00	0.00	0.0%
51260	Safety Coordinator	1,000.00	1,000.00	0.00	0.0%
51270	Operations Officer	1,000.00	1,000.00	0.00	0.0%
51280	Fire Department Investigator	1,000.00	1,000.00	0.00	0.0%
51290	Public Information	1,000.00	1,000.00	0.00	0.0%
51300	Overtime / Recall	145,000.00	145,000.00	0.00	0.0%
51310	Overtime / Vacation	181,189.00	189,985.00	8,796.00	4.9%
51320	Overtime / Sick / Pers	111,613.00	111,613.00	0.00	0.0%
51400	Longevity	17,800.00	21,200.00	3,400.00	19.1%
51420	Holiday Pay	62,116.00	79,117.14	17,001.14	27.4%
51440	Skill Incentives	160,250.00	175,600.00	15,350.00	9.6%
51450	Education Incentive	9,796.00	7,428.00	(2,368.00)	-24.2%
51460	Training	100,980.00	100,980.00	0.00	0.0%
51900	Uniform Allowance	25,300.00	28,200.00	2,900.00	11.5%
Sub - Total	Personnel Services	2,079,298.00	2,384,775.61	305,477.61	14.7%



**ASHLAND FIRE DEPARTMENT
FISCAL 2019 BUDGET
FINANCIAL OVERVIEW**

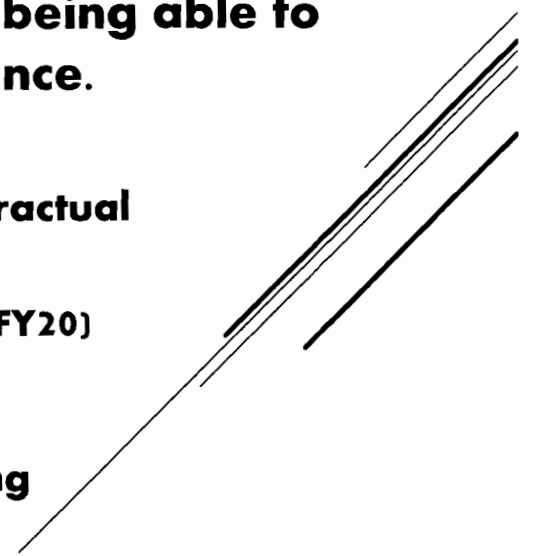
LINE ITEM	DESCRIPTION	FY 19	FY 20	DIFFERENCE	% change
52410	Maintenance Contracts	19,000.00	24,400.00	5,400.00	28.4%
52420	Computer Software	2,500.00	2,500.00	0.00	0.0%
52450	Contracted Services/Amb	30,000.00	46,000.00	16,000.00	53.3%
52710	Office Equipment/Lease	2,900.00	2,900.00	0.00	0.0%
52720	Radio Repair / Maintenance	5,500.00	5,500.00	0.00	0.0%
Sub - Total	Purchase of Services	\$59,900.00	\$81,300.00	\$21,400.00	35.7%
54120	Photo Supplies	500.00	500.00	0.00	0.0%
54150	Postage Supplies	500.00	500.00	0.00	0.0%
54200	Office Supplies	1,235.00	1,235.00	0.00	0.0%
54220	Fire Equip Maintenance	55,000.00	55,000.00	0.00	0.0%
54230	Traffic Signal Maintenance	8,500.00	9,000.00	500.00	5.9%
54300	General Maintenance	3,000.00	3,000.00	0.00	0.0%
54600	Reference Material	1,000.00	1,000.00	0.00	0.0%
54750	EMS Supplies	19,500.00	19,500.00	0.00	0.0%
55800	Misc. Supplies	2,000.00	2,000.00	0.00	0.0%
57000	Other Charges	2,000.00	2,000.00	0.00	0.0%
57300	Dues Memberships	2,000.00	2,000.00	0.00	0.0%
57400	Training Conferences	3,000.00	3,000.00	0.00	0.0%
Sub - Total	Supplies	\$98,235.00	\$98,735.00	\$500.00	0.5%
58500	Purchase of Equipment	55,000.00	55,000.00	0.00	0.0%
		FISCAL	FISCAL	DIFFERENCE	
		2019	2020		
Grand Totals	Combined Line Items	\$2,292,433.00	\$2,619,810.61	\$327,377.61	14.3%

Explanation of Budgetary Changes

This proposed FY20 budget includes the addition of a Deputy Fire Chief and two firefighters. The addition of a Deputy will allow the department to better provide a more organized and effective way to address fire prevention, training, maintenance, and fire education. The additional firefighters will assist the department in being able to handle multiple calls and not rely on mutual aid assistance.

Most significant changes:

- \$ 265,318 (51130) Adding 1 deputy fire chief, 2 firefighters, and contractual requirements for permanent positons**
- \$ 8,796 (51310) Contractual requirement with increased staffing (FY20)**
- \$ 17,000 (51420) Contractual coverage for holidays**
- \$ 15,350 (51440) Increased paramedic certifications**
- \$ 16,000 (52450) Increased contracted services for ambulance billing**



Ashland Public Works Budget FY20



DPW DIRECTOR: DOUG SMALL

General Fund (GF)



The following GF budgets are administered by the Department of Public Works:

- DPW Administration
- Highway
- Cemetery, Parks, and Tree (CPT)
- Snow & Ice
- Street Lighting
- Combined Fuel (Gas and Diesel)

Personnel – Allocations



The following is a list of the number of full-time positions allocated to each budget/department:

- DPW Administration – 1.33
- Highway – 5.26
- Cemetery, Parks and Trees – 4.25
- There are no employee salaries allocated from Snow & Ice, Street Lighting, and Fuel.

3 Year Overview of Budgets/Accounts



Budget/Account	FY 18	FY 19	FY 20 (Proposed)
Administration	\$98,252	\$101,103	\$99,650
Highway	\$396,922	\$503,434	\$435,780
CPT	\$228,029	\$248,104	\$247,005
Snow & Ice	\$285,200	\$285,200	\$285,200
Street Lighting	\$40,000	\$40,000	\$40,000
Fuel – Gas and Diesel	\$151,000	\$151,000	\$151,000
TOTAL	\$1,199,403	\$1,328,841	\$1,258,635

Administration



FY 19	FY 20 (Prop.)	Difference (\$\$)	Explanation
\$101,103	\$99,650	(\$1,453)	Salaries and longevity changed slightly due to change in allocations.

Highway



FY 19	FY 20 (Prop.)	Difference (\$\$)	Explanation
\$503,434	\$435,780	(\$67,654)	The Two main reasons that the Highway Budget reduced significantly: - A long time employee retired which reduced salaries; - The FY19 Budget carried \$50K for Stormwater Program.

Cemetery, Parks, and Tree



FY 19	FY 20 (Prop.)	Difference (\$\$)	Explanation
\$248,104	\$247,005	(\$1,099)	Basically, this budget reduced slightly due to the "salaries" line item. A senior employee moved on from Town employment.

Snow & ICE



A look at the Annual Cost of Snow & Ice over the last 7 years:

- FY13 \$444,000
- FY14 \$585,000
- FY15 \$714,000
- FY16 \$511,000
- FY17 \$620,000
- FY18 \$746,000
- FY19 \$361,000 (to date)

Snow & Ice (cont.)



Purchase of Salt – A look at the last three years.

- ❖ FY17 - 3,276 tons
- ❖ FY18 – 3,470 tons
- ❖ FY19 – 2,650 tons (to date)

THE END



Certification State/Aid Requirements

- The MAR (Municipal Appropriation Requirement) is calculated using the prior 3 years' municipal appropriations for operating expenses or the MAR figure, whichever is higher. The average of the 3 years' figures is increased by 2.5% to determine the MAR figure for the current fiscal year.
- **Ashland's FY20 MAR is \$371,147**
- The Materials Expenditure Requirement is defined in statute and regulation (MGL, c.78, s.19B; 605 CMR 4.01[5]). It is a percentage of the municipal appropriation to the library, based on the population of the municipality served by the library.
- **Ashland's is 15%**
- In order to be eligible to apply for State Aid to Public Libraries, a library *must* be open the minimum required hours, days, and evening hours for its population group.
- **Ashland must be open 50 hours and is open 55 hours per week as of 7/1/18.**
- **Ashland expects \$22,477 in State Aid in FY19. 1st half of \$11,238 received in December 2018.**

Ashland Public Library FY20 Budget Proposal

Org Code: 01610

Object Code: Various

Object Code	Account Description	FY19 Budget	FY20 Budget	DIFFERENCE	PERCENT INCREASE/DECREASE
51130	Permanent Positions	293,559.00	306,343.00	12,784.00	4.35% Substitute Coverage *
51400	Longevity & Fringes	2,400.00	2,400.00	-	0.00%
52710	Office Equip Lease	2,262.00	2,262.00	-	0.00%
54150	Postage/Stamps	121.00	121.00	-	0.00%
54200	Office Supplies	1,500.00	1,650.00	150.00	10.00% Increase in cost of processing supplies
54600	Ref Books/Materials	58,500.00	61,425.00	2,925.00	5.00% Increase in cost of materials
57300	Dues & Memberships	15,300.00	15,300.00	-	0.00%
57400	Training/Conf./Courses	300.00	300.00	-	0.00%
		373,942.00	389,801.00	15,859.00	

*Substitute coverage of 16 hours per month x \$20.00/hr = \$3840.



**Town Budget Presentation
Fiscal Year 2020**

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01123	TOWN MANAGER	474,334	508,009	546,570	38,561	7.59%
01138	CENTRAL PURCHASING	56,346	60,300	60,300	-	0.00%
01139	TELECOMMUNICATIONS	80,240	73,000	80,250	7,250	9.93%
01151	TOWN COUNSEL	272,000	210,000	270,000	60,000	28.57%
01155	DATA PROCESSING	476,973	503,112	503,416	305	0.06%
01161	TOWN CLERK	137,012	141,585	146,004	4,419	3.12%
01162	ELECTIONS/TOWN MEETING	11,542	55,655	55,950	295	0.53%
01163	BOARD OF REGISTRARS	7,416	8,000	8,240	240	3.00%
01182	ECONOMIC DEVELOPMENT	96,403	163,284	164,900	1,616	0.99%
01180	HUMAN RESOURCES	217,905	219,642	223,086	3,443	1.57%

FY20 Budget

General Government

- **Town Manager Budget**
 - Re-negotiation of contract, salary adjustment, and C.O.L.As for staff
- **Telecommunications**
 - Increased services – Increased cost per phone for more functionality, added devices in cruises to allow patrol officers to use laptop remotely, upgrade communication system in ambulances
- **Legal**
 - Increased usage of legal services for various matters (i.e. personnel, land purchases, etc.)

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01135	TOWN ACCOUNTANT	126,476	130,606	143,148	12,541	9.60%
01141	ASSESSORS OFFICE	225,933	205,345	232,148	26,803	13.05%
01145	TREASURER	172,921	173,301	179,653	6,352	3.67%

FY20 Budget

General Government

- **Town Accountant**
 - Increase related to re-negotiation of contract and audit costs
- **Assessor**
 - Increase related to a required change in our appraisal software (CAMA System)
 - Mandated by Department of Revenue

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01171	CONSERVATION COMMISSION	82,793	72,750	69,076	(3,674)	-5.05%
01172	OPEN SPACE COMMITTEE	75	450	450	-	0.00%
01175	PLANNING BOARD	145,214	148,205	155,635	7,430	5.01%
01241	INSPECTION SERVICES DEP	314,874	259,015	212,195	(46,820)	-18.08%

FY20 Budget

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01510	BD. OF HEALTH	168,034	167,727	171,970	4,243	2.53%
01543	VETERAN'S SERVICES	99,147	94,705	119,280	24,575	25.95%
01544	COA/REC/YOUTH & FAM SERVICES	358,707	404,433	419,536	15,103	3.73%
01610	PUBLIC LIBRARY	352,409	373,942	385,766	11,824	3.16%

FY20 Budget

General Government

- Veteran's
 - Increased assessment from \$34,900 to \$51,879
 - Assessment based on District budget
 - District added Administrative Support Specialist with benefits for approx. \$62,000
- Increased amount for Veteran's benefit payments

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01710	TOTAL DEBT	3,293,869	3,371,547	4,274,889	903,342	26.79%
	EXCLUDED DEBT	-	1,747,954	2,279,886	531,931	30.43%
	NON EXCLUDED DEBT	3,293,869	1,623,593	1,995,003	371,411	22.88%
01930	CAPITAL PROJECTS	1,499,019	750,000	750,000	-	0.00%

FY20 Budget

Debt

- Affirmed as AAA/Stable community
- Excluded debt
 - Valentine purchase - \$3,500,000
 - Mindess Feasibility Study - \$1,000,000
 - Middle School Roof - \$765,000
 - \$325,000 in new principal payments
 - \$204,802 in additional interest payment
- Non-excluded debt
 - \$165,000 principal payments
 - \$143,294 interest payments
 - Remainder – short term interest

DEPT. #	DEPARTMENT	2018 ACTUAL TOTAL	2019 ATM BUDGET TOTAL	2020 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01911	EMPLOYEE RETIREMENT	2,757,454	2,922,071	3,126,616	204,545	7.00%
01912	WORKERS COMPENSATION	252,078	270,000	270,000	-	0.00%
01913	UNEMPLOYMENT COMPENSATION	20,956	75,000	60,000	(15,000)	-20.00%
01914	EMPLOYEE HEALTH FRINGES	5,859	5,000	5,000	-	0.00%
01915	GROUP HEALTH INSURANCE	5,560,658	5,991,735	6,472,675	480,940	8.03%
01945	OTHER INSURANCE	495,049	630,950	630,950	-	0.00%
Subtotal: BENEFITS & INSURANCE		9,092,054	9,894,756	10,565,241	670,485	6.78%
01960	SALARY CONTINGENCY	-	184,978	225,429	40,451	21.87%
01965	MUNICIPAL EFFICIENCY PROGRAM	37,304	25,000	25,000	-	
01132	RESERVE FUND	-	450,000	450,000	-	0.00%

FY20 Budget

General Fund Overview

Section 2-1

	2018 Actual	2019 Budget	2020 Budget
Prior Year Levy	39,892,889	42,012,504	44,355,642
2.5% Increase	997,322	1,050,313	1,108,891
New Growth	800,000	850,000	900,000
TOTAL TAX BASE	41,690,211	43,912,817	46,364,533
Excluded Debt	1,808,330	1,747,954	2,279,886
LEVY LIMIT	43,498,541	45,660,771	48,644,419
Actual Levy Used	43,878,471	45,660,771	
State Aid			
Education - Distirbutions & Reimbursements			
Chapter 70	6,012,213	6,115,970	7,790,533
Charter Tuition Reimbursement	23,355	20,539	21,411
Offsets - Reserved for Direct Expenditure			
School Choice Receiving Tuition	310,397	351,933	395,224
General Government - Distributions & Reimb.	6,345,965	6,488,442	8,207,168
Unrestricted General Govt Aid	1,350,948	1,398,231	1,435,983
Veterans Benefits	81,174	39,148	39,464
Exemptions - VBS & Elderly	16,966	50,455	49,231
State Owned Land	71,109	87,129	95,407
General Government - Res. for Direct Exp.			
Public Libraries	22,176	22,609	23,033
Total State Aid	7,888,338	8,086,014	9,850,286
Local Receipts			
Local Receipts	4,556,150	4,220,000	4,239,875
Local Receipts - Meals Tax	232,805	220,500	0
Total Local Receipts	4,788,956	4,440,500	4,239,875
Other Sources			
Bond Proceeds/Refunding			
Bond Premium		41,841	41,841
Transfer In - SPED Stabilization	150,000		
Revolving/Receipts Reserved Accounts	134,948	100,019	80,000
Enterprise Funds - Transfer to General Fund	495,637	519,365	527,056
QECB Subsidy Payments	-	0	0
Community Preservation Funds - Debt	702,075	682,675	668,170
Free Cash	1,670,758		
Encumbrances	1,599,730		
Total Other Funds	4,753,148	1,343,900	1,317,067
TOTAL REVENUE	61,308,913	59,531,185	64,051,647

General Fund Overview

Section 2-2

Appropriated Expenses			
General Government	10,084,834	11,463,075	12,087,848
Ashland Public Schools	30,134,567	30,620,261	33,151,646
Keefe Tech	1,331,996	1,393,747	1,193,747
Non-Excluded Debt Service	3,293,869	1,623,593	1,995,003
Excluded Debt Service		1,747,954	2,279,886
Capital Outlay	1,499,019	750,000	750,000
Benefits & Insurance	9,092,054	9,894,756	10,565,241
Reserve Fund	-	450,000	450,000
Snow & Ice	746,439	285,200	285,200
Total Appropriated Expenses	56,182,778	58,228,586	62,758,572
Overlay		275,000	200,000
Offset - School Lunch			
Offset - School Choice	310,397	351,933	395,224
Offset - Library Aid	22,176	22,609	23,033
State Assessments & Charges	72,399	72,293	76,293
Transportation Authorities	114,095	117,335	178,078
Annual Charges Against Receipts	-	13,313	0
School Choice Sending Tuition	121,528	116,243	86,045
Charter School Sending Tuition	352,722	333,873	334,402
Snow & Ice Deficit			
Other Amounts to Be Raised			
Warrant Articles - Free Cash Transer to Reserves	788,227		
Encumbrances	924,184		
Bond Refunding			
TOTAL ALL EXPENSES	58,888,506	59,531,185	64,051,647
Surplus (Deficit)	2,420,406	0.00	0.28