

TOWN OF ASHLAND, MA

FY2024 OPERATING BUDGET



**TOWN MANAGER
MICHAEL HERBERT**

**FINANCE DIRECTOR/TOWN ACCOUNTANT
BRITTANY IACAPONI, CPA**

**ASSISTANT TOWN MANAGER
JENN BALL**



TOWN OF ASHLAND, MA

ANNUAL OPERATING BUDGET

For the Fiscal Year

Beginning July 1, 2023 and ending June 30, 2024

Town Manager

Michael Herbert

Assistant Town Manager

Jennifer Ball

Finance Director/Town Accountant

Brittany Iacaponi, CPA

Select Board

Brandi Kinsman, Chair

Robert K. Scherer, Vice Chair

Steve Mitchell, Clerk

Joseph J. Magnani Jr., Member

Yolanda Greaves, Member

Finance Committee

Scott Warnetski, Chair

Johnathan Moore, Vice Chair

Jennifer Cooney, Clerk

Chantal Kokaram

Ryan Turncliff

Edward Hart

Ashwini Salvi

Town of Ashland, Massachusetts

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Michael Herbert, Town Manager, Ext 7911

Jennifer Ball, Assistant Town Manager, Ext 7901

Susan K. Robie, Executive Assistant, Ext. 7921

Diane Mortensen, Personnel and Financial Assistant, Ext. 7933

April 2023

To: Honorable Chair Brandi Kinsman and Members of the Ashland Select Board
Honorable Chair Scott Warnetski and Members of the Finance Committee
Annual Town Meeting

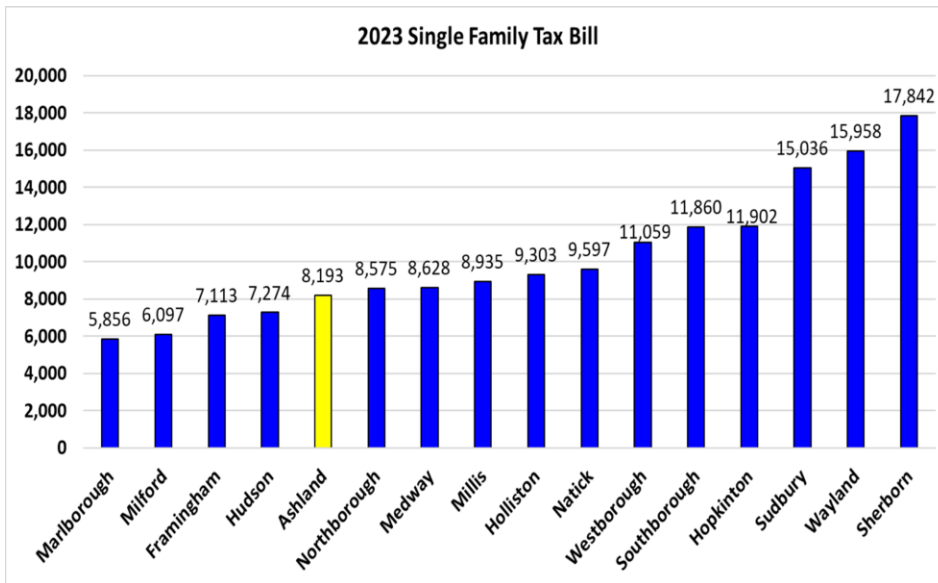
Pursuant to Section 5-6 (i) of the Town of Ashland Charter, I am pleased to present the proposed operating and capital budget for the forthcoming fiscal year commencing on July 1, 2023 (Fiscal Year 2024). The total General Fund Operating Budget is \$77.1 million, representing a 6% increase over the previous fiscal year.

Our budget for this year builds upon a solid financial foundation that we have established over the last decade. Through collective teamwork, creative collaboration, and the adoption of sound financial principles, we have created an environment that permits investments in community development, infrastructure, land protection, and services. We have also ensured that this investment is balanced with resident affordability, which enables Ashland to remain the best value in Metrowest today.

Ashland has consistently demonstrated remarkable fiscal responsibility through various objective datasets. In its most recent bond rating review, Standard & Poor's rating agency reaffirmed Ashland's top "AAA" credit rating, highlighting "very strong management, strong budgetary performance, very strong budgetary flexibility, and adequate debt profile." Our reserve fund, a critical resource used during economic downturns, has grown from \$2 million in 2013 to nearly \$8 million in 2023.

Despite the significant investments made in the community over the past seven years, we have ensured that the impact on taxpayers has been minimal. We closely monitor a variety of objective performance metrics used nationwide to ensure that we adhere to this guideline.

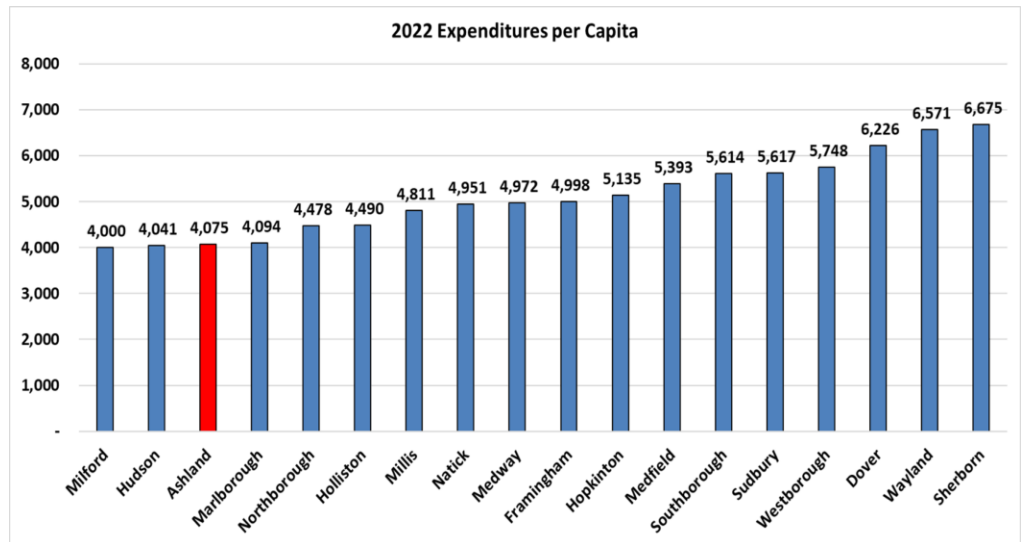
Taxes are the primary source of revenue in Ashland; hence, we closely monitor how it affects individual taxpayers. Presently, the average tax bill for a single-family home in Ashland is \$8,193. However, when compared to the neighboring communities and those surrounding them, our taxes are relatively low. Moreover, taxes in other communities are rising faster than in Ashland.



We also use expenditures per capita as a performance metric to monitor the efficiency of the government. Since the difference in the total budget size among peer sets can be substantial, we divide the total budget by the number of people being served to obtain a more accurate measurement. Furthermore, we include all municipal services, even the enterprise funds, in this calculation. Based on this metric, Ashland ranks third from the bottom in terms of spending.

How have we been able to make significant infrastructure

improvements, purchase land to safeguard it from development, and expand services with so little taxpayer impact? Primarily, we have taken significant steps over the years to reduce our fixed costs, such as health insurance for our employees and utility expenses. However, our financial strategy is not solely based on numbers; it also relies on partnerships. For example, our Select Board, School Committee, Finance Committee, School Superintendent, and I early on recognized the benefits of collaboration versus competition. This has been the cornerstone of our financial strategy, leading to commitments to build each other up as opposed to tear each other down; the prevailing attitude you will find in many cities and towns. Furthermore, our outstanding employees consistently exceed industry standards for their positions and numbers. Lastly, we have been aggressive at securing state and federal grant funding to pay for a portion of these investments. To that end, it is especially important to highlight the work that Senate President Spilka and Representative Lewis do to help Ashland.



In large part due to an increase in state aid, we have been able to make some exciting investments in town. For example, we have hired an additional part-time conservation agent so that our current agent can take on more responsibilities, such as serving as the town's tree warden. This will help us to protect and preserve our natural resources for generations to come.

We have also increased funding for additional nursing services to expand preventative care throughout town. This will help us to improve the health of our community and prevent costly health issues down the road.

In addition, we have added a Library Assistant to meet the programming expectations of the Library. This will help to ensure that our library remains a valuable resource for our community, providing education, entertainment, and opportunities for personal growth.

We have also created a Business Manager position in the DPW to help with administrative tasks, which will free up time for our employees to focus on providing the best possible services to our community. We have hired a part-time building inspector so that our current building commissioner can focus more on capital projects. And, we have added an Assistant Director of Recreation to think of forward-thinking projects like the Girls Scout Property.

While we are proud of the progress we have made with this budget, there are still many needs that have gone unfunded. As your Town Manager, it is my job to ensure that the funding that we have is used effectively and efficiently. However, ultimately the community needs to determine what kind of services it would like to support.

I urge you to take an active role in our community and voice your opinions on what you believe should be prioritized in our budget. Attend our town meetings, participate in community forums, and speak with your neighbors about what you believe is important for our community. Together, we can make our community the best it can be.

In conclusion, I would like to thank the Ashland Select Board for their leadership, support and policy direction in developing this budget. I would also like to thank the Finance Committee for their persistent vetting and overall inquisitiveness during the budget process. The questions posed by both Boards help us rethink certain assumptions, approach things from different perspectives, and generally sharpen our pencils.

I would like to thank the School Committee, Superintendent of the Ashland Public Schools Jim Adams, and Business Manager Chris Mathieu for the collaborative working relationship we have developed over the years. This collaboration is borne out of a mutual respect, interest in how all of our departments can be successful, and interest in the town as a whole. One of the most enjoyable parts of my job is both building and being a part of a team that can accomplish ambitious goals that could not be accomplished individually. That spirit of teamwork is evident here.

Finally, I would like to thank the department heads for their professionalism and the work they have done in assembling their budget presentations and the work they do in general. I specifically want to recognize Finance Director Brittany Iacaponi and Assistant Town Manager Jenn Ball in the development of the operating and capital budgets. Both have spent many, many hours outside of their regular working hours to produce this document.

I continue to be proud of the work our staff and amazing volunteers do on a daily basis. If you look at the level of service provided, accolades received, and consider the amount of “projects” that are managed and advanced by our small team; we are the best value in Metrowest today. I am grateful for the confidence and optimism both in and for Ashland expressed by the large majority of Ashland’s residents based on what we have done and continue to do. However, I know that the best days for Ashland are ahead. Thank you for your continued support and trust in our leadership.

Sincerely,

Michael D. Herbert

Michael Herbert
Ashland Town Manager

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Reader's Guide to Annual Budget Document

The purpose of this document is to communicate the Town of Ashland's fiscal year (FY) 2023 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Summaries should assist the reader with understanding the major aspects of the budget.

Document Organization

This budget document describes how the Town attempts to identify the community's needs for public services and the strategies by which it tries to meet those needs. We have organized this document so that the readers can obtain essential information in a quick, accessible, and digestible format. For those who wish to inquire in greater depth, we have provided greater detail.

Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget to those balances.

The Town Departments, Section 3 through Section 17, should help you identify by department the following:

- department narrative
- department organizational chart
- goals and objectives
- accomplishments
- budget detail

The Capital section includes information on existing and future capital projects. Finally, Section 19 through Section 22 includes supplemental data for the budget document. Included in the sections are items such as the financial trend monitoring report, financial policies, general fund and enterprise fund forecasts, fund balances and descriptions, and a glossary of terms, abbreviations, and acronyms.

How to Read Financial Data

Most data within this document is presented in fiscal year terms. The Town of Ashland operates on a fiscal year that runs July 1 through June 30. Therefore, FY2024 is the period from July 1, 2023 through June 30, 2024. All information is presented using a three-year comparison, that includes FY22 actual revenues and expenditures and FY23 and FY24 budgeted revenues and expenditures. Anyone interested in obtaining additional information concerning the Town of Ashland's Budget is encouraged to contact the Public Records Office at 508-881-0100 ext. 7127 or visit the Town's website at <http://www.ashlandmass.com/501/Public-Records>.

Guide to the FY2024 Budget Process

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Town of Ashland operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over a period of 6-8 months each year. Below is a table of the major events that help shape the budget. Please note these are estimated dates and will vary slightly year to year. For the FY24 budget year, each budget process below was delayed due to the coronavirus pandemic by a few weeks to a month.

October	<ul style="list-style-type: none"> Town Manager and Finance Director issue operating budget instructions to Department Heads
November	<ul style="list-style-type: none"> Department Head Budgets and Goals Due Special Town Meeting
December - January	<ul style="list-style-type: none"> Management reviews departmental budget requests and develops budget
January – February	<ul style="list-style-type: none"> Finance Committee budget hearings School Administrators review FY24 budget
February	<ul style="list-style-type: none"> School Committee votes on bottom line budget Tri-Board Meeting on Budget
April	<ul style="list-style-type: none"> Budget Document Finalized Budget Report posted on website
May	<ul style="list-style-type: none"> Annual Town Meeting

June-September – In September, the Assistant Town Manager issues FY24-FY28 capital guidelines to all departments.

October/November - Departments are provided with less than two months to develop their departmental budget for the subsequent fiscal year. In October, the capital request forms from all departments are due. Departments work on their budgets during the month of October and November. Budget requests are due to the Town Manager and Finance Director at the beginning of December along with their departmental goals and accomplishments. School Budget Managers are provided budget instructions, work on developing their budget requests, and submit them to the Assistant Superintendent by end of November.

December - Departmental operating budgets are reviewed by the Town Manager and Finance Director. Meetings are held between the Town Manager, Finance Director and Department Heads to discuss the details of the operating budget requests. The Town Manager and Finance Director receive the compiled information and begin to schedule meetings with the various Department Heads to evaluate their budget request and goals. The preliminary debt schedules are updated and various financial forecasts are completed. In December, capital submissions are reviewed and entered in the master capital five-year plan. School administrators meet to review FY24 budget through budget workshops. There is also a public hearing on the school budget.

January/February – At the end of January, the School Superintendent presents the recommended operating budget to the School Committee and the School Committee votes on the bottom line. During January, the finance committee also hold their budget hearings on departmental budgets. These meetings are all open to the public.

Guide to the FY2024 Budget Process

March/April- During the beginning of March, the Select Board adopt the budget for capital and a balanced budget for operations. The Town Manager holds a public forum on the warrant. The Town Manager will post the budget report on the Town's website. The Finance Committee shall file a proposed budget and report of its recommendations for action 14 days prior to the scheduled date of the annual town meeting.

May - Annual Town Meeting -Ashland's Annual Town Meeting is held on the first Wednesday in May of each year in accordance with Chapter §63-8 of the Ashland General bylaws. The Town Meeting is the legislative body of the town, and approves all expenditures and bylaw changes. The Town Meeting is presided over by the Moderator, who is elected by the voters of Ashland and is responsible for the conduct of Town Meeting, according to Chapter §63-4 of the Ashland bylaw. The Moderator also appoints several boards and committees, providing a wide and significant impact on the community and its government.

For the FY24 budget year, the Annual Town Meeting is being held on Wednesday, May 3, 2023.

WHAT IS TOWN MEETING?

The legislative body of the Town of Ashland is an Open Town Meeting comprised of all registered voters, conducted under the leadership of the elected Moderator. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. Approval of most spending requires a simple majority vote in favor, but capital projects, if they involve borrowing, must be approved by a two-thirds majority. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. The procedures for Town Meeting are specified in the Town of Ashland General Bylaws.

HOW ARE TAXES CALCULATED?

In Ashland, the tax rate is a function not only of the total revenues to be raised by real estate taxes (Levy Limit), but also levy exclusions.

What is a Levy Limit?

Proposition 2 ½ was enacted in 1980 to limit the reliance on the property tax and give the voters a greater say in approving property tax increases. With inflation and certain costs routinely pushing the cost of government beyond 2 ½% increases, the legislature provided voters the authority to approve increases greater than 2 ½%, enabling them to consider and determine what kind of community they want and can afford. A general override to Proposition 2 ½ supports the operating budget and requires a majority vote by ballot at the Town Election to pass. Town leaders are mindful of the tax burden and do everything possible to avoid or limit general overrides while maintaining essential services.

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but Ashland's Annual Tax Levy cannot exceed the Levy Ceiling.

Guide to the FY2024 Budget Process

2. The levy limit for a particular year is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

$$\begin{aligned} \text{Ashland's Annual Tax Levy} &= \text{Levy Limit} + \text{Exclusions} \\ \text{The Levy Limit} &= \text{Prior Year Levy Limit} + 2.5\% \\ &+ (\text{voter approved override}) + \text{New Growth} \end{aligned}$$

New Growth includes the additional property tax from new construction and additions to properties, exempt real property returned to the tax roll, and new personal property. In Ashland, we do estimate New Growth for the upcoming year, very conservatively.

This then becomes the base for calculating the levy limit for the next year. The Town's actual levy can be any amount up to the limit. If in one year, the levy is below the limit, the levy increase in the following year could not exceed 2.5%. The difference between the levy and the levy limit is called the excess levy capacity.

What are Exclusions?

Taxpayers may vote to fund debt for projects and choose to exclude these payments from the calculation of the levy limit and, therefore, from the base upon which the levy limit is calculated for future years. Unlike overrides, these Debt Exclusions or Capital Exclusions are temporary increases to the tax levy, lasting the life of the debt or the duration of the capital project. Exclusions require a majority vote on the ballot and may increase the levy above the levy ceiling. Ashland has approved several debt exclusions for municipal building and school projects.

What is the Community Preservation Act (CPA) Surcharge?

Ashland voters approved the adoption of the State's Community Preservation Act (MGL Chapter 44B), which authorizes the Town to charge 3% (after \$100,000 assessment exemption) quarterly on top of the tax payment.

Thus:

$$\text{Funds for the Community Preservation Act Surcharge} = (\text{New Levy Limit} + \text{Debt Exclusions}) \times 3\%$$

This money is matched, in part, by the State for the purpose of enabling cities and towns to fund the acquisition and preservation of open space, the creation and support of affordable housing, and the acquisition and preservation of historic buildings and landscapes. The adoption of the CPA reflects the value Ashland citizens place on these issues and has enabled the town to maintain the rural character and mix of housing that has defined Ashland. To learn more about the CPA in Ashland, visit the town's website at: www.ashlandmass.com.

The Community Preservation Committee is charged with studying the needs, possibilities, and resources of the Town regarding community preservation and with making recommendations to Town Meeting regarding the appropriation of CPA funds.

Sustainability: To reduce costs and paper, this FY24 Budget document is being made available online through the Town of Ashland website.

This calendar describes the steps leading to the adoption of the budget for those accounts overseen by the Town Manager and requiring appropriation by Town Meeting. The School Superintendent and School Committees carry out similar steps leading to their budget submissions and preparation for Town Meeting. Town and School budget dates have been incorporated into this calendar.

- 10/1/2022 Town Manager to consult with finance committee on budget schedule per Chapter C. Part VII. Section 7-1 (a) no later than October 1st.

- 11/1/2022 No later than Nov. 1st, the finance committee, after consultation with the Select Board, School Committee, and Town Manager, shall issue a policy statement that shall establish the general guidelines for developing the next town budget per Chapter C. Part VII. Section 7-1 (b).

- 11/8/2022 School Finance Director issues Capital Guidelines to School Departments

- 11/8/2022 School Finance Director issues budget instructions to school principals/directors

- 11/9/2022 Per Chapter 63-2, 'Attested copies of the warrant for the Annual Town Meeting shall be posted at least 7 days before the date of hold the same. Attested copies of any special Town Meeting Warrant shall be posted at least 14 days before the time of holding the same.

- 11/16/2022 Fall Special Town Meeting

- 11/22/2022 All School capital requests due to School Finance Director

- 11/22/2022 All budgets due to School Finance Director

- 11/23/22 -
12/06/22 School Finance Director and Director of Facilities review capital requests

- 11/23/22 -
12/06/22 Principals/Directors work on FY24 budget

- 12/1/2022 Capital Plan to School Committee for review and vote on prioritization

- 12/5/2022 Town Manager and Finance Director issue operating budget instructions to Department Heads.

- 12/5/2022 Town Manager issues FY2024 - FY2028 capital guidelines to all departments

- 12/7/22 -
2/1/23 Administrative meetings to review FY24 budget

12/22/2022	Capital request forms from all Departments due
12/30/2022	Town Departmental Budgets Due
1/3/2023	Begin review and ranking of capital project submissions
January 2023	Budget workshops for departmental budgets
1/19/2023	Finance Committee to receive budget which shall be at least 105 days in advance of the annual town meeting per Chapter C. Part VII. Section 7-1 (a)i.
1/27/2023	Governor's Budget - Governor files recommendations as a bill with the House of Representatives. Under the state Constitution, the Governor must submit a proposal by the 4th Wednesday in January or, in the event of a new term, within five weeks later. This bill is called 'House 1' or 'House 2' depending on the year.
2/11/2023	School Committee Saturday budget workshop with administrators
February 2023	Finance Committee Budget hearings and present capital plan to committee members for feedback
February 2023	Incorporate feedback from Finance Committee into capital plan.
February 2023	Finalize capital plan
3/2/2023	Public Hearing on School budget
3/10/2023	Board of Selectmen deadline to adopt a budget for capital and a balanced budget for operations, which shall be, as far as practicable, 55 days in advance of the annual town meeting per Chapter C. Part VII. Section 7-1 (a)ii.
3/16/2023	School Committee votes on bottom line budget
April 2023	Town meeting forum on warrant, which will include the capital plan
4/11/2023	The House Committee on Ways and Means examines the Governor's proposal and releases its own recommendations for the annual budget for deliberation by the House of Representatives. Prior to release of the House Ways and Means Budget, Joint Ways and Means Committee budget hearings are held across the state.
4/20/2023	FinCom issues recommendation. Per Chapter C. Part VII. Section 7-2, the finance committee shall file a proposed budget and report of its recommendations for action 14 days prior to the scheduled date of the annual town meeting.

- 4/27/2023 Per Chapter 63-2, 'Attested copies of the warrant for the Annual Town Meeting shall be posted at least 7 days before the date of hold the same. Attested copies of any special Town Meeting Warrant shall be posted at least 14 days before the time of holding the same.
- 4/27/2023 Budget Report posted on website. To summarize, the Town Manager shall issue a budget report which shall include all items in per Chapter C. Part VII. Section 7-1 (e). The Select Board shall cause the report and recommendations of the Fin. Committee to be made available to the voters at least 7 days prior to the annual town meeting.
- 5/4/2023 Annual Town Meeting and adoption of FY24 operating, capital plan, and enterprise fund budgets
- 5/15/2023 The full House of Representatives considers amendments to the House Ways and Means recommendations and debates their inclusion in the bill. The House of Representatives then approves a final, amended version of the bill which is then sent to the Senate for consideration.
- 5/25/2023 The Senate Committee on Ways and Means examines both the Governor's proposal and the House proposal and releases its own recommendations for the annual budget for deliberation by the Senate.
- 5/25/2023 The full Senate considers amendments to the Senate Ways and Means recommendations and debates their inclusion in the bill. The Senate then approves a final, amended version of the bill.
- 7/1/2023 FY2024 budget takes effect. First day of new fiscal year.
- 7/15/2023 The House and Senate appoint three members each to a "conference committee" to reconcile the differences between the House and Senate proposals. One member of the minority party must be appointed by each branch. The conference committee reports a final compromise bill to the House and Senate for a final vote of acceptance in each branch.

Community Profile

Background

The government of Ashland consists of an elected Select Board, which appoints a Town Manager, who is responsible for the overall operation of the town. Other elected officials are the Town Moderator and the School Committee.

During the Annual Meeting, all registered voter residents of the town may vote for or against articles in the warrant. The Town Manager is responsible for appointing a Police Chief, Fire Chief, and other department managers. The Select Board appoints citizens to fill positions on various committees and commissions vital to the operation of the town. The Town Moderator makes appointments to several other vital committees, including the Finance Committee.

Responsibility for the educational needs of Ashland children rests with the elected School Committee. Day-to-day operational responsibility is delegated to the School Superintendent. Ashland maintains an excellent school system which ranks high in both state and national levels.

Geography and Demographics

The town of Ashland is a rural community that is 12.33 square miles in size. Ashland benefits from being about halfway between the cities of Boston and Worcester. Travel is easy, with its own stop on the Framingham/Worcester Commuter Rail Line and nearby access to both I-90 and I-495. Ashland is considered part of MetroWest, which also consists of the towns of Framingham, Holliston, and Hopkinton.

At the 2020 census, there were 17,807 people, a 7.20% increase from the previous federal census. There were 6,796 households residing in the town with approximately 2.6 persons were household.

Of the 17,807 people in the population, 5.7% were under the age of 5, 22.1% were under the age of 18, and 16% were over the age of 65. 51.40% of the population were females, 82.6% were white alone, 2.2% were black or African American, 11.3% were Asian alone, 1.9% were two or more races, and 7% were Hispanic or Latino.

In persons aged 25+, 95.8% had a high school graduate or higher and 58.5% had a Bachelor's degree or higher.

The median household income (in 2019 dollars) were \$124,130, the per capita income (in 2019 dollars) was \$55,890, and persons in poverty were 3.9%.

SECTION 1 – OVERVIEW OF GOVERNMENT



Chapter C: Charter, Part III: Elected Town Officers

Section 3-2 Select Board

- a) There shall be a Select Board composed of 5 members elected for terms of 3 years each, so arranged that the terms of as nearly an equal number of members as is possible shall expire each year.
- b) The executive powers of the town shall be vested in the Select Board which shall serve as the chief policymaking body of the town. The Select Board shall have and exercise all the powers and duties vested in boards of selectmen by the laws of the commonwealth and such additional powers and duties authorized by the charter, by bylaw or by vote of the town. The Select Board shall cause the laws and orders for the government of the town to be enforced and shall cause a record of all its official acts to be kept. To administer its policies and aid the board in its official duties, the Select Board shall appoint a town manager, as provided in part V.
- c) The Select Board shall appoint a town manager, town counsel, an external auditor to perform the town's annual financial audit and registrars of voters as well as all other such town officers, boards, commissions and committees except as otherwise provided by the charter. The Select Board shall also appoint such officers, boards, commissions and committees that the Select Board may hereafter be directed to appoint by law, by-law or vote of the town.
- d) The Select Board may investigate or may authorize the town manager to investigate the affairs of the town and the conduct of any town agency.
- e) The Select Board, unless otherwise provided by law or the charter, shall be the licensing board of the town and shall have the power to issue licenses, to make all necessary rules and regulations regarding the issuance of such licenses and to attach such conditions and restrictions thereto as it deems to be in the public interest. The Select Board shall enforce the laws relating to all businesses for which it issues any licenses.

Chapter C: Charter, Part V: Town manager

Section 5-1: Appointment; Qualifications; Term of Office

The Select Board shall appoint, for a term of up to 3 years, a town manager and shall, at least annually, evaluate the performance of the town manager. The town manager shall be a person of proven administrative ability, especially qualified by education and training with at least 3 years previous experience in public administration as a city or town manager, a city or town administrator, an assistant city or town manager or a position with substantially similar functions. The town manager shall devote full time to the duties of the office and shall not hold any other elective or appointive office, nor shall the town manager engage in any other business unless such action is approved in advance, in writing, by the Select Board.

Section 5-2: Vacancy in Office

Any permanent vacancy in the office of town manager shall be filled as soon as possible by the Select Board. Pending appointment of the town manager, the Select Board shall, within a reasonable period of time, appoint some other qualified person to perform the duties of the town manager.

Section 5-3: Temporary Absence

The town manager may designate by letter filed with the Select Board and town clerk a qualified officer of the town to perform the duties of the town manager during a temporary absence or disability. If such temporary absence or disability shall exceed 14 days, any designation made by the town manager shall be subject to the approval of the Select Board. If the town manager fails to make such designation or if the person so designated is for any reason unable to serve or is deemed not qualified by the Select Board, the Select Board may designate some other qualified person to perform the duties of the town manager until the town manager shall return.

Section 5-4: Compensation

The town manager shall receive such compensation for services as the Select Board shall determine, but such compensation shall be within the limits of available appropriations.

Section 5-5: Powers of Appointment

(a) The town manager shall appoint, based upon merit and qualifications, a police chief, a fire chief, a treasurer collector, a town accountant, a town clerk and all other department heads, officers, subordinates and employees for whom no other method of selection is provided in the charter, except employees of the school department and employees identified in subsection **(c)** of section **5-5**.

(b) Appointments proposed by the town manager, except as noted in subsection **(e)** of section **5-5**, shall become effective on the fifteenth day following the day on which notice of the proposed appointment is filed at a Select Board meeting, unless the Select Board shall within such period, by a majority vote of the Select Board, vote to reject such proposed appointment.

(c) The town manager shall appoint, based upon merit and qualifications:

- i.** a health agent with the consent of the board of health;
- ii.** an assistant assessor with the consent of the board of assessors;
- iii.** a planner with the consent of the planning board; and
- iv.** a library director and all other library employees with the consent of the board of library trustees.

For the purpose of this section, consent shall mean that each multiple-member body cited herein shall interview job candidates and make an appointment recommendations to the town manager. The town manager shall not make an appointment under this section without the consent of the multiple-member body cited herein. In the case of employees appointed under this section, the town manager shall inform the chair of the appropriate multiple-member body prior to the commencement of any disciplinary action or termination process, except in cases of an emergency, and provide an opportunity to the chair to confidentially comment on the proposed action directly to the town manager.

(d) Relative to appointments made by the town manager under subsection **(c)** of section **5-5**, the policies established by each multiple-member body derived directly from statutory authority shall be the non-administrative policy adhered to by the town manager and his/her staff.

(e) Appointments made by the town manager under subsection **(c)** of section **5-5** shall be effective immediately and shall not be subject to rejection by vote of the Select Board.

Section 5-6 Administrative Powers and Duties.

The town manager shall be the administrative officer of the town and shall be responsible to the Select Board for the proper operation of town affairs for which the town manager is given responsibility under the charter. The powers, duties and responsibilities of the town manager shall include, but not be limited to, the following:

(a) to supervise, direct and be responsible for the efficient administration of all employees appointed by the town manager and their respective departments and of all functions for which the town manager is given responsibility, authority or control by the charter, by by-law, by town meeting vote or by the Select Board;

(b) to administer, either directly or through persons supervised by the town manager, general and special laws applicable to the town, all by-laws and all regulations established by the Select Board;

(c) to coordinate all activities of town departments under the direction of the Select Board and the town manager with the activities of departments under the control of officers, boards or commissions elected directly by the voters of the town;

(d) to keep the Select Board fully informed as to the needs of the town and to recommend to the selectmen for adoption, such measures requiring action by them or by the town as the town manager deems necessary or expedient;

(e) to ensure that complete and full records of the financial and administrative activity of the town are maintained and to render reports to the Select Board as may be required;

(f) to administer personnel policies, practices or rules and regulations, any compensation plan and any related matters for all municipal employees and to administer all collective bargaining agreements entered into by the town, except for school department agreements;

(g) to fix the compensation of all town employees appointed by the town manager within the limits established by appropriation and any applicable compensation plan;

(h) to negotiate all contracts with town employees over wages and other terms and conditions of employment, except employees of the school department; provided, however, that the town manager may employ, subject to the approval of the Select Board, special counsel to assist in the performance of these duties; and provided further, that all collective bargaining agreements negotiated under this section shall be subject to the approval of the Select Board;

(i) to prepare and submit an annual operating budget and capital improvement program as provided in sections **7-1 and 7-3**;

(j) to keep the Select Board and the finance committee fully informed as to the financial condition of the town and to make recommendations to the Select Board and to other elected and appointed officials as the town manager deems necessary or expedient;

(k) to investigate or inquire into the affairs of any town department or office under the supervision of the town manager or the job-related conduct of any officer or employee thereof; and

(l) to perform such other duties as necessary or as may be assigned by the charter, by by-law, by town meeting vote or by the Select Board.

Section 5-7 Removal of Town Manager.

The Select Board may, by the affirmative vote of 3 members, vote to terminate, remove or suspend the town manager from office in accordance with this section.

Prior to removal or termination, the Select Board shall adopt a preliminary resolution of removal by the affirmative vote of 3 members. The preliminary resolution may suspend the town manager for a period not to exceed 30 days. A copy of the resolution shall be delivered to the town manager forthwith.

If so requested by the town manager, the Select Board shall provide a written statement setting forth the reasons for the proposed removal or termination.

Within 5 days after the receipt of the preliminary resolution, the town manager may request a public hearing by filing a written request for such hearing with the Select Board. If a hearing is requested, the hearing shall be held at a meeting of the Select Board not later than 20 days after the date of request.

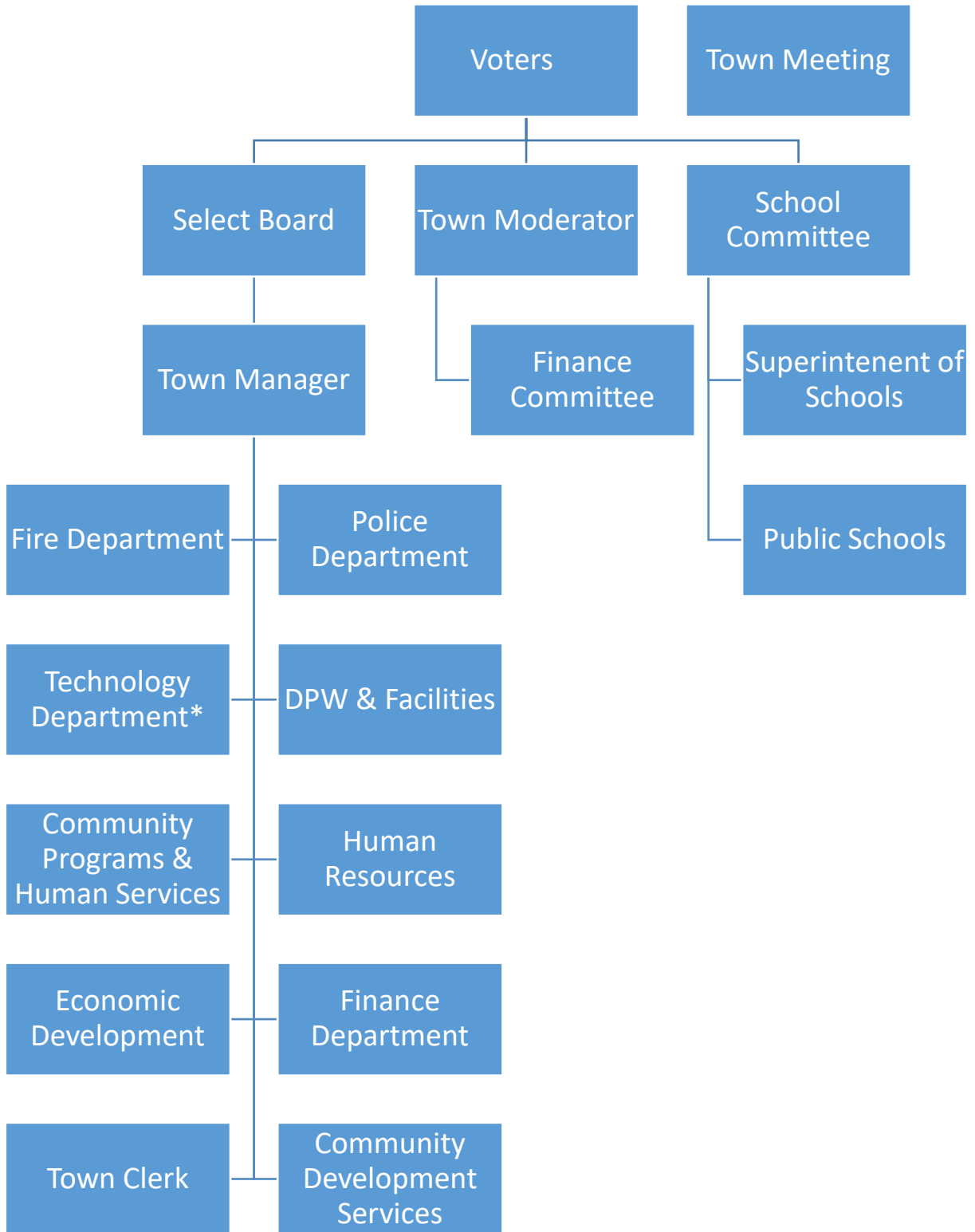
If a public hearing has not been requested by the town manager, the Select Board may adopt a final resolution of removal, which may be effective immediately, by the affirmative vote of 3 of its members at any time after 10 days following the date of delivery of a copy of the preliminary resolution to the town manager. If the town manager requests a public hearing, the Select Board may, at the conclusion of the hearing or within 5 days of the conclusion of the hearing, adopt a final resolution of removal by an affirmative vote after 3 members.

The Select Board may suspend, by an affirmative vote of 3 members, the town manager pending and during any public hearing as requested by the town manager. The town manager shall continue to receive a salary until the final date of removal unless otherwise provided. The action of the Select Board in terminating, removing or suspending the town manager shall be final.

For more information on the form of government and charter, please visit www.ashlandmass.com.

Town Organization Chart

Section 1



*Technology Department is a shared department between the School and Town.

**ASHLAND VOTERS
ELECT**

Select Board
Board of Assessors
Board of Health
Town Moderator
Planning Board
School Committee
Trustees of Public Library
Housing Authority

**TOWN MODERATOR
APPOINTS**

Finance Committee

**TOWN MANAGER
EXECUTIVE OFFICE APPOINTMENTS**

Police Department
Fire Department
Human Resources
Community & Development Services Dept.
Community Programs & Human Services
Finance Department
Economic Development Director
Department of Public Works
Dept. of Public Facilities (Town personnel)
Town Clerk
Technology Department (shared department
with school)

SELECT BOARD APPOINTS

Town Manager
Affordable Housing Trust
Cable Access Comp. – 1 seat
Cultural Council
Board of Registrars
Cable Advisory Committee
Capital Improvement Committee
Community Preservation - 4 seats
Conservation Commission
Conservations Restrictions Working Group
Council on Aging
Historical Commission
Keefe Tech School Committee – 2 seats
Liaison Committee
Nyanza Advisory Committee
OPEB Liability Trust
Open Space & Recreation
Public Safety Building Committee
Stormwater Advisory Committee
Sustainability Committee
Town Forest Committee
Traffic Safety Committee
Trimount Aggregate Oversight
Upper Charles Trail Committee
Warren Woods Ad Hoc. Committee
Water Policy Committee
Youth & Family Services Advisory Board
Zoning Board of Appeals

Personnel Summary Table

Section 1

The entity wide personnel summary table is presented below.

Department	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Change
Town Government				
Executive Office/Administration	17	17		
Finance Department	9	10		
Community & Development Services	9.625	9.625		
Community Programs & Human Services	16.50	16.50		
DPW & Facilities	32.5	33.5		
Public Safety	82	80		
Town Subtotal	166.625	166.625		
School Department				
District-Wide	434.225	440.000*		
Entity Wide FTEs	600.850	606.625		

Personnel Note:

All town personnel changes within each department are explained in each department's respective section.

**Estimated*

SECTION 2 – BUDGET SUMMARIES



	FY22 Actuals	2023 Budget	2024 Budget	\$ Change	% Change
Prior Year Levy	48,016,326.78	49,856,612.95	51,515,095.30	1,658,482.35	3.33%
2.5% Increase	1,200,408.17	1,246,415.32	1,287,877.38	41,462.06	3.33%
New Growth	639,878.00	400,000.00	500,000.00	100,000.00	25.00%
TOTAL TAX BASE	49,856,612.95	51,503,028.27	53,302,972.68	1,799,944.41	3.49%
Excluded Debt	3,166,364.00	2,861,428.33	4,284,285.92	1,422,857.59	49.73%
Allowable LEVY LIMIT	53,022,976.95	54,364,456.60	57,587,258.60	3,222,802.00	5.93%
State Aid					
Education - Distirbutions & Reimbursements					
Chapter 70	8,018,443.00	9,733,723.00	11,273,500.00	1,539,777.00	15.82%
Charter Tuition Reimbursement	1,810.00	3,152.00	13,037.00	9,885.00	313.61%
Offsets - Reserved for Direct Expenditure					
School Choice Receiving Tuition	519,019.00	277,260.00	209,983.00	(67,277.00)	-24.26%
General Government - Distributions & Reimb.	8,539,272.00	10,014,135.00	11,496,520.00	1,482,385.00	14.80%
Unrestricted General Govt Aid	1,518,808.00	1,526,371.00	1,597,829.00	71,458.00	4.68%
Veterans Benefits	58,077.00	66,602.00	47,774.00	(18,828.00)	-28.27%
Exemptions - VBS & Elderly	54,936.00	45,245.00	42,123.00	(3,122.00)	-6.90%
State Owned Land	119,067.00	119,000.00	175,070.00	56,070.00	47.12%
General Government - Res. for Direct Exp.					
Public Libraries	31,179.00	33,542.00	44,574.00	11,032.00	32.89%
Total State Aid	10,321,339.00	11,804,895.00	13,403,890.00	1,598,995.00	13.55%
Local Receipts					
Local Receipts	4,689,668.89	4,334,000.00	4,354,000.00	20,000.00	0.46%
Total Local Receipts	4,689,668.89	4,334,000.00	4,354,000.00	20,000.00	0.46%
Other Sources					
General Stabilization Fund - Transfer in	900,000.00	450,000.00	-	(450,000.00)	-100.00%
Sped Stabilization Fund - Transfer In			250,000.00	250,000.00	
Bond Premium	22,112.00	22,112.00	22,112.00	-	0.00%
Revolving/Receipts Reserved Accounts	265,974.00	267,975.59	267,975.59	-	0.00%
Enterprise Funds - Transfer to General Fund	733,010.00	672,000.00	560,000.00	(112,000.00)	-16.67%
Community Preservation Funds - Debt	680,680.00	666,148.00	650,167.00	(15,981.00)	-2.40%
Total Other Funds	2,601,776.00	2,078,235.59	1,750,254.59	(327,981.00)	-15.78%
TOTAL REVENUE	70,635,760.84	72,581,587.19	77,095,403.19	4,513,816.00	6.22%

	FY22 Actuals	2023 Budget	2024 Budget	\$ Change	% Change
Appropriated Expenses					
General Government	11,516,375.34	12,970,026.94	13,672,536.00	702,509.06	5.42%
Ashland Public Schools	35,674,508.00	37,907,473.77	40,211,608.00	2,304,134.23	6.08%
Keefe Tech	1,323,379.00	1,126,966.26	1,350,000.00	223,033.74	19.79%
Non-Excluded Debt Service	3,119,939.00	3,388,381.90	3,136,260.00	(252,121.90)	-7.44%
Excluded Debt Service	2,416,364.00	2,861,428.33	4,284,285.92	1,422,857.59	49.73%
Capital Outlay	1,710,342.92	500,000.00	-	(500,000.00)	-100.00%
Benefits & Insurance	11,048,404.60	12,188,273.00	12,786,014.00	597,741.00	4.90%
Reserve Fund	-	450,000.00	450,000.00	-	0.00%
Snow & Ice	706,989.25	285,200.00	285,200.00	-	0.00%
Transfer to Other Funds					
	67,516,302.11	71,677,750.20	76,175,903.92	4,498,153.72	6.28%
Total Appropriated Expenses					
Overlay		200,000.00	262,956.55	25,000.00	12.50%
Offset - School Choice	519,019.00	277,260.00	209,983.00	(67,277.00)	-24.26%
Offset - Library Aid	31,179.00	33,542.00	44,574.00	11,032.00	32.89%
State Assessments & Charges	80,777.00	82,983.00	83,824.95	841.95	1.01%
Transportation Authorities	166,413.00	149,979.00	151,478.79	1,499.79	1.00%
Special Education	1,831.00	1,904.00	1,919.00	15.00	0.79%
School Choice Sending Tuition	122,215.00	127,770.00	108,051.00	(19,719.00)	-15.43%
Charter School Sending Tuition	29,160.00	30,399.00	56,712.00	26,313.00	86.56%
Transfer to Other Funds					
Encumbrances					
TOTAL ALL EXPENSES	68,466,896.11	72,581,587.20	77,095,403.20	4,475,859.46	6.17%
Surplus (Deficit)	2,168,864.73	-	-		

Budget Summary Vote - All Funds

Section 2

DEPT. #	DEPARTMENT	2022 ACTUAL TOTAL	2023 ATM BUDGET TOTAL	2024 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01123	TOWN MANAGER	572,753	592,922	610,524	17,602	2.97%
01138	CENTRAL PURCHASING	60,087	72,500	72,500	-	0.00%
01139	TELECOMMUNICATIONS	76,706	90,000	90,000	-	0.00%
01151	TOWN COUNSEL	194,583	225,000	200,000	(25,000)	-11.11%
01155	DATA PROCESSING	537,876	576,929	633,799	56,870	9.86%
01161	TOWN CLERK	152,368	162,049	164,326	2,277	1.41%
01162	ELECTIONS/TOWN MEETING	10,564	55,115	52,365	(2,750)	-4.99%
01163	BOARD OF REGISTRARS	8,232	10,650	13,650	3,000	28.17%
01180	HUMAN RESOURCES	246,144	253,009	275,200	22,191	8.77%
SUBTOTAL: ADMINISTRATION		1,859,313	2,038,174	2,112,364	74,190	3.64%
01135	TOWN ACCOUNTANT	134,296	221,783	176,810	(44,972)	-20.28%
01141	ASSESSORS OFFICE	234,171	228,005	260,225	32,220	14.13%
01145	TREASURER	183,228	199,333	203,875	4,542	2.28%
SUBTOTAL: FINANCE		551,694	649,120	640,910	(8,210)	-1.26%
01171	CONSERVATION COMMISSION	60,624	76,465	84,757	8,292	
01172	OPEN SPACE COMMITTEE	100	450	450	-	0.00%
01175	PLANNING BOARD	180,132	188,794	197,325	8,532	4.52%
01241	INSPECTION SERVICES DEP	213,779	141,359	200,831	59,471	42.07%
SUBTOTAL: DEVELOPMENT SERVICES		454,636	407,068	483,363	76,295	18.74%
01210	POLICE DEPT.	3,264,075	3,845,630	4,235,255	389,625	10.13%
01220	FIRE DEPARTMENT	2,579,865	2,818,903	2,702,214	(116,690)	-4.14%
SUBTOTAL: PUBLIC SAFETY		5,843,940	6,664,533	6,937,468	272,935	4.10%
01510	HEALTH DEPARTMENT	191,011	174,871	209,014	34,143	19.52%

Budget Summary Vote - All Funds

Section 2

DEPT. #	DEPARTMENT	2022 ACTUAL TOTAL	2023 ATM BUDGET TOTAL	2024 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01543	VETERAN'S SERVICES	116,780	131,222	132,850	1,628	1.24%
01544	HUMAN SERVICES	450,820	463,284	453,104	(10,181)	-2.20%
01610	PUBLIC LIBRARY	422,695	409,896	435,944	26,047	6.35%
SUBTOTAL: HEALTH & HUMAN SERVICES		1,181,306	1,179,274	1,230,911	51,637	4.38%
01192	PUBLIC BUILDINGS & PROPERTY MAINT.	470,241	667,779	622,731	(45,048)	-6.75%
01421	DPW ADMINISTRATION	89,007	119,415	159,454	40,039	33.53%
01422	HIGHWAY	636,154	691,010	702,050	11,039	1.60%
01423	SNOW & ICE REMOVAL	706,989	285,200	285,200	-	0.00%
01424	HIGHWAY-STREETLIGHTING	33,258	45,000	45,000	-	0.00%
01429	HIGHWAY COMBINED FUEL	160,082	165,000	182,000	17,000	10.30%
01491	CEMETERY, PARKS & TREES	236,745	248,655	281,287	32,632	13.12%
SUBTOTAL: PUBLIC WORKS		2,332,476	2,222,059	2,277,721	55,662	2.50%
01300	SCHOOL DEPARTMENT	35,674,508	37,907,473	40,211,608	2,304,135	6.08%
01399	KEEFE TECH VOC SCHOOL	1,323,379	1,126,966	1,350,000	223,034	19.79%
SUBTOTAL: EDUCATION		36,997,887	39,034,439	41,561,608	2,527,169	6.47%
	EXCLUDED DEBT	2,416,364	2,861,428	4,284,286	1,422,858	49.73%
	NON EXCLUDED DEBT	3,119,939	3,388,382	3,136,260	(252,122)	-7.44%
01710	TOTAL DEBT	5,536,303	6,249,810	7,420,546	1,170,736	18.73%
01930	CAPITAL PROJECTS	1,710,343	500,000	-	(500,000)	-100.00%

Budget Summary Vote - All Funds

Section 2

DEPT. #	DEPARTMENT	2022 ACTUAL TOTAL	2023 ATM BUDGET TOTAL	2024 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01911	EMPLOYEE RETIREMENT	3,542,699	3,793,010	3,973,251	180,241	4.75%
01912	WORKERS COMPENSATION	242,622	350,000	357,000	7,000	2.00%
01913	UNEMPLOYMENT COMPENSATION	15,368	60,000	60,000	-	0.00%
01915	GROUP HEALTH INSURANCE	6,558,970	7,295,013	7,645,763	350,750	4.81%
01945	OTHER INSURANCE	688,747	690,250	750,000	59,750	8.66%
	Subtotal: BENEFITS & INSURANCE	11,048,405	12,188,273	12,786,014	597,741	4.90%
01960	SALARY CONTINGENCY	-	95,000	275,000	180,000	189.47%
01132	RESERVE FUND	-	450,000	450,000	-	0.00%
	TOTAL GENERAL FUND	67,516,302	71,677,750	76,175,904	4,498,154	6.28%
6000	WATER ENTERPRISE	2,390,107	3,108,623	3,136,512	27,889	0.90%
6100	SEWER ENTERPRISE	5,246,880	6,119,034	6,600,945	472,449	7.72%
6200	TRASH COLLECTION	1,299,725	1,666,972	1,785,721	118,749	7.12%
6300	FIELD MANAGEMENT	151,800	99,228	131,638	32,409	32.66%
6400	CABLE ACCESS	427,437	582,000	545,000	(37,000)	-6.79%
6500	STORMWATER	314,586	331,471	342,460	10,990	3.32%
	TOTAL ALL FUNDS	77,346,837	83,585,077	88,718,179	5,123,640	6.13%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01123 - Town Manager							
	Object Code	Account Description					
	51100	Salaries	501,249	522,022	539,624	17,602	3.37%
	51400	Longevity	4,300	3,800	3,800	0	0.00%
	Subtotal - Personnel		505,549	525,822	543,424	17,602	3.35%
	52200	Advertising Services	715	1,600	1,600	0	0.00%
	52450	Contracted Services	61,057	50,000	50,000	0	0.00%
	57300	Dues & Memberships	5,003	10,000	10,000	0	0.00%
	57400	Training/Conf./Courses	429	5,500	5,500	0	0.00%
	Subtotal - Expenses		67,204	67,100	67,100	0	0.00%
	Total 01123 -Town Manager		572,753	592,922	610,524	17,602	2.97%
01180 - Human Resources							
	Object Code	Account Description					
	51100	Salaries	223,984	234,009	247,600	13,591	5.81%
	51400	Longevity	2,500	2,500	2,600	100	4.00%
	Subtotal - Personnel		226,484	236,509	250,200	13,691	5.79%
	51730	Employee Hiring Costs	8,347	10,000	10,000	0	0.00%
	52200	Advertising Services	625	500	1,000	500	100.00%
	52450	Contracted Services	8,000		8,000	8,000	
	57300	Dues & Memberships	719	1,000	1,000	0	0.00%
	57400	Training/Conf./Courses	465	2,000	2,000	0	0.00%
	58590	Miscellaneous Expenses	1,505	3,000	3,000	0	0.00%
	Subtotal - Expenses		19,660	16,500	25,000	8,500	51.52%
	Total 01124 - Human Resources		246,144	253,009	275,200	22,191	8.77%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01138 - Central Purchasing							
	Object Code	Account Description					
	52450	Contracted Services					
	54150	Postage/Stamps/Reg Mail	29,201	42,000	42,000	0	0.00%
	54160	Printing	550	500	500	0	0.00%
	54200	Office Supplies	9,800	10,000	10,000	0	0.00%
	58420	Office Equipment	20,536	20,000	20,000	0	0.00%
	Subtotal - Expenses		60,087	72,500	72,500	0	0.00%
Total 01138 - Central Purchasing			60,087	72,500	72,500	0	0.00%
01139 - Telecommunications							
	Object Code	Account Description					
	53410	Telephone Expense	76,706	90,000	90,000	0	0.00%
	Subtotal - Expenses		76,706	90,000	90,000	0	0.00%
Total 01139 - Telecommunications			76,706	90,000	90,000	0	0.00%
01151 - Town Counsel							
	53040	Professional Legal Services	194,583	225,000	200,000	-25,000	-11.11%
	Subtotal - Expenses		194,583	225,000	200,000	-25,000	-11.11%
Total 01151 - Town Counsel			194,583	225,000	200,000	-25,000	-11.11%
01155 - Management Information Systems							
	Object Code	Account Description					
	51100	Salaries	377,272	377,829	430,525	52,696	13.95%
	51400	Longevity	4,500	4,400	4,800	400	9.09%
	Subtotal - Personnel		381,772	382,229	435,325	53,096	13.89%
	52450	Contracted Services	153,935	188,700	192,474	3,774	2.00%
	57100	Travel Expenses	720	1,000	1,000	0	0.00%
	58500	Purchases of Equipment	1,449	5,000	5,000	0	0.00%
	Subtotal - Expenses		156,104	194,700	198,474	3,774	1.94%
Total 01151 - Management Information Systems			537,876	576,929	633,799	56,870	9.86%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01161 - Town Clerk							
	Object Code	Account Description					
	51100	Sal Permanent Position	142,561	144,399	145,676	1,277	0.88%
	51400	Longevity	2,200	2,300	1,000	-1,300	-56.52%
	Subtotal - Personnel		144,761	146,699	146,676	-23	-0.02%
	52410	Maint. Service Contracts	250	300	300	0	0.00%
	52450	Contracted Services	4,369	10,000	10,000	0	0.00%
	54560	Dog Licensing Supplies	1,322	2,500	3,000	500	20.00%
	57100	In-State Travel	198	250	250	0	0.00%
	57300	Dues & Membership	525	600	600	0	0.00%
	57400	Training/Conf./Courses	943	1,700	3,500	1,800	105.88%
	Subtotal - Expenses		7,607	15,350	17,650	2,300	14.98%
Total 01161 - Town Clerk			152,368	162,049	164,326	2,277	1.41%
01162 - Elections							
	Object Code	Account Description					
	51200	Part-Time positions	2,782	27,765	25,015	-2,750	-9.90%
	Subtotal Personnel		2,782	27,765	25,015	-2,750	-9.90%
	52450	Contracted Services	6,872	27,350	27,350	0	0.00%
	55800	Misc. Supplies	909	5,600	5,600	0	0.00%
	57100	Travel Expenses	-	150	150	0	0.00%
	Subtotal Expenses		7,782	33,100	33,100	0	0.00%
	Offset: State Election Grant			(5,750)	(5,750)	0	0.00%
Total 01162 - Elections			10,564	55,115	52,365	-2,750	-4.99%
01163 - Board of Registrars							
	Object Code	Account Description					
	52450	Contracted Services	8,232	10,000	13,000	3,000	30.00%
	55800	Misc. Supplies		650	650	0	0.00%
	Subtotal - Expenses		8,232	10,650	13,650	3,000	28.17%
Total 01163 - Board of Registrars			8,232	10,650	13,650	3,000	28.17%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Finance							
01135 - Town Accountant							
	Object Code	Account Description					
	51100	Salaries	79,868	171,033	111,060	-59,972	-35.06%
	51400	Longevity	500	2,000	2,000	0	0.00%
Subtotal - Personnel			80,368	173,033	113,060	-59,972	-34.66%
	52450	Contracted Services	48,800	45,000	60,000	15,000	33.33%
	57300	Dues & Membership	516	750	750	0	0.00%
	57400	Training/Conf./Courses	4,612	3,000	3,000	0	0.00%
Subtotal - Expenses			53,928	48,750	63,750	15,000	30.77%
Total 01135 - Town Accountant			134,296	221,783	176,810	-44,972	-20.28%
01141 - Assessors							
	Object Code	Account Description					
	51100	Salaries	185,573	189,139	195,959	6,820	3.61%
	51400	Longevity	4,000	4,000	4,200	200	5.00%
Subtotal - Personnel			189,573	193,139	200,159	7,020	3.63%
	52420	Computer/Sftwr Maint Con	11,215	11,666	11,666	0	0.00%
	52450	Contracted Services	32,682	20,500	20,500	0	0.00%
	57300	Dues & Membership	350	300	300	0	0.00%
	57400	Training/Conf./Courses	350	2,400	2,400	0	0.00%
	57401	Revaluations			25,200	25,200	
Subtotal - Expenses			44,597	34,866	60,066	25,200	72.28%
Total 01141 - Assessors			234,171	228,005	260,225	32,220	14.13%
01145 - Treasurer and Collector							
	Object Code	Account Description					
	51100	Salaries	173,784	173,473	177,615	4,142	2.39%
	51400	Longevity	1,550	2,100	2,500	400	19.05%
Subtotal - Personnel			175,334	175,573	180,115	4,542	2.59%
	52300	Note & Bond Fees	2,750	4,900	4,900	0	0.00%
	52200	Advertising Services	231	1,000	1,000	0	0.00%
	53190	Legal Services	1,506	10,000	10,000	0	0.00%
	54000	Supplies	1,552	1,500	1,500	0	0.00%
	57010	Interest on Refunds		1,500	1,500	0	0.00%
	57300	Dues & Membership	400	460	460	0	0.00%
	57400	Training/Conf./Courses	1,454	2,000	2,000	0	0.00%
	57800	Miscellaneous Expenses		2,400	2,400	0	0.00%
Subtotal - Expenses			7,894	23,760	23,760	0	0.00%
Total 01145 - Treasurer and Collector			183,228	199,333	203,875	4,542	2.28%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01171 - Conservation Commission							
	Object Code	Account Description					
	51100	Salaries	58,954	65,000	83,220	18,220	28.03%
	51400	Longevity	1,000				
	Subtotal - Personnel		59,954	65,000	83,220	18,220	28.03%
	52200	Advertising	84				
	52450	Contracted Services		10,000	0	-10,000	-100.00%
	57100	Travel Expenses		300	300	0	0.00%
	57300	Dues & Membership	585	665	737	72	10.83%
	57400	Training/Conf./Courses		500	500	0	0.00%
	Subtotal - Expenses		669	11,465	1,537	-9,928	-86.59%
Total 01171 - Conservation Commission			60,624	76,465	84,757	8,292	10.84%
01175 - Planning & Zoning Board of Appeals							
	Object Code	Account Description					
	51100	Salaries	165,404	166,094	174,625	8,532	5.14%
	51400	Longevity					
	Subtotal - Personnel		165,404	166,094	174,625	8,532	5.14%
	52200	Advertising Services	305	1,400	1,400	0	0.00%
	52450	Contracted Services	12,625	15,000	15,000	0	0.00%
	54110	Mapping/Blue Print Supplies	275	750	750	0	0.00%
	54200	Office Supplies	180			0	#DIV/0!
	54600	Reference Books/Material	632	750	750	0	0.00%
	57100	Travel Expenses		600	600	0	0.00%
	57300	Dues & Membership	692	1,200	1,200	0	0.00%
	57400	Training/Conf./Courses	20	2,000	2,000	0	0.00%
	5****	Repairs & Maintenance		1,000	1,000	0	0.00%
	Subtotal - Expenses		14,729	22,700	22,700	0	0.00%
Total 01175 - Planning & Zoning Board of Appeals			180,132	188,794	197,325	8,532	4.52%
01172 - Open Space & Recreation							
	55800	Misc. Supplies	100	400	400		
	57300	Dues & Membership		50	50		
	Subtotal - Expenses		100	450	450	0	0.00%
Total 01172 - Open Space and Recreation			100	450	450	0	0.00%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01241 - Inspectional Services							
	Object Code	Account Description					
	51100	Permanent Positions	129,062	133,959	144,031	10,071	7.52%
	51190	Other Salaries	81,092	0	48,800	48,800	
	51400	Longevity	1,400	1,400	1,500	100	7.14%
	Subtotal - Personnel		211,553	135,359	194,331	58,971	43.57%
	54200	Office Supplies	502		500	500	
	54400	Auto Parts & Supplies	35			0	
	54600	Reference Books/Material	36	1,000	1,000	0	0.00%
	57100	In-State Travel		500	500	0	0.00%
	57300	Dues & Membership	370	500	500	0	0.00%
	57400	Training/Conf./Courses	1,284	1,500	1,500	0	0.00%
	5****	Electrical Car Fleet Maint.		2,500	2,500	0	0.00%
	Subtotal - Expenses		2,226	6,000	6,500	500	8.33%
	Total 01241 - Inspectional Services		213,779	141,359	200,831	59,471	42.07%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01210 - Police							
	Object Code	Account Description					
	51100	Salaries	2,098,649	2,537,870	2,814,275	276,405	10.89%
	51140	Salaries Animal Control	67,969	73,664	75,339	1,675	2.27%
	51310	O.T. to Cover Vacation	73,075	100,000	155,000	55,000	55.00%
	51320	O.T. to Cover Sick/Personal	74,277	142,642	150,000	7,358	5.16%
	51330	Regular O.T. Police	157,937	143,000	180,470	37,470	26.20%
	51335/51336	Retro Pay	28,660			0	
	51340	O.T. to Cover Court Time	9,337	15,000	15,000	0	0.00%
	51400	Longevity & Fringes	22,110	25,900	21,500	-4,400	-16.99%
	51410	Shift Differential	37,236	39,890	42,331	2,441	6.12%
	51420	Holiday Pay	89,905	110,000	125,000	15,000	13.64%
	51430	Officer in Charge Pay	4,443	4,673	5,472	799	17.11%
	51440	Other Incentive	163,616	248,650	244,125	-4,525	-1.82%
	51441	Quinn Bill	89,139	106,593	94,203	-12,390	-11.62%
	51810	O.T. to Cover In Service	62,253	67,407	71,533	4,126	6.12%
	51820	O.T. to Cover Other Training	39,458	34,525	36,518	1,993	5.77%
	51900	Uniform Exp/Allowance	22,742	33,075	34,275	1,200	3.63%
	Subtotal - Personnel		3,040,808	3,682,889	4,065,041	382,152	10.38%
	52410	Maint. Service Contracts	1,000	9,550	9,300	-250	-2.62%
	52420	Computer/Sftwr Maint Con	30,870	42,837	43,237	400	0.93%
	52450	Contracted Services	37,083	22,727	22,727	0	0.00%
	52720	Radio Equip Repair/Parts	470	10,500	10,500	0	0.00%
	54120	Photo Supplies/Film	1,361	5,039	5,039	0	0.00%
	54150	Postage/Stamps/Reg Mail	748	1,500	1,500	0	0.00%
	54200	Office Supplies	537	2,111	4,111	2,000	94.74%
	54400	Auto Parts & Supplies	43,551	35,000	35,200	200	0.57%
	54490	Firearms Supplies	18,212	26,597	32,536	5,939	22.33%
	54550	Animal Food/Supplies	13,726	14,650	14,650	0	0.00%
	54600	Reference Books/Material	1,004	2,650	2,650	0	0.00%
	55800	Misc. Supplies	6,761	2,900	2,900	0	0.00%
	55850	Food - Prisoner	1,366	1,200	1,200	0	0.00%
	57000	Other Charges - Lease	29,800	15,000	0	-15,000	-100.00%
	57100	In-State Travel	677	2,200	2,200	0	0.00%
	57300	Dues & Membership	12,124	10,530	22,214	11,684	110.96%
	57400	Training/Conf./Courses	22,114	28,750	31,250	2,500	8.70%
	57800	Other Misc. Expenses	1,864	5,000	5,000	0	0.00%
	58500	Purchase of Equipment					
	Subtotal - Expenses		223,267	238,741	246,214	7,473	3.13%
	Offset: Animal Control Payment From Holliston - 2 years			(76,000)	(76,000)	0	0.00%
	Total 01210 - Police Department		3,264,075	3,845,630	4,235,255	389,625	10.13%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01220 - Fire Department							
	Object Code	Account Description					
	51100	Salaries	1,572,562	2,356,196	2,268,301	-87,895	-3.73%
	51220	Call FireFighters	233	2,000	2,000	0	0.00%
	51230	ALS Coordinator		1,000	1,000	0	0.00%
	51240	E.M.T. Coordinator		1,000	1,000	0	0.00%
	51250	Training Coordinator		1,000	1,000	0	0.00%
	51260	IT/Maintenance Coordinator		2,000	2,000	0	0.00%
	51270	Operations Officer		1,000	1,000	0	0.00%
	51280	Investigator		1,000	1,000	0	0.00%
	51290	Public Info Officer		1,000	1,000	0	0.00%
	51300	O.T. & Recall/Beeper	144,427	105,000	105,000	0	0.00%
	51310	O.T. to Cover Vacation	210,430	230,000	220,000	-10,000	-4.35%
	51320	O.T. to Cover Sick/Personal	130,909	95,000	95,000	0	0.00%
	51335	Retro Pay	113,413			0	
	51400	Longevity & Fringes	21,096	23,400	23,900	500	2.14%
	51420	Holiday Pay	92,738	100,000	100,000	0	0.00%
	51440	Other Incentives Pay	21,138	17,250	17,250	0	0.00%
	51445	Sick Incentive	2,000			0	
	51450	Education Incentive Pay	11,778	26,690	29,343	2,653	9.94%
	51460	Training Incentive	69,857	93,026	91,267	-1,759	-1.89%
	51470	Detail Pay		0	0	0	
	51900	Uniform Exp/Allowance	27,097	29,800	31,800	2,000	6.71%
	Subtotal - Personnel		2,417,678	3,086,362	2,991,861	-94,501	-3.06%
	52410	Maint. Service Contracts	31,540	29,336	30,700	1,364	4.65%
	52420	Computer/Sftwr Maint Con	1,992	2,500	2,500	0	0.00%
	52450	Contracted Services	70,225	55,425	69,918	14,493	26.15%
	52720	Radio Equip Repair/Parts	7,331	5,500	5,500	0	0.00%
	54120	Photo Supplies/Film	503	500	500	0	0.00%
	54150	Postage/Stamps/Reg Mail	81	500	500	0	0.00%
	54200	Office Supplies	1,568	1,235	1,235	0	0.00%
	54220	Maintenance of Fire Equipment		45,000	50,000	5,000	11.11%
	54230	Traffic Signal Maintenance	10,399	15,000	15,000	0	0.00%
	54300	Maintenance Supplies	933	3,000	3,000	0	0.00%
	54600	Reference Books/Material	662	1,000	1,000	0	0.00%
	54750	E.M.S. Supplies	29,652	26,400	29,400	3,000	11.36%
	55800	Misc. Supplies	1,180	2,000	2,000	0	0.00%
	57000	Other Charges	989	2,000	2,000	0	0.00%
	57300	Dues & Membership	1,066	2,000	2,000	0	0.00%
	57400	Training/Conf./Courses	2,465	3,000	3,000	0	0.00%
	58500	Purchases of Equipment		35,000	65,000	30,000	85.71%
	58514	Ambulance License	1,600	2,100	2,100	0	0.00%
	Subtotal - Expenses		162,187	231,496	285,353	53,857	23.26%
	Offset - EMS Revolving Fund - Salaries/Benefits			(425,000)	(575,000)	-150,000	35.29%
				(73,954)			
	Total 01220 - Fire Department		2,579,865	2,818,903	2,702,214	-116,690	-4.14%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01544 - Human Services							
	Object Code	Account Description					
	51330	Salaries	432,972	528,892	535,280	6,387	1.21%
	51400	Longevity	5,640	7,570	6,700	-870	-11.49%
	Subtotal - Personnel		438,612	536,462	541,980	5,517	1.03%
	52450	Contracted Services	10,014	11,875	19,280	7,405	62.36%
	54400	Auto Parts & Supplies		1,000	1,000	0	0.00%
	55800	Misc. Supplies	1,027	750	750	0	0.00%
	57100	In-State Travel		600	600	0	0.00%
	57300	Dues & Membership	1,023	1,000	1,600	600	60.00%
	57400	Training/Conf./Courses	145	3,500	7,000	3,500	100.00%
	Subtotal - Expenses		12,209	18,725	30,230	11,505	61.44%
	Offset - Grants & Revolving Accounts			(91,903)	(119,106)	-27,203	29.60%
Total 01544 - Human Services			450,820	463,284	453,104	-10,181	-2.20%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01510 - Health Department							
	Object Code	Account Description					
	51130	Permanent Positions	158,236	141,706	146,999	5,293	3.73%
	51400	Longevity	1,000	1,000	1,100	100	10.00%
	51121	Clerical Overtime		2,500	2,500	0	0.00%
	Subtotal - Personnel		159,236	145,206	150,599	5,393	3.71%
	52450	Contracted Services	21,089	21,600	21,600	0	0.00%
	52500	Purch Nursing Services	8,967	10,000	38,000	28,000	280.00%
	54200	Office Supplies	10	200	200	0	0.00%
	55800	Misc. Supplies	113	300	300	0	0.00%
	57100	In-State Travel	96	250	500	250	100.00%
	57300	Dues & Membership	226	315	315	0	0.00%
	57400	Training/Conf./Courses	1,275	2,000	2,500	500	25.00%
	Subtotal - Expenses		31,775	34,665	63,415	28,750	82.94%
	Offset - Revolving Accounts			(5,000)	(5,000)	0	0.00%
Total 01510 - Health Department			191,011	174,871	209,014	34,143	19.52%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01610 - Library							
	Object Code	Account Description					
	51130	Salaries	321,234	315,800	341,423	25,622	8.11%
	51140	Longevity	3,000	3,300	1,300	-2,000	-60.61%
	Subtotal - Personnel		324,234	319,100	342,723	23,622	7.40%
	54150	Postage/Stamps/Reg Mail		121	121	0	0.00%
	54200	Office Supplies	2,402	2,500	2,500	0	0.00%
	54600	Reference Books/Material	57,133	72,575	75,000	2,425	3.34%
	55987	Technology Expenses	21,982				
	57300	Dues & Membership	15,300	15,300	15,300	0	0.00%
	57400	Training/Conf./Courses	1,644	300	300	0	0.00%
	Subtotal - Expenses		98,461	90,796	93,221	2,425	2.67%
Total 01610 - Library			422,695	409,896	435,944	26,047	6.35%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01543 - Veterans Services							
	Object Code	Account Description					
	57000	Veteran's District Assessmen	52,651	53,372	55,000	1,628	3.05%
	54200	Memorial Day Expenses	1,815	2,850	2,850	0	0.00%
	57350	Veterans Benefit Payments	62,314	75,000	75,000	0	0.00%
	Subtotal - Expenses		116,780	131,222	132,850	1,628	1.24%
Total 01543 - Veterans Services			116,780	131,222	132,850	1,628	1.24%
01192 - Public Buildings							
	Object Code	Account Description					
	51130	Permanent Positions	120,245	186,029	109,231	-76,798	-41.28%
	51400	Longevity	1,200	1,200	1,200	0	0.00%
	51300	Overtime		15,000	15,000	0	0.00%
	Subtotal - Personnel		121,445	202,229	125,431	-76,798	-37.98%
	52100	Utilities Expenses	165,389	218,000	250,000	32,000	14.68%
	52450	Contracted Services	155,002	200,000	200,000	0	0.00%
	54300	Maintenance Supplies	20,375	35,000	35,000	0	0.00%
	54400	Auto Parts & Supplies	63	1,800	1,800	0	0.00%
	55800	Misc. Supplies	7,043	10,000	10,000	0	0.00%
	57100	Travel Expenses		250	0	-250	-100.00%
	57400	Training/Conf./Courses	925	500	500	0	0.00%
	Subtotal - Expenses		348,796	465,550	497,300	31,750	6.82%
Total 01192 - Public Buildings			470,241	667,779	622,731	-45,048	-6.75%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01421 - Public Works Administration							
	Object Code	Account Description					
	51100	Salaries	87,722	114,980	155,019	40,039	34.82%
	51400	Longevity	1,285	1,285	1,285	0	0.00%
	Subtotal - Personnel		89,007	116,265	156,304	40,039	34.44%
	52450	Contracted Services					
	57100	In-State Travel		150	150	0	0.00%
	57300	Dues & Membership		1,000	1,000	0	0.00%
	57400	Training/Conf./Courses		2,000	2,000	0	0.00%
	58000	Capital Outlay					
	Subtotal - Expenses		-	3,150	3,150	0	0.00%
Total 01421 - Public Works Administration			89,007	119,415	159,454	40,039	33.53%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01422 - Public Works Highway							
	Object Code	Account Description					
	51130	Salaries	319,144	355,588	370,639	15,051	4.23%
	51300	Overtime & Recall/Beeper	20,995	22,000	22,000	0	0.00%
	51350	Beeper Allowance	11,199	12,500	12,500	0	0.00%
	51400	Longevity	2,406	2,406	2,406	0	0.00%
	51900	Uniform Expenses/Allowanc	4,621	5,000	5,000	0	0.00%
	Subtotal - Personnel		358,365	397,494	412,545	15,051	3.79%
	52000	Purchase of Services	2,958	500	500	0	0.00%
	52450	Contracted Services	120,069	113,500	143,500	30,000	26.43%
	52710	Office Equipment Lease		1,000	1,000	0	0.00%
	52720	Radio Equip Repair/Parts	115	100	100	0	0.00%
	52966	Stormwater Maintenance	49,874	30,000	30,000	0	0.00%
	529XX	Property and Trail Maintena	12,775	64,012	30,000	-34,012	-53.13%
	53410	Telephone Expense	247	500	500	0	0.00%
	54000	Supplies	2,230	2,000	2,000	0	0.00%
	54150	Postage/Stamps/Reg Mail	114	155	155	0	0.00%
	54200	Office Supplies	12	630	630	0	0.00%
	54300	Maintenance Supplies	178	900	900	0	0.00%
	54400	Auto Parts & Supplies	24,072	25,000	25,000	0	0.00%
	54430	Sign Supply-Road/Traffic	4,017	4,120	4,120	0	0.00%
	54450	Tools/Hardware	4,257	5,000	5,000	0	0.00%
	54710	Concrete	289	500	500	0	0.00%
	54720	Asphalt	38,044	30,000	30,000	0	0.00%
	54730	Gravel, Loam, Mulch	9,090	5,000	5,000	0	0.00%
	55800	Misc. Supplies	7,320	8,000	8,000	0	0.00%
	57300	Dues & Membership		100	100	0	0.00%
	57400	Training/Conf./Courses	2,129	2,500	2,500	0	0.00%
	58500	Purchase of Equipment					
	Subtotal - Expenditures		277,789	293,517	289,505	-4,012	-1.37%
	Total 01422 - Highway		636,154	691,010	702,050	11,039	1.60%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01491 - Cemetery Parks & Trees							
	Object Code	Account Description					
	51130	Salaries	204,319	217,030	236,667	19,637	9.05%
	51300	Overtime & Recall/Beeper	4,344	5,000	5,000	0	0.00%
	51400	Longevity	1,120	1,120	1,120	0	0.00%
	51900	Uniform Expenses/Allowanc	3,387	4,000	4,000	0	0.00%
	Subtotal - Personnel		213,170	227,150	246,787	19,637	8.64%
	52000	Purchase of Services	185	400	1,000	600	150.00%
	52410	Maintenance Service Contract		105	0	-105	-100.00%
	52450	Contracted Services	10,654	10,000	10,000	0	0.00%
	52965	Beaver Control	738	1,000	1,000	0	0.00%
	54000	Supplies	745			0	
	54150	Postage/Stamps/Reg Mail	115	150	150	0	0.00%
	54400	Auto Parts & Supplies	4,914	6,000	6,000	0	0.00%
	54420	Cem & Park Supplies	992	500	1,000	500	100.00%
	54450	Tools/Hardware	2,230	500	2,500	2,000	400.00%
	54460	Trees/Shrubs-Replacement		250	250	0	0.00%
	55800	Misc. Supplies	1,699	1,000	1,000	0	0.00%
	57300	Dues & Membership	355	100	100	0	0.00%
	57400	Training/Conf./Courses	948	1,500	1,500	0	0.00%
	58500	Purchases of Equipment					
	Subtotal - Expenses		23,575	21,505	24,500	2,995	13.93%
Total 01491 - Cemetery Parks & Trees			236,745	248,655	271,287	22,632	9.10%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01423 - Snow and Ice Removal							
	Object Code	Account Description					
	51300	Overtime	98,247	24,800	24,800	0	0.00%
Subtotal - Personnel			98,247	24,800	24,800	0	0.00%
	51350	Beeper Allowance	13,640	4,400	4,400	0	0.00%
	52450	Contracted Services	304,823	80,000	80,000	0	0.00%
	54400	Auto Parts & Supplies	46,467	15,000	15,000	0	0.00%
	54950	Sand, Salt, Etc.	210,595	125,000	125,000	0	0.00%
	55800	Misc. Supplies	2,927	5,000	5,000	0	0.00%
	58500	Purchases of Equipment	30,291	31,000	31,000	0	0.00%
Subtotal - Expenses			608,742	260,400	260,400	0	0.00%
Total 01423 - Snow and Ice Removal			706,989	285,200	285,200	0	0.00%
01424 - Streetlighting							
	Object Code	Account Description					
	52000	Purchase of Services	11,800	10,000	10,000	0	0.00%
	52100	Utilities Expenses	21,458	35,000	35,000	0	0.00%
Subtotal - Expenses			33,258	45,000	45,000	0	0.00%
Total 01424 - Streetlighting			33,258	45,000	45,000	0	0.00%
01429 - Combined Fuel Account							
	Object Code	Account Description					
	54800	Gasoline	94,358	110,000	110,000	0	0.00%
	54880	Diesel	61,470	50,000	55,000	5,000	10.00%
	55800	Misc. Supplies	4,255	5,000	7,000	2,000	40.00%
	52000	Purchase of Services			10,000	10,000	
Subtotal - Expenses			160,082	165,000	182,000	17,000	10.30%
Total 01429 - Combined Fuel Account			160,082	165,000	182,000	17,000	10.30%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Education							
01300 - Ashland Public Schools							
	Object Code	Account Description					
	51170	Salaries Instructional	28,695,784	30,003,668	31,697,258	1,693,590	5.64%
Subtotal - Personnel			28,695,784	30,003,668	31,697,258	1,693,590	5.64%
	52100	Other Expenses	6,978,724	7,903,805	7,903,805	0	0.00%
Subtotal - Expenses			6,978,724	7,903,805	7,903,805	0	0.00%
Total 01300 - Ashland Public Schools			35,674,508	37,907,473	40,211,608	2,304,135	6.08%
01399 - Keefe Tech Assessment							
	Object Code	Account Description					
	56910	Vocational School Assessme	1,323,379	1,126,966	1,350,000	223,034	19.79%
Subtotal - Expenses			1,323,379	1,126,966	1,350,000	223,034	19.79%
Total 01399 - Keefe Tech Assessment			1,323,379	1,126,966	1,350,000	223,034	19.79%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Debt Service & Capital							
01710 - Debt Service							
	Object Code	Account Description					
		Non-Excluded Principal	3,119,939	2,413,000	2,403,000	-10,000	-0.41%
		Non-Excluded Interest		646,882	583,260	-63,622	-9.84%
		Excluded Principal	2,416,364	2,152,000	1,315,000	-837,000	-38.89%
		Excluded Interest		1,481,540	3,741,398	2,259,858	152.53%
		Public Safety Offset		-750,000	-750,000	0	0.00%
		Bond Premium Offset		-22,112	-22,112	0	0.00%
		Ban Paydowns/Interest		198,500	0	-198,500	-100.00%
		Future Authorizations	0	130,000	150,000	20,000	15.38%
Total 01710 - Debt Service			5,536,303	6,249,810	7,420,546	1,170,736	18.73%
01930 - Capital							
	Object Code	Account Description					
	58000	Capital Items	1,710,343	500,000	0	-500,000	-100.00%
Total 01930 - Capital			1,710,343	500,000	0	-500,000	-100.00%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01911 - Employee Retirement							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51700	Middlesex Retirement	3,542,699	3,793,010	3,973,251	180,241	4.75%
Total 01911 - Employee Retirement			3,542,699	3,793,010	3,973,251	180,241	4.75%
01912 - Workers Compensation							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51710	Workers Comp Insurance	242,622	350,000	357,000	7,000	2.00%
Total 01912 - Workers Compensation			242,622	350,000	357,000	7,000	2.00%
01913 - Unemployment Compensation							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51720	Unemployment Comp.	15,368	60,000	60,000	0	0.00%
Total 01913 - Unemployment Compensation			15,368	60,000	60,000	0	0.00%

General Fund Detail

Section 2

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01915 - Group Health Insurance							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51700	Health Insurance - Town	1,484,903	1,630,680	1,649,600	18,920	1.16%
	51705	Health Insurance - School	4,075,522	4,570,133	4,456,320	-113,813	-2.49%
	51702	Health Insurance Waiver	117,003	122,000	122,000	0	0.00%
	51706	Medicare Part B Penalty	15,272	18,000	18,000	0	0.00%
	51709	OPEB Contribution	190,018	275,000	300,000	25,000	9.09%
	51712	Administrative Fee	27,325	27,600	28,200	600	2.17%
	51740	F.I.C.A.	617,212	668,100	688,143	20,043	3.00%
	51750	Life Insurance	24,353	25,000	25,000	0	0.00%
	51751	Long-Term Disability	7,362	8,500	8,500	0	0.00%
	51752	Health insurance contingency			400,000	400,000	
Offset: Charge Revolving Funds for Fringe Benefits				-50,000	-50,000	0	0.00%
Total 01915 - Group Health Insurance			6,558,970	7,295,013	7,645,763	350,750	4.81%
01945 - Other Insurance							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	57442	Police/Fire Health & Acc Ins	66,308	67,000	70,000	3,000	4.48%
	57460	MIAA Liability Package	621,200	622,000	678,500	56,500	9.08%
	57470	Public Officials Bond	1,239	1,250	1,500	250	20.00%
Total 01945 - Other Insurance			688,747	690,250	750,000	59,750	8.66%
01960 - Salary Contingency							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51000	Salary contingency		95,000	275,000	180,000	189.47%
Total 01960 - Salary Contingency			-	95,000	275,000	180,000	189.47%
Reserves							
01132 - Finance Committee Reserve Fund							
	Object Code	Account Description					
		Reserve Fund		450,000	450,000		
Total 01132 - Finance Committee Reserve Fund			-	450,000	450,000	0	0.00%
			67,516,302	71,677,750	76,165,904	4,488,154	6.26%

***SECTION 3 – EXECUTIVE OFFICE &
ADMINISTRATION***



Background

The Executive Office of the Town of Ashland is made up of the Select Board and the Town Manager. The Select Board is recognized by the General Laws of the Commonwealth of Massachusetts as the chief elected officials with the authority to enact rules and regulations establishing Town policies not otherwise governed by bylaw or by statute. The Board is composed of five members who are elected to staggered three-year terms. The powers and duties of the Select Board include appointing the Town Manager and various boards, committees and commissions, in addition to ratifying Town Manager appointments for Department Heads.



The Select Board also issue certain licenses and permits such as alcohol and entertainment; enforce special sections of the Town Code; and regulate the public ways. The Town Manager is appointed by the Select Board and is the Chief Executive Officer of the community.



Select Board members Steve Mitchell (far left), Joe Magnani (2nd from left), Brandi Kinsman (3rd from left), Yolanda Greaves, (3rd in from right), State representative, Jack Lewis (2nd from left), and Town Manager, Michael Herbert (far right) at new school groundbreaking.

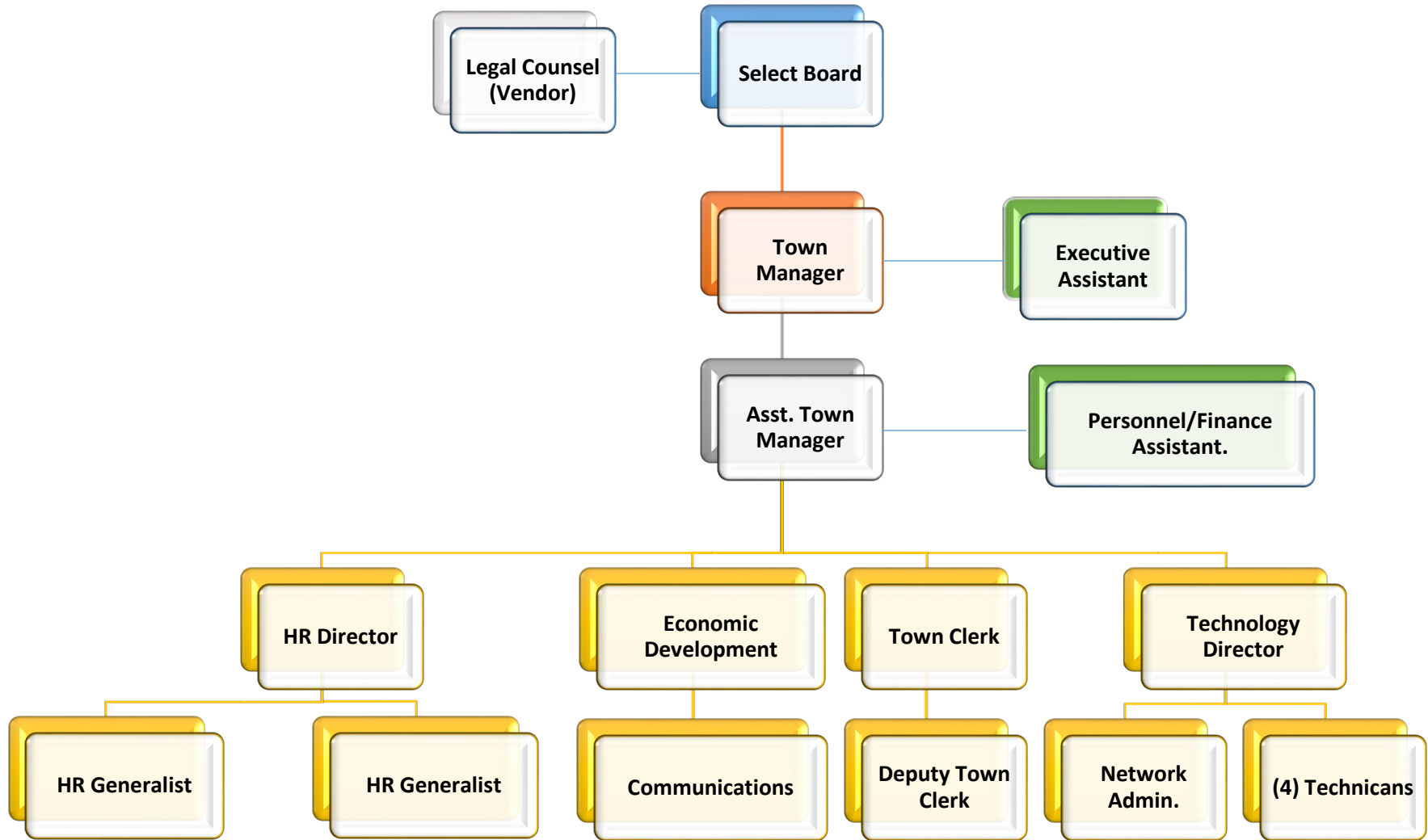
The Town Manager is responsible for managing the day-to-day operations of municipal government. The Town Manager appoints and removes department heads, subordinates and employees, and members of certain boards and commissions for which no other method is provided in the Town Charter or in the general laws. The Town Manager works closely with the Select Board to develop and implement policies and goals for the efficient and effective administration of Town government. The Executive/Town Manager’s Office oversees the Central Purchasing, Telecommunications and Legal budget. Also, included in the Administration function are the following: Human Resources, Technology, Economic Development, and Town Clerk.



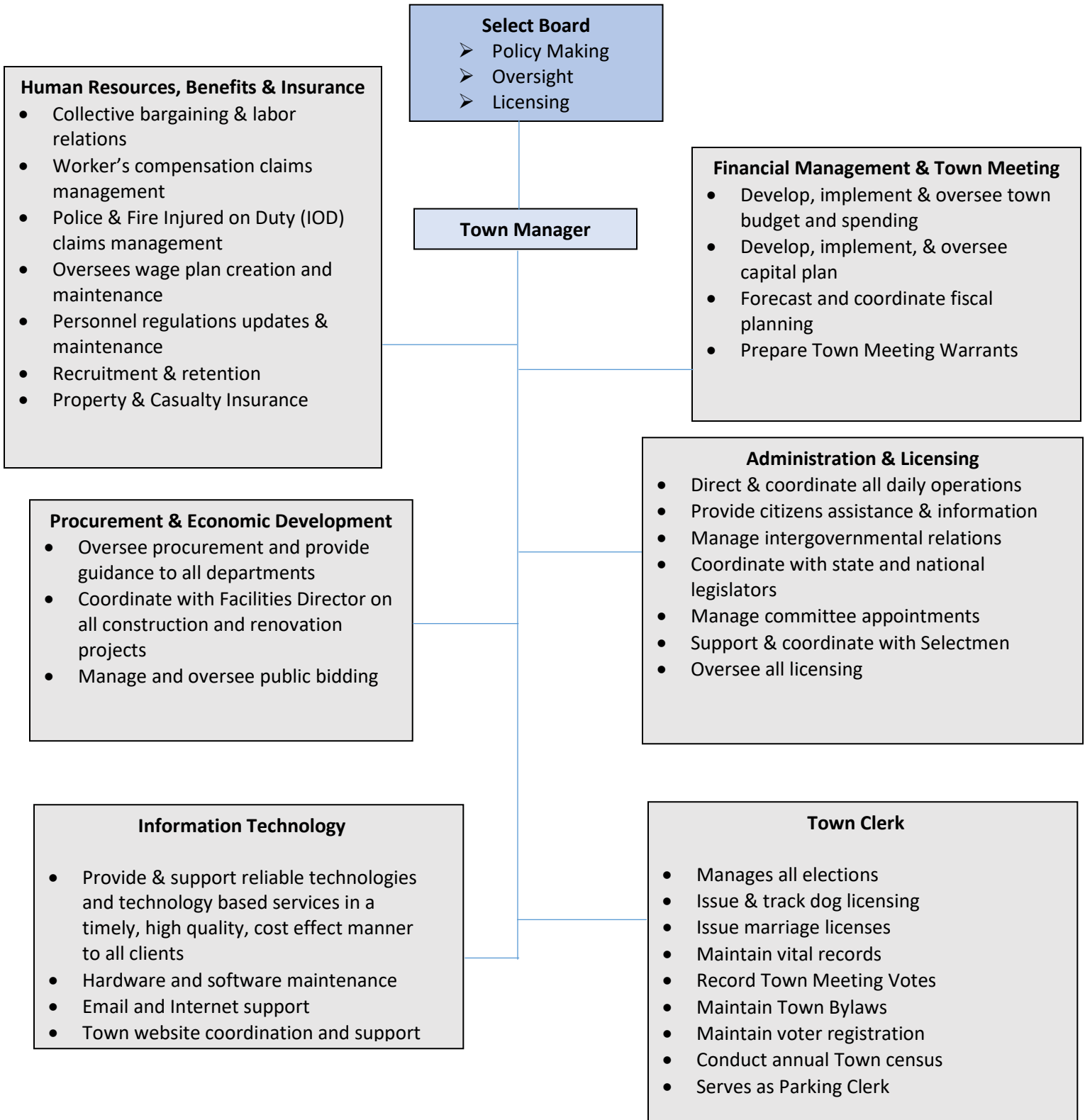
Town Manager, Michael Herbert



Organizational Chart



Programs and Services



Executive Office/Town Manager

The five-member Select Board is the chief policy making body of the Town of Ashland.

The Town Manager is appointed by the Select Board and is the Chief Administrative Officer for the Town. In this role, he appoints and oversees all municipal employees and establishes administrative policies and procedures.

The Assistant Town Manager oversees the Health and Human Services Departments, Community & Development Department, as well as, serves as Chief Procurement Officer, providing procurement guidance to all town departments and boards and committees.



In addition to the Town Manager and Assistant Town Manager, there are two other employees in the Town Manager's Office. The Executive Assistant and Personnel/Financial Assistant provide administrative support and handle various licensing, the Boston Athletic Association grant program administered through the Select Board, receiving cash receipts and subsequently turning them over to the Treasurer and Town Accountant's Office, invoices, departmental payroll, liability and disability insurance, and other functions.

The Town Manager's Office oversees several other departmental budgets including legal counsel, central purchasing, and telecommunications. The legal counsel budget covers legal advice to all departments related to labor, land-use, and general government issues. The central purchasing and

telecommunications budget provides services to other town-wide departments while still realizing the benefits of economies of scale through bulk purchasing.

Human Resources

The Human Resources Department was established in April 2016 with the hiring of Ashland's first Human Resources Director. Included in this department will be the Benefits Coordinator and Payroll Coordinator.

The Benefits Coordinator administers various employee benefit programs, such as health, life and dental insurance and manages all insurance billings. The Payroll Coordinator is responsible for all phases of payroll, including collecting and reviewing timesheets, payroll preparation, filing federal and state tax reports, and maintaining the employee and payroll database.



*Human Resources Director,
Katherine Bird*

The Human Resources Department is responsible for employee recruiting efforts, advertising, applicant tracking, scheduling and conducting interviews with hiring managers in accordance with established process. The HR Department Head will also be responsible for conducting new hire background checks, scheduling pre-hire screenings, orientation, enrollment, management of all related paperwork.

The Department is responsible for creating and implementing the performance evaluation processes, monitoring and coordinating worker's compensation, 111F, and unemployment programs and claims, management and maintenance of human resources records, researching issues and preparing documents, related to employment, collective bargaining, grievances, and related personnel issues.

Through strategic partnerships and collaboration, the Human Resources Department engages, cultivates, and supports a high performing and diverse workforce, fostering a healthy, safe, and productive work environment. Human Resources staff are systematically focused on improving individual and organizational effectiveness by anticipating and meeting shifting needs, a pillar of which is championing career and professional growth.

CORE VALUES:

Focus on Our Customers: We have a passion for service and are committed to knowing Town employees' businesses, anticipating their needs, and exceeding expectations.

Act as a Resource: We are a knowledgeable, approachable, professional resource providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. We develop and communicate policies and procedures that balance the needs of employees and of the Town while ensuring compliance with federal, state, and local laws.

Champion Employee Development: We are committed to maximizing the potential of every individual and to support and promote the Town as a learning organization.

Encourage Communication: We solicit the input of others and strive for transparency and inclusiveness.

Celebrate Teamwork: We encourage the diversity of thoughts, experiences, and backgrounds and celebrate participation and partnership in all of our endeavors.

Embrace Change and Innovation: We are open to possibility and foster creativity and risk-taking to support continuous improvement.

Model Leadership: We lead by example and advocate equitable treatment in our behaviors, policies, and practices.

Promote Honesty, Integrity, and Trust: We honor our commitments and conduct business in a manner that promotes fairness, respect, honesty, and trust.

Town Clerk

The Town Clerk is appointed by the Town Manager and is the keeper of the Town Seal, the Recording Officer, the Registrar of Vital Statistics, Public Records Access Officer, the Public Information Officer, Commissioner to Qualify, and serves as a Notary Public for the Town. In this role, the Town Clerk administers oaths to every board, committee, and commission member. The Town Clerk sets forth administrative policies and procedures and follows the laws of the Town of Ashland and the laws of the Commonwealth. The Town Clerk has the additional responsibility of Parking Clerk. The Town Clerk is the keeper of the coveted Boston Post Cane.



On April 4, 2022, Town Manager, Michael Herbert, swore Cindy Livingstone into office as the Official Town Clerk for Ashland. Previously, Cindy had worked as the Assistant Town Clerk and Records Access Officer for a little over five years and has demonstrated professional excellence in all facets of the Town clerk's office. Congrats, Cindy!

The Town Clerk's Office ensures accurate compliance with the changing of State Laws relative to the Town Clerk and Registrars of Voters and provides efficient and courteous service to the general public.

The Department's primary responsibilities are the following:

- Conduct all elections in conformance with federal and state laws and regulations, prepare the ballot for local elections, certify and report results, and administer campaign finance laws for local elections.
- Record, file, index, and certify all documents, licenses, permits, and vital statistics (births, deaths, and marriages).

- Serve as Clerk to Town Meeting, take attendance, certify votes, submit bylaw articles to the Attorney General for approval, and publish and codify the Town's Zoning and General Bylaws.
- Conduct an annual listing of all residents/voters, maintain the State's Central Voter Registry, publish the Annual Street List and submit the annual prospective Juror's list.
- License dogs, storage of flammable materials, and raffles.
- Maintain a high level of customer service providing general information to both the public and other Town departments.
- Swear in newly elected officials, police officers, and appointed/ reappointed committee members.
- Certify nomination papers, petition forms, residency, and voter certificates, welcome home bonus certificates, and warrant articles.
- Oversee all public records for all departments, boards and committees in town.

Technology



*Information Technology Director,
Paul Carpenter*

Ashland's Municipal Information Technology Department is dedicated to providing and supporting reliable technologies and technology-based services in a timely, high-quality, cost-effective manner to all clients of its municipal government. In the process of contributing to an efficient and productive Municipal government, the department has established the following guiding principles, in order to, provide focus for the delivery of its mission:

Information Technology has become a vital component in every department's service delivery methods. As strategic plans are developed for each facet of Municipal government, Information Technology will play a key role in ensuring the advancement of the overall organizational goals. The adoption of new technology will be driven by this organizational need and the necessity to provide public service that is dramatically more effective.

Information Technology's role in Municipal government is to serve as internal consultants providing high-quality responsive service. The very nature of technology being a core component of each department's mission demands superior service and reliability. Attention will be given to the effective use of customer service methodologies to promote the effective use of technology.

Municipal government needs to exploit new technologies to improve service without incurring research-and-development costs. Budget limitations demand that the implementation of new technologies be done using best practices methods. Aligning IT with organizational goals will ensure that projects are performed to promote service and not for technical acclaim.

The industry-wide technical environment is growing in breadth and complexity every day. Serving a

diverse organization with multiple objectives can easily lead to the creation of separate islands of information and technology. Standardization of the technical environment is essential in providing appropriate solutions and support. Again, aligning IT with the overall goals of the organization will provide a focus on installed technology and support.

Many solutions exist today for Municipal government applications that were not available just a short time ago. Additional statewide programs are becoming available that will drastically change the operations of various departments. Information Technology will work to determine the known best practices to improve the effectiveness of each department's technical solutions.

Constant attention must be given to technology trends and cycles to get the most value for the investment placed in technology. Increased use and complexity of technology has not always resulted in an increase in funding. Continual budget planning will guarantee that the investment is worthwhile while keeping the technology current and effective.

The product of an effective service organization is the infrastructure of personnel and equipment that supports the operation. Increased funding for personnel and equipment has provided the foundation. Emphasis on service delivery and an increased value on staff, clients, and vendors will provide the opportunity to maintain and promote the IT workforce as a superior service organization.

Economic Development

The mission of the Economic Development department is to encourage, promote, and support growth and development within the town. For Ashland, this means a focus on retaining and attracting businesses that will expand and strengthen the business community while preserving the character and charm of Ashland.



Official Ribbon cutting ceremony at Zeta Fencing on February 16, 2022

The Economic Development Department has created organizational structures and processes to effectively support economic development initiatives that will enable businesses to grow and prosper. Supporting the existing business community in Ashland is as important as recruiting new development. Fostering relationships with business owners, realtors, developers and land owners is a primary focus of the director.

The Economic Development Department will continue to work diligently to grow its commercial base

and stabilize tax burdens on residents. The department will continue to focus on the comprehensive economic development plan that has improved opportunities available to the town today. A successful economic development program consists of having a skilled workforce, an environment that is supportive of job creation, a receptive business climate, and a high quality of life for residents.

Selected Accomplishments During Fiscal Year 2023**Human Resources**

- Maintain online/virtual open enrollment period for schools and Town employees and retirees.
- Pared through old files and obtained approval for destruction of older items, creating much needed storage space.
- Began analysis phase for changing the payroll timesheet forms to electronic approval and submission.
- Maintain communication via the Town's website in areas such as documents and benefits.
- Simplification of the transition process from active employee to retiree on health insurance and the retirement board process.
- On-time completion of the Health Insurance Responsibility Disclosure form through Mass TaxConnect.
- Worker's Compensation Claim Listing, changed the listing to include more detailed information as required by DLS Workplace Safety rules and regulations.

Town Clerk

- Completed 2020 Federal Census/Added an additional precinct/re-drew the precinct lines in FY2022 with no cost to the Town of Ashland. This was a team effort with the Town Clerk's Office Staff and the Town Planner. This was a culmination of efforts on all sides to add an additional precinct to the Town of Ashland as our population has increased. The capturing of these new addresses benefits the Town financially as for every resident we can claim, the Town receives monies to disperse to the school department, the DPW etc. under the Town's umbrella.
- Submitted all bylaw amendments voted at town meeting to the Attorney General's Office for approval. All the bylaws in Ashland are up to date as of December 2021.
- Completed bond certification documents to be filed by the Treasurer's Office and submitted loan authorization materials to the Department of Revenue.
- Completed the task of assisting with documents to set the tax rate which was just approved in December 2021.
- Handled 375 Public Records Requests in calendar year 2021 (FY22 included) as of December 2021
- Oversaw many Open Meeting Bylaw Complaints (Nine since July 2021). Collaborated with Town Counsel and many different departments to achieve this goal. It is still ongoing.
- Successfully managed to run the Town Clerk's office with the ongoing pandemic while keeping the doors open to the public and ensuring that the office was staffed.
- Successfully managed to set up for a Special Town Meeting on December 1, 2021 while certifying votes and meeting minutes in a timely manner.

- Kept the VRIS (Voter Registration Information System) owned by the Secretary of State) up to date on a daily basis. This ensured that anyone who wished to register to vote, was able to do so
- Certified many petitions that were submitted to us in an effort to be placed on the State Election Ballot in November of 2022.

Technology**School Camera Additions**

- In the Summer of 2022, Funding was secured for the addition of 9 Verkada security cameras to the interior of the High School. Along with the 8 cameras installed in 2021, this brings a total of 17 to key areas in the interior of the High School, readily accessible to the Building Administration.

Department of Public Works Security Cameras

- A site survey of the Public Works facility was performed to determine the necessary quantity and placement of security cameras to replace the existing surveillance system that had failed. Shortly thereafter, funding was secured to purchase and install 17 Verkada cameras at the Public works facility, mostly outside, but with 2 within the garages. Given the value of the equipment and supplies in the Public Works facility, a working and useable security system is required. This system was chosen because it fits in with our existing security infrastructure, and is easily managed and referenced by Public Works administration.

Animal Control Security Cameras

- A site survey of the Animal Control Facility on Ponderosa Rd. was performed to determine the necessary quantity and placement of security cameras. Funding was then secured to purchase and install 6 Verkada security cameras at the facility with coverage of the interior and exterior.

Downtown Utility Undergrounding Project

- The movement of utilities from utility poles to underground conduit throughout downtown directly impacts the Town's infrastructure due to the fact that the municipal fiber network physically resides on every street affected by the project. The Technology department has worked and communicated regularly with the project management team to insure that our infrastructure components have been considered when designing the conduit layout, and followed up during construction to insure that what was planned for was constructed. At the time of writing, the majority of the underground conduit has been laid, and Phase II (Spring 2023) will see the lateral connections into buildings including Town Hall installed and populated with our fiber-optic cabling.

Water Treatment Connectivity Upgrade

- Following a total hardware failure of the firewall at the Howe St. Water Treatment Plant, and an ensuing assessment of their connectivity needs, the failed firewall was replaced by a more robust firewall with High Availability. This new hardware selection consists of two identical firewall devices that exist in parallel, with the secondary taking over as primary if the primary fails for any reason. This firewall provides the secure access tunnels required for both remote telemetry, and communication with the rest of the Public Works Water/Sewer department sites.

Traffic Signal Remote Management

- The Technology Department has worked with both the company that procures/installs our traffic management equipment, as well as the town staff that manage the programming of that equipment to come up with a means for the signals to be remotely monitored as well as remotely managed. Working with our primary fiber-optic contractor, we have identified a physical route for that means of communication, as well as both demarcation points.

Public Safety Building – Televisions and Digital Signage

- As part of the larger building project, the Technology Department was able to mount all of the 50-55” televisions specified in the project plans. Every screen was provided with network connectivity and electricity, with several being slated for digital signage and information display.

Public Safety Building – Infrastructure Deployment

- As part of the larger building project, the Technology Department was able to receive, configure, and deploy most of the network infrastructure. Several chassis’ switches as well as several distribution switches were deployed and patched to provide connectivity to every endpoint in the building. Due to supply chain issues, we are still awaiting delivery of the Wi-Fi infrastructure.

Public Safety Building – Security Cameras/Access Control

- As part of the larger building project, the Technology Department has spent a significant amount of time liaising with the project’s security subcontractor to integrate the new security camera and access control systems into our existing environment. This project has added over 80 security cameras and 61 doors with access control. Once installation is complete, The Technology Department will continue to manage the equipment and programming.

Mindess School Building Project

- The Technology Department has worked extensively with the architects and project management team to come up with the technology needs for the new Mindess Elementary school, as well as the bid package requirements for that technology equipment. With the benefit of having done the same for the joint Public Safety Facility, the department was able to address the technology needs in a timeframe suitable to account for most known supply chain issues. This project will be completed in the Fall of 2023.

Economic Development

- Served as lead for DHCD/HUD Microenterprise grant (\$4.95 million for 23 communities)
- Supported Business Incentive Grant Program (\$46,949 in FY2023 as of 1.30.23)
- Welcomed 5 new business to town
- Served as lead for MOBD Pilot Program Grant (\$250,000, with Natick and Framingham)
- Supported annual events, including pivoting to virtual and adding a new event to encourage community engagement
- Assisted businesses in understanding and engaging with town re: permitting, licensing, site selection, relocation/expansion opportunities, business development
- Current and up to date website page with business directory and business resources
- Created a revised print and online guide to Ashland for easily accessible information
- Created Ashland Access – quarterly publication to inform residents of activity in town
- Created first Economic Development Annual Report
- Created multiple events to bring people into the downtown area to help stimulate economic activity.
- Completed season 5 of The Corner Spot opening it up to non-profit organizations and adding on two new annual events.

Goals for Fiscal Year 2024

Human Resources

- **Create a culture that is Employee Centric (Community Goal #2)**

With trust and alignment employees feel heard and are able to understand the why behind decisions that are being made. Create more opportunities for professional development whether they are internal, online, or external.

Promote a safe working environment, plan and hold safety training across all buildings on an annual or bi-annual schedule. Debrief the safety training afterwards, discuss potential improvements that can be made in our buildings to ensure all employees have what is needed in case of an emergency.

Complete a market analysis to ensure equitable wages in both our Union and Non-Union workforce. Establish wages that are competitive in today's workforce. This will assist us in recruitment efforts, employee retention, and employee morale.

Complete stay interviews, department heads should discuss with current employees what they like best about their roles within the Town as well as what they believe we could do better. Collect the ideas in one central location to discuss potential implementation to better our working environment.

Foster more opportunities for communication outside of the normal everyday office environment. Host monthly Birthday celebrations to bring employees together one time per month to talk and enjoy a special treat. Encourage department heads to host team outings, lunches, and/or dinners to create more opportunities for teams to build relationships.

- **Increase cross departmental collaboration**

Facilitate semi-annual department head meetings to include all departments with the expectation that information is then shared with all levels of the organization.

Celebrate teamwork whether big or small. Champion shout outs for a well done presentation, a customer service interaction gone well, etc. Encourage employees to speak up if they see something good, promote positivity.

Host an all-hands meeting annually or semi-annually to discuss operations.

- **Increase efficiency in the organization**

Research and implement new ways to improve efficiencies such as electronic onboarding, electronic timesheets, digitize personnel & payroll records (active & terminated).

Town Clerk

- To have an accurate account of all Ashland Residents
- Ensure a smooth election year for local officials
- Continue scanning documents for historical database
- Continue to assist the public with services and public record requests
- Successfully multi-task the handling of the daily customers at counter as well as on the phone
- Successfully manage and continue to maintain the online meeting posting database
- Successfully manage and continue to maintain a current and accurate database of all appointed and elected officials
- Preside over the Annual Town Meeting, Annual Town Election and the Special Town Meeting

- Continue ongoing goal to scan vital record documents monthly
- Maintain the online payment system for the Town Clerk which affords residents/taxpayers the ability to pay online rather than come to Town Hall **(Community Goal 2)**
- Increase use of online dog licensing program to capture all unlicensed dog

Technology

- Upgrade townwide phone system to support Kari's Law and Ray Baum's Act. To be compliant with Kari's Law, it requires direct dialing of 911, without dialing a '9' first, from government institutions, educational facilities, hotels, etc. **(Community Goal 2)**
- Munis upgrade – in FY24, the Town is required by Tyler Technologies to upgrade our current MUNIS 11.3 environment to Enterprise ERP ver 2021, as Tyler is retiring version 11.3
- Online payments-building and planning: Continue working with building and planning to ensure that online payments for permitting are live.

Economic Development

- Business Attraction & Retention: Market Ashland to a wider audience targeting specific sectors while nurturing existing relationships. **(Community Goal 5)**
 - Work with regional partners such as the MWVB, MW495 Partnership, MW Chamber of Commerce to increase brand recognition of region and Ashland utilizing a larger platform for a greater reach.
 - Strengthen relationships with local realtors to grow resources need to market Ashland to commercial business.
 - Work with local community groups in neighboring towns to encourage growth in the region with collaborative projects

Measureable Goal: Increase commercial tax revenue 2%

- Land Use and Supply: Catalog land that is available for commercial growth. Identify key locations and best use scenarios for this space. Target direct outreach for potential needs to fill space that will benefit the town. Continue to target blighted areas and look for ways to turn these properties into a successful investment for the town and developer. **(Community Goals 4, 5)**
 - Work with town leaders to focus on town land as well as privately owned land to determine best uses.
 - Create an inventory list of available space and survey town for best possible ideas that would gain town support.
 - Focus areas: 6 Chestnut Street, Route 126, Homer Ave., Olive Street, Valentine Property
 - Create one new space in town that brings vitality and commercial growth to the area.
Increase tax rate

Measureable Goal: Create one new space in town that brings vitality and commercial growth to the area.

- Community Outreach: Craft inviting community events in spaces downtown and use them as outreach opportunities to create and sustain relationships, especially amongst non-engaged sectors of the community. **(Community Goals 1, 3, 4)**
 - Increase the amount of participants at events by 5% by creating inclusive events and bringing the information to third-party affiliates to reach different community members such as building relationships with congregate areas, places of worship, education facilities, community organizations, etc.

- Provide Accurate and Timely Information: Provide credible, reliable, and timely content by working with other departments to actively maintain updated webpages, and communicate information through both digital and print mediums to all stakeholders. **(Community Goal 3)**
 - Meet with Department Heads quarterly and community organizations annually to create content for external communications and provide support on as needed basis to update content on the Town of Ashland's website. These efforts aim to achieve an increase in webpage traffic by 5%.

Performance/Workload Indicators

Town Manager

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated
Insurance Claims	30	17	16	30	30
Cell Phones	65	74	89	95	95
Select Board Meetings	36	38	37	40	40
Fleet	128	133	140	145	145
Tablets	6	5	9	12	12
Connectivity Devices	33	23	24	25	25
Volunteer Boards	30	29	31	35	35
Procurements	14	14	20	20	20
Appointments	53	64	35	50	50
Grant Applicants	43	8	34	40	40
Our Postage Machine	\$15,000	\$20,000	\$10,000	\$15,000	\$15,000
Postage - Kelley and Ryan	\$10,657	\$15,612	\$21,079	\$26,000	\$26,000
Federal Express	\$298	\$1,137	\$382	\$400	\$400
Talent Bank Forms	38	39	40	40	40
Liquor Licenses	25	24	24	25	25
Amusement	4	9	9	9	9
Entertainment	10	10	11	11	11
Common Victualler	65	65	66	66	66
Class II	26	24	20	22	22
Class III	1	1	1	1	1
Hearings	31	11	12	20	20

Communications

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Facebook Page Views	14,469	11,107	12,500	12,500	12,500
Facebook Av. Post Reach	865	1,061	1,114	1,170	1,200
Facebook Page Impressions	887,624	706,310	918,203	1,193,664	1,200,000
Instagram Profile Views	1,357	2,385	3,000	4,000	4,100
Instagram Website Clicks	37	157	196	245	300
Twitter Followers	1,160	1,199	1,498	1,873	1,900
New Newsletter Contacts	510	600	650	700	750
Newsletter Sends	313,563	227,689	604,592	437,808	650,000
Newsletter Opens	161,452	107,412	290,204	210,148	330,000
Newsletter Click Thrus	22,037	12,292	30,229	21,890	35,000

Human Resources

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Average number of sick hours taken by Town employees	65.64	59.27	74.26	55.00	60.00
Worker's Compensation/IOD cost	310,842	279,527	242,621	240,000	261,074
Number of unemployment claims	55	37	6	10.00	32
Number of new hires	191.00	132.00	228	150.00	115
Average length of service for Town employees	13.83	12.16	12.83	11.75	11.00
Employee-to-HR ratio for TOWN employees	80:1	80:1	100:1	93:1	100:1
OT costs for Town employees	945,129	1,136,847	1,269,388	1,150,000	1,117,121
Female to Male ratio for Town employees	N/A	N/A	123:91	113:95	110:103
Diversity ratio for Town employees (white to non-white)	N/A	N/A	204:10:00	198:10:00	199:14:00
Number of PT Town employees	90.00	80.00	87.00	71.00	85.00
Number of hours taken due to COVID-related reasons	335.00	2,909.50	2,267.85	300.00	300.00
Number of Workplace accidents	82	41	56	35	48.5
Unemployment costs	31,575	107,742	15,367	12,304	17,000
Number of Online applications	575	426	364	288	326

Town Clerk

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Marriage Intentions	39	76	77	90	90
Birth Certificates	329	237	446	300	300
Death Certificates	544	554	558	600	600
Marriage Certificates	95	71	112	80	80
Cemetery Deeds	9	17	23	0	0
Notary Service	186	40	54	40	40
Business Certificates	60	114	79	125	125
Underground Storage	8	9	9	9	9
Raffle Permits	5	0	3	5	5
Dog Licensing	1,481	1,394	1,535	1,600	1,600
Public Records Requests	236	355	398	400	400
Commission to Qualify	55	73	106	85	85
Registered Births	214	190	206	220	220
Registered Deaths	146	149	120	150	150
Registered Marriages	48	50	62	60	60
Number of Elections	2	3	1	3	2
Number of Early Voting Days	42.5	110	0	110	42.5

Technology

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Accounts created/deactivated	-	598	624	650	680
Accounts archived	-	74	85	95	100
Devices purchased/deployed	824	1143	585	800	860
Systems imaged / restored	-	195	280	305	305
Servers managed	60	50	50	50	62
Security device installation	85	104	131	154	270
Tickets resolved - Schools	1,108	1,127	1,200	1,200	1,055
Tickets resolved - Town	172	194	215	225	182
Devices Managed	4,030	4,628	4,916	5,200	5,000
Public records	11	13	18	20	21
Chromebooks repaired	136	655	588	550	800
Infrastructure devices managed	-	850	892	1,092	1,100
Software services supported	49	58	64	69	73

Economic Development

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Number of Business Certificates	73	69	75	80	85
% of commercial base in town	5.58%	5.40%	5.25%	5.25%	5.25%
Number of attendees at CultureFest	100	300	125	500	500
Number of attendees at Opening day	0	250	250	450	500
Number of attendees at FallFest	0	350	400	550	550
Number of attendees at Shop on the spot	0	150	100	250	200
Number of pop up businesses that utilized The Corner Spot Shed	14	0	8	12	8
Number of total events at The Corner Spot	51	0	60	70	70
Number of total businesses supported by The Corner Spot	37	0	45	52	52
Funds provided by the Business Incentive Program	\$52,615	\$173,435	\$77,632	\$83,000	\$88,000
Number of businesses helped through business incentive program	6	6	8	10	12
Funds provided by State Grants -HUD1 and MOBD	\$0	\$0	\$436,570	\$0	\$0
Number of businesses helped through State Grant Funding -HUD1 and MOBD	0	0	32	0	0

Position Summary Schedule – Executive Office & Administration

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
Town Manager’s Office				
Town Manager	1.0	1.0	1.0	-
Asst. Town Manager/Procurement	1.0	1.0	1.0	-
Procurement/Capital Specialist	1.0	1.0	0.0	(1.0)
Executive Assistant	1.0	1.0	1.0	-
Personnel/Financial Assistant	1.0	1.0	1.0	-
Economic Development				
Economic Development Director	1.0	1.0	1.0	-
Communications Coordinator	1.0	1.0	1.0	-
Information Technology				
Director of Technology	1.0	1.0	1.0	-
Network Administrator	1.0	1.0	1.0	-
Computer Technicians	3.0	3.0	4.0	1.0
Human Resources Department				
Human Resources Director	1.0	1.0	1.0	-
HR Generalist	1.0	1.0	1.0	-
HR Generalist	1.0	1.0	1.0	-
Town Clerk’s Department				
Town Clerk	1.0	1.0	1.0	-
Deputy Town Clerk	1.0	1.0	1.0	-
Total	17.0	17.0	16.0	-

Personnel Note: There are two personnel changes proposed for the FY24 budget in these departments. The Town eliminated the position of Procurement/Capital Specialist and the duties have been absorbed elsewhere. In addition, there is an additional computer technician budgeted in the IT department. The net change in executive office and administration is zero. The HR department converted the Payroll Coordinator and Benefits Coordinator position to HR Generalist positions effective in FY22.

Regarding the Town Clerk’s office, the number of election workers vary from year to year depending upon the number of elections (i.e. presidential, primaries, local elections). Also, the Registrars are not employees of the Town, rather they are volunteers. As such, election workers and registrars are not listed above.

Budget Changes or Initiatives

Town Manager

The Town Manager’s budget is increasing by \$17,602 or 2.97%.

Personnel costs increased \$17,602 due to salary increases for current staff.

			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
01123 - Town Manager							
	Object Code	Account Description					
	51100	Salaries	501,249	522,022	539,624	17,602	3.37%
	51400	Longevity	4,300	3,800	3,800	0	0.00%
Subtotal - Personnel			505,549	525,822	543,424	17,602	3.35%
	52200	Advertising Services	715	1,600	1,600	0	0.00%
	52450	Contracted Services	61,057	50,000	50,000	0	0.00%
	57300	Dues & Memberships	5,003	10,000	10,000	0	0.00%
	57400	Training/Conf./Courses	429	5,500	5,500	0	0.00%
Subtotal - Expenses			67,204	67,100	67,100	0	0.00%
Total 01123 -Town Manager			572,753	592,922	610,524	17,602	2.97%

Town Counsel

The legal counsel budget decreased \$25,000 or 11.11% from FY23. This account has been decreased to be more in line with spending in previous years and ongoing legal issues.

01151 - Town Counsel			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	53040	Professional Legal Service	194,583	225,000	200,000	-25,000	-11.11%
Subtotal - Expenses			194,583	225,000	200,000	-25,000	-11.11%
Total 01151 - Town Counsel			194,583	225,000	200,000	-25,000	-11.11%

Central Purchasing

The central purchasing budget is being level funded at \$72,500.

01138 - Central Purchasing			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description						
52450	Contracted Services						
54150	Postage/Stamps/Reg Mail		29,201	42,000	42,000	0	0.00%
54160	Printing		550	500	500	0	0.00%
54200	Office Supplies		9,800	10,000	10,000	0	0.00%
58420	Office Equipment		20,536	20,000	20,000	0	0.00%
Subtotal - Expenses			60,087	72,500	72,500	0	0.00%
Total 01138 - Central Purchasing			60,087	72,500	72,500	0	0.00%

Telecommunications

The telecommunications budget has remained level funded for the FY24 Budget.

01139 - Telecommunications			2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description						
53410	Telephone Expense		76,706	90,000	90,000	0	0.00%
Subtotal - Expenses			76,706	90,000	90,000	0	0.00%
Total 01139 - Telecommunications			76,706	90,000	90,000	0	0.00%

Economic Development

The Economic Development budget has been zeroed out of the FY24 general fund budget. At the May 2019 Annual Town Meeting, voters approved the establishment of an Economic Development Special Revenue Fund.

The Economic Development Special Revenue Fund, into which shall be deposited certain receipts comprised of the total local meals tax received annually by the town under subsections (b) and (c) of section 2 of chapter 64L of the General Laws. The funds shall be used to support economic development activities, operations and administration in the town of Ashland, including, but not limited to, the Ashland Economic Development Program Fund for the town of Ashland established under chapter 420 of the acts of 2018.

Notwithstanding any general or special law to the contrary, the amount of the local meals tax collected under said section 2 of said chapter 64L by the town for the fiscal year beginning July 1, 2019 and each fiscal year thereafter shall be credited to the Economic Development Special Revenue Fund and **shall be subject to further appropriation by a majority vote of the town meeting.**

The budget set forth by the Economic Development Director will be proposed in the budget article of the Town. The detailed budget for the Economic Development Special Revenue Fund can be seen below:

Executive Office and Administration

Section 3

Object Code	Account Description	2023 Budget	2024 Budget	\$ Change	% Change
41601	Meals Tax	253,145.91	299,450.00	46,304.09	18.29%
51100	Permanent Positions	159,000.00	162,950.00	3,950.00	2.48%
52200	Longevity & Fringes	2,000.00	1,000.00	(1,000.00)	-50.00%
52450	Advertising/Mailings/Photo	14,000.00	17,000.00	3,000.00	21.43%
55800	Contracted Services	1,000.00	1,000.00	-	0.00%
57020	Misc. Supplies	1,000.00	1,000.00	-	0.00%
57030	Business Incentive	80,000.00	80,000.00	-	0.00%
57300	Holiday	-	20,000.00	20,000.00	
57040	Town Sponsored Events	5,000.00	5,000.00	-	0.00%
57300	The Corner Spot	8,500.00	8,500.00	-	0.00%
57400	Dues & Memberships	1,500.00	1,000.00	(500.00)	-33.33%
57400	Training/Conf./Courses	1,500.00	2,000.00	500.00	33.33%
Total		273,500.00	299,450.00	25,950.00	9.49%

Human Resources

The Human Resources budget has increased \$22,191 or 8.77%.

Personnel costs have increased \$13,691 due to salary increases for current staff. Non-payroll costs have increased \$8,500 primarily due to moving expense for ClearCompany (recruiting software) to the HR budget. The expense was previously paid out of another departmental budget.

01180 - Human Resources		2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description					
51100	Salaries	223,984	234,009	247,600	13,591	5.81%
51400	Longevity	2,500	2,500	2,600	100	4.00%
Subtotal - Personnel		226,484	236,509	250,200	13,691	5.79%
51730	Employee Hiring Costs	8,347	10,000	10,000	0	0.00%
52200	Advertising Services	625	500	1,000	500	100.00%
52450	Contracted Services	8,000		8,000	8,000	
57300	Dues & Memberships	719	1,000	1,000	0	0.00%
57400	Training/Conf./Courses	465	2,000	2,000	0	0.00%
58590	Miscellaneous Expenses	1,505	3,000	3,000	0	0.00%
Subtotal - Expenses		19,660	16,500	25,000	8,500	51.52%
Total 01124 - Human Resources		246,144	253,009	275,200	22,191	8.77%

Town Clerk

The Town Clerk and Elections budgets increased or decreased minimally for the FY24 budget year. The Board of Registrars budget increased \$3,000 or 28.17% for the confirmation mailing & annual census.

Executive Office and Administration

Section 3

01161 - Town Clerk		2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description					
51100	Sal Permanent Position	142,561	144,399	145,676	1,277	0.88%
51400	Longevity	2,200	2,300	1,000	-1,300	-56.52%
Subtotal - Personnel		144,761	146,699	146,676	-23	-0.02%
52410	Maint. Service Contracts	250	300	300	0	0.00%
52450	Contracted Services	4,369	10,000	10,000	0	0.00%
54560	Dog Licensing Supplies	1,322	2,500	3,000	500	20.00%
57100	In-State Travel	198	250	250	0	0.00%
57300	Dues & Membership	525	600	600	0	0.00%
57400	Training/Conf./Courses	943	1,700	3,500	1,800	105.88%
Subtotal - Expenses		7,607	15,350	17,650	2,300	14.98%
Total 01161 - Town Clerk		152,368	162,049	164,326	2,277	1.41%

Elections

01162 - Elections		2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description					
51200	Part-Time positions	2,782	27,765	25,015	-2,750	-9.90%
Subtotal Personnel		2,782	27,765	25,015	-2,750	-9.90%
52450	Contracted Services	6,872	27,350	27,350	0	0.00%
55800	Misc. Supplies	909	5,600	5,600	0	0.00%
57100	Travel Expenses	-	150	150	0	0.00%
Subtotal Expenses		7,782	33,100	33,100	0	0.00%
Offset: State Election Grant			(5,750)	(5,750)	0	0.00%
Total 01162 - Elections		10,564	55,115	52,365	-2,750	-4.99%

Board of Registrars

01163 - Board of Registrars		2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Object Code	Account Description					
52450	Contracted Services	8,232	10,000	13,000	3,000	30.00%
55800	Misc. Supplies		650	650	0	0.00%
Subtotal - Expenses		8,232	10,650	13,650	3,000	28.17%
Total 01163 - Board of Registrars		8,232	10,650	13,650	3,000	28.17%

Management Information Systems

The IT budget increased \$56,870 or 9.86% from FY23.

Salaries increased \$53,096 or 13.89% due to salary adjustments to current staff and the addition of a computer technician. A budget of \$30,000 was included for the computer technician as this position is to be split with the School department.

01155 - Management Information Systems							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	377,272	377,829	430,525	52,696	13.95%
	51400	Longevity	4,500	4,400	4,800	400	9.09%
Subtotal - Personnel			381,772	382,229	435,325	53,096	13.89%
	52450	Contracted Services	153,935	188,700	192,474	3,774	2.00%
	57100	Travel Expenses	720	1,000	1,000	0	0.00%
	58500	Purchases of Equipment	1,449	5,000	5,000	0	0.00%
Subtotal - Expenses			156,104	194,700	198,474	3,774	1.94%
Total 01151 - Management Information Systems			537,876	576,929	633,799	56,870	9.86%

SECTION 4– FINANCE DEPARTMENT



Summary:

Ashland, Massachusetts; General Obligation

Credit Profile

Ashland GO rfdg bnds
Long Term Rating

AAA/Stable

Upgraded

Rationale

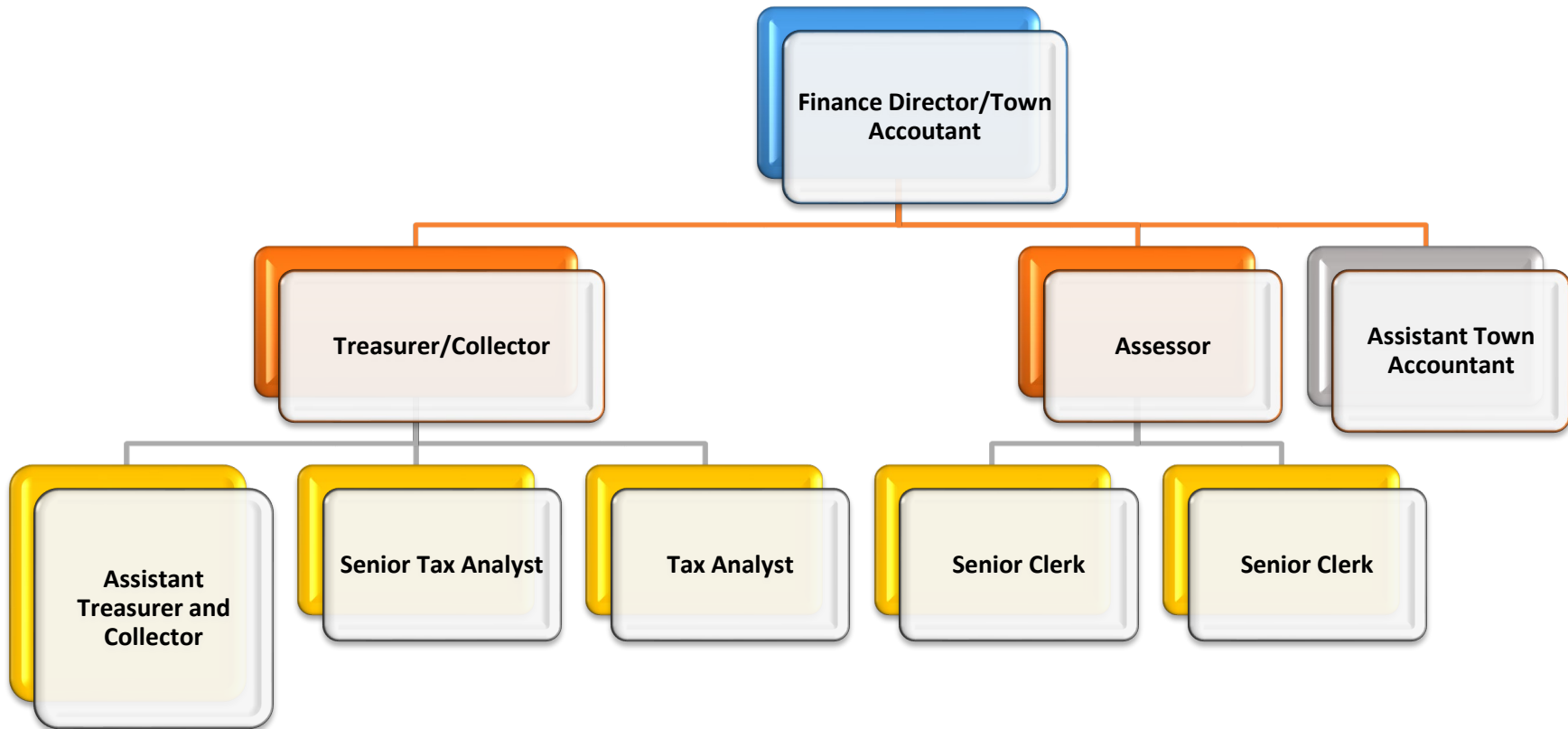
S&P Global Ratings raised its rating on Ashland, Mass.' general obligation (GO) debt one notch, to 'AAA' and outlook is stable.

The rating action reflects S&P Global Ratings' opinion of the town's sustained strong budgetary performance.

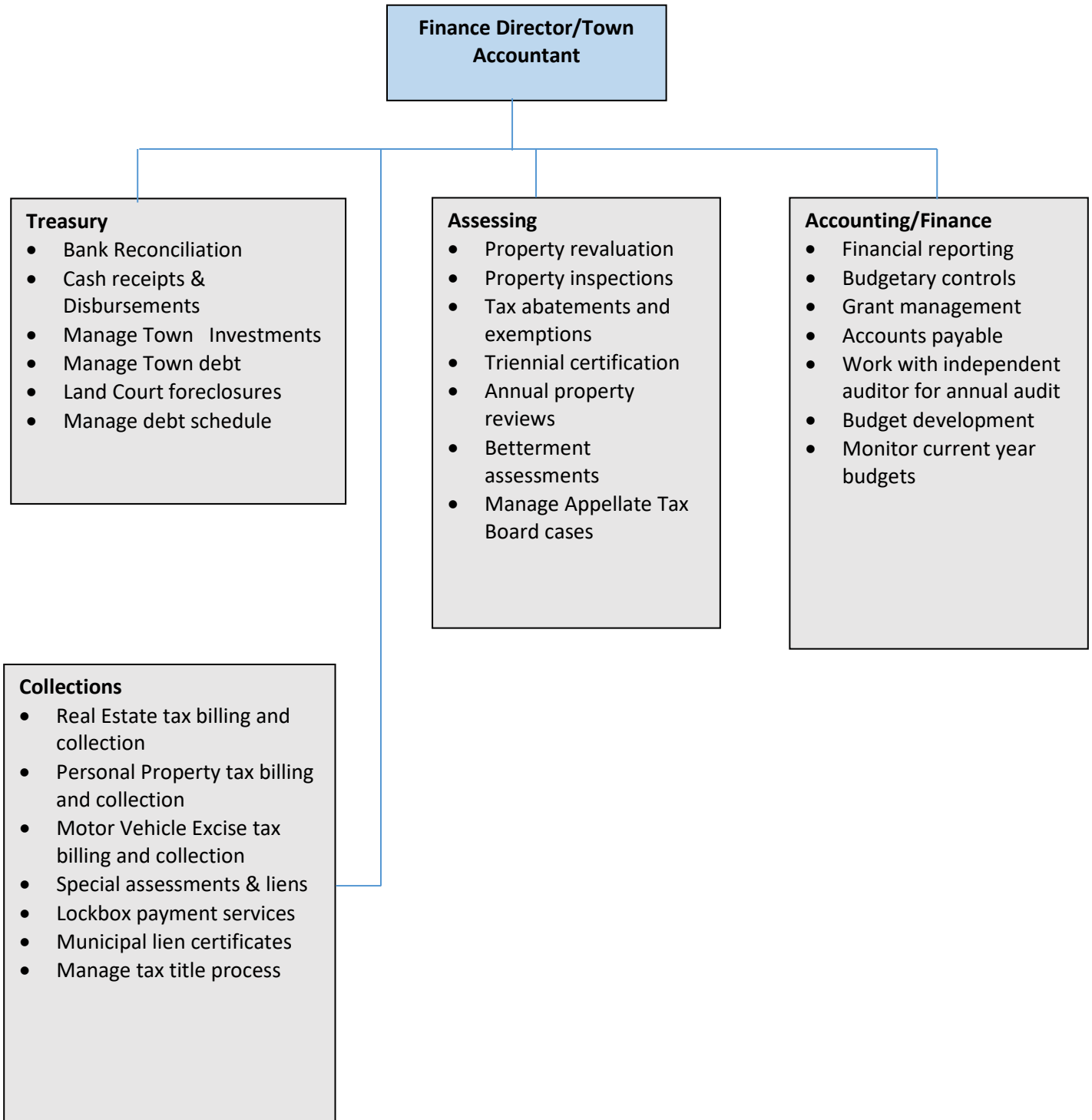
Background

The Finance Department’s mission is to safeguard the financial assets of the Town of Ashland through the use of professional financial practices in order to preserve and enhance the Town’s financial integrity. The department consists of three main offices that work closely with the Town Manager’s office to prepare information needed to reach essential management decisions and formulate fiscal policies. The Finance Director/Town Accountant is responsible for the management and supervision of the finance offices that include the Treasurer/Collector, Town Accountant, and Assessors.

Organizational Chart



Programs and Services



Accounting

The Finance Director/Town Accountant manages four financial functions: accounting; assessments; treasury; and collections. The position coordinates and manages budgetary and financial information, forecasting revenues for the forthcoming fiscal year and preparing the Town Manager's annual budget in advance of the annual town meeting and coordinating and managing the budget and financial information throughout the year.



Finance Director/Town Accountant Brittany Iacaponi (center) being recognized at a Select Board meeting as a recipient of the Government Finance Officers Association Budget Award

The Finance Director/Town Accountant is responsible for establishing the strategic financial vision for the town. This includes determining reserve and operational funding goals for the town and determining the best vehicles to achieve those goals.

The Finance Director/Town Accountant monitors all budget revenues and expenses, maintains comprehensive financial records, and generates required periodic internal and state reports. The Accountant also ensures compliance with all applicable local, state and federal laws related to finance

and procurement, compliance with DOR regulations, and arranges for and supplies records for audits. The Town Accountant also conducts monthly and quarterly reconciliations of cash, receipts, outstanding taxes, expenditures and revolving accounts; and approves payroll and payable warrants.

The Finance Director/Town Accountant works closely with the external auditors to provide the necessary information to facilitate the process.

The Accounting Department is comprised of 2 full time employees: the Finance Director/Town Accountant and the Assistant Town Accountant.

Assessor

The Assessor annually inspects and values all additions, alterations and deletions to taxable property, advising Board of Assessors as to the proper assessment to maintain a uniform full market value on all property. The Assessor is responsible for preparation of commitment of real estate, personal property, motor vehicle and special assessment tax bills to Collector/Treasurer. Additionally, the Assessor's office now issues or updates passports for residents.

The Assessing Department falls under the jurisdiction of the Ashland Board of Assessors, a three-member elected board. These elected officials have authority to make decisions on all applications relative to over-value of property, tax exemptions, and the like.

This department and its personnel maintain a long-standing commitment to the community and strive to provide exceptional service to the residents of Ashland in many ways. The Assessing Department is continually keeping up with the changes in the assessing profession through the constant improvement of computer technology and current applications of Mass. General Laws in order to provide efficient and accurate service to the residents of Ashland.



Assessor, Richard Ball (far right) and senior clerical staff Terry Capen (far left) and June Smiarowski (center)

The Assessing Department spends a considerable amount of time each year analyzing property sales in the community to develop models for generating annual tax assessments. The department is also responsible for determining new growth in town on an annual basis by tracking property improvements through building permits. New growth is imperative in the tax rate process and also allows the town to grow from year to year.

The Assessing Department is truly an important part of the municipal operations of the Town’s finances, housing data and growth. Mostly known for valuing properties and issuing real estate tax bills, the Assessing Department also processes Motor Vehicle Excise bills that originate from the Registry of Deeds, qualifies candidates that are eligible for property tax Exemptions, and much more, including updating and issuing Passports to residents.



Assessing Clerk, Terry Capen, happily performing daily tasks



Assessing Clerk, June Smiarowski, going about her duties as she has done for more than 40 years!

In addition to managing property data, the Assessing Department also possesses limited plot plan maps and other documents that residents are often in need of. Along with keeping abreast of trending and market conditions, the department stays current with use of outside references and resources such as: the Registry of Deeds, The Warren Group, and MLS sales information. Using these resources effectively helps to manage the housing data and plan for future fiscal growth of the Town.

The Assessing Department is comprised of 3 full-time employees: the Assessor, a senior clerk, and a clerk.

Treasurer/Collector

The Treasurer/Collector is responsible for the receipt, recording, custody, management, and disbursement of all municipal funds including trust funds. The office is also responsible for the planning, issuance, and management of all municipal and short-term indebtedness. The Treasurer/Collector works with tax title accounts and serves as the custodian of the Towns’ Other-Post-Employment-Benefits Trust.

Collection is done in various ways – payments at the window (cash, checks and credit cards), payments to our lockbox processor (checks only), payments on-line through our third-party secured processor (checks, credit cards), payments collected and turned in by other departments (school, building, etc.) and finally, checks through taxpayers using their own on-line banking system (far and away, the most time-consuming process for the department). Payments through our Lockbox and Charge Card processor are posted via a file upload and cause more payments to be processed in the shortest time – a great time-saver for the department.



Treasurer/Collector Cynthia Cincotta (top left), Assistant Treasurer/Collector Jean Masnik (far right), and tax analysts Arminda Morias (front left) and Joanne Ghelli, eagerly awaiting to assist customers

Most of the daily activity in the department can be handled by any of the staff – answering phone calls, assisting at the window, and responding to emails. Due dates of Real Estate, Water and Excise bills usually result in increased walk-ins and phone calls. As more and more people pay on-line through our processor, City Hall Systems, (not their bank) has alleviate any back-ups at the window and reduce phone calls. Since the pandemic the drop box located in the parking lot of Town Hall has been used more frequently and online payments have increased substantially.

The Treasurer/Collector’s office is comprised of 4 full-time position: The Treasurer/Collector, Assistant Treasurer/Collector, a senior tax analyst, and a tax analyst.

Selected Accomplishments during Fiscal Year 2023**Finance Director/Town Accountant**

- Received a great audit report from the Town's outside auditors
- Attained the Government Finance Officers Association (GFOA) Distinguished Budget Award for Budget year FY2023. This award marks the 5th year the Town has received this notable award. The GFOA recognized Ashland's FY23 Budget as FY22 as the Town's FY23 budget year was effective 7/1/2022.
- Updated five-year financial forecast for general fund
- Updated five-year financial forecast for water, sewer, solid waste & field enterprise funds
- Maintained reserve levels per the financial reserves policy
- Completed state reporting prior to deadline (i.e. Balance Sheet, Schedule A, Tax Recap)
- Updated the Financial Trend Monitoring System Report for FY22
- Continued cleaning up and researching old special revenue accounts

Treasurer/Collector

- Completed monthly bank reconciliations timely
- Instituted cross training across the department
- Documenting all office procedures for ease of any staff transitions or absences
- Continuous updates to departmental website to convey important information to taxpayers
- Completed all state reporting requirements to the Department of Revenue
- Maintained low percentage of uncollected real estate and personal property taxes despite the pandemic

Assessor

- Submitted documentation and met deadlines as set forth by the Department of Revenue
- Researched certain areas of development known as 'cluster common land' as referenced by the tax maps
- Completed the Tax Recap process and approval from the Department of Revenue so as to set the annual tax rate for the Town

- New growth accepted and approved by Department of Revenue in order to complete tax-rate setting process
- Conducted annual, DOR mandated 'Tax Classification' Hearing, which is open to the public for the purpose of having the Select Board vote on whether to have a split tax rate or a single tax rate
- Conducted an 'Interim Year Certification' on time and approved by the DOR

Fiscal Year 2024 Goals**Finance Director/Town Accountant**

- Prepare a sustainable and responsible budget while providing excellent and, in some cases, increased services to the community in the form of public safety, human services, education, public works, economic development and community development. **(Community Goal 4, 5, 6)**
- Maintain S&P Bond rating at AAA, which will allow to Town to borrow at a lower cost and interest rate
- Provide financial oversight for the Town's accounting system to ensure financial transactions are timely and accurately recorded
- Submit monthly financial year to date budget reports to Department Heads to ensure budgets are not exceeded and expenses accurately recorded
- Submit/Review quarterly updates to Departments Heads on capital projects, revolving, donation, grant and other special accounts to ensure projects are being done timely and ensure accurate accounting of projects and other accounts.
- Provide timely financial year end reports to the Department of Revenue (i.e. Balance Sheet, Schedule A, & Tax Recap)
- Continue to develop financial policies and procedures to improve financial procedures and strengthen internal controls to efficiently manage the Town's financial resources
- Perform departmental audits, as necessary, to identify, assess, and evaluate internal controls of Town Departments
- Strengthen the utilization of the purchase order system to reduce manual carry forwards and ensure automatic transfer of available balance into subsequent fiscal year

Treasurer/Collector

- Oversee capital and infrastructure borrowings of the Town **(Community Goal 4, 5)**
- Continue to monitor investments to yield the highest possible investment and interest income

- Offer more online payment accommodations to reduce mismanagement of funds whether due to error or fraud
- Complete state reporting requirements prior to deadline
- Monitor receivables of the Town to include real estate, personal property, motor vehicle, etc.

Assessor

- Establish full and fair market value on an annual basis by monitoring all building permits in the community as it relates to property improvements. Building permits that are taken out by home owners range from wood decks to large additions. It is the increase in value from most building permits that will make up the total amount of new growth as certified by the DOR
(Community Goal 1)
- Fully analyze all sales each year in order to generate fair and accurate assessments. Analyzing sales is a very important function by the Assessing Department for establishing full and fair market value on an annual basis. Through verification analysis, the Assessing Department can determine whether each sale genuinely represents the property's true value, which in turn, leads to accurate assessments. The goal is to fully analyze all sales each year in order to generate fair and accurate assessments.
(Community Goals 3,5 8)
 - The strategy is to review and analyze all sales annually through the use of records from the Registry of Deeds, MLS and the Warren Group.
- Generate accurate assessments to limit the number of abatements. The abatement process is part of the checks and balances of assessing. Abatement applications can only be submitted to the Assessor's Office 30 days after the actual bills are issued every fiscal year. It is the formal procedure to appeal the assessment on both real and personal property. **(Community Goal 3, 5 8)**
 - The strategy is to utilize all necessary resources available in order to generate accurate assessments

Performance/Workload Indicators

Finance Director/Town Accountant

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
General Fund - Free Cash Certified	\$2,056,674	\$2,025,302	\$2,107,749	\$1,500,000	\$1,500,000
Water Retained Earnings Certified	\$1,765,029	\$1,809,573	\$1,838,025	\$1,900,000	\$1,900,000
Sewer Retained Earnings Certified	\$775,437	\$1,539,446	\$2,154,864	\$1,600,000	\$1,600,000
Trash Retained Earnings Certified	\$781,082	\$563,267	\$306,776	\$550,000	\$550,000
Fields Retained Earnings Certified	\$252,246	\$176,259	\$187,376	\$60,000	\$60,000
Stormwater Retained Earnings Certified	\$68,619	\$125,280	\$186,637	\$150,000	\$150,000
Cable Access Retained Earnings Certified	\$350,869	\$261,417	\$271,587	\$325,000	\$325,000
Checks/Wires processed	7,050	5,776	5,963	6,000	6,000
Total Invoices processed	13,378	11,980	12,092	12,209	12,209
Post departmental cash receipts	30 days	20 days	15 days	10 days	10 days
Cash Reconciled	Monthly	Monthly	Monthly	Monthly	Monthly
1099s processed	134	167	175	180	180
Audited Financial Statements	Jan-21	Mar-22	June 2023	Dec. 2023	Dec. 2024
Schedule A Submitted	12/28/2020	11/17/2021	11/30/2022	11/30/2022	11/30/2023
Date DOR Tax Recap Certified	12/11/2019	12/17/2020	12/7/2021	12/15/2022	12/15/2023
Date DOR Balance Sheet Submitted	10/2/2020	10/13/2021	8/18/2022	10/1/2023	10/1/2024

Treasurer/Collector

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Number of personal property bills	217	220	244	245	245
Number of personal property demands	72	71	61	70	70
Percentage of PP demands	33%	32%	25%	29%	29%
Amount of billings	\$1,029,489	\$1,121,417	\$1,473,748	\$1,325,000	\$1,325,000
Number of Excise tax bills	19,680	19,424	19,500	19,500	19,500

Finance Department

Section 4

Number of demands	3,416	2,610	2,600	2,600	2,600
Percentage of excise demands	17%	13%	13%	13%	13%
Amount of excise billings	\$2,955,747	\$2,970,810	\$2,999,418	\$2,975,000	\$2,975,000
Number of real estate bills	6,591	6,588	6,622	6,632	6,630
Number of real estate demands	670	617	459	650	650
Percentage of real estate demands	10%	9%	7%	10%	10%
Amount of real estate billings	\$47,103,232	\$48,900,618	\$53,319,498	\$53,600,000	\$53,600,000
Number of utility billings	31,454	31,640	31,750	31,850	31,850
Amount of utility billings	\$7,892,026	\$8,279,169	\$8,300,000	\$8,350,000	\$8,350,000

Assessor

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Real Estate and Personal Property abatement applications processed	23	26	25	25	25
Motor Vehicle Excise abatement applications processed (calendar year)	511	519	550	575	575
Total Real Estate Tax Exemption applications processed	218	207	190	185	185
New Growth Certified	\$688,069	\$635,807	\$639,878	\$400,000	\$500,000
Assessed Valuation	\$2,986,481,230	\$3,140,115,050	\$3,338,769,490	\$3,850,480,940	\$4.0M
LA-4 Approval Date	11/1/2019	11/20/2020	11/2/2021	11/2/2022	11/1/2023
Sales Analysis	N/A	354	391	373	370
Building Permits	N/A	322	356	398	400

Position Summary Schedule – Finance Department

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
Accounting Department				
Finance Director/Town Accountant	1.0	1.0	1.0	-
Assistant Town Accountant	1.0	1.0	1.0	-
Senior Accountant/Financial Analyst	1.0	1.0	0.0	(1.0)
Treasurer/Collector's Department				
Treasurer/Collector	1.0	1.0	1.0	-
Asst. Treasurer/Collector	1.0	1.0	1.0	-
Senior Tax Analyst	1.0	1.0	1.0	-
Tax Analyst	1.0	1.0	1.0	-
Assessing Department				
Assessor	1.0	1.0	1.0	-
Senior Clerk	1.0	1.0	1.0	-
Clerk	1.0	1.0	1.0	-
Total Full Time Equivalents	10	10	9	(1.0)

Personnel Note: The Town eliminated the position of senior accountant/financial analyst. To reduce some of this impact, we expanded the scope of the existing Assistant Town Accountant position and included the additional of a Business Manager to the DPW department.

Budget Changes or Initiatives

Accounting

The proposed FY24 Town Accountant budget is \$176,810, a decrease of \$44,972 or 20.28%

Total personnel costs decreased a net \$59,972 due to elimination of a position of \$70,000 and salary increases for current staff of approximately \$10,000.

Total non-payroll expenses increased \$15,000 for the next actuarial valuation report which will be performed in the FY24 budget cycle and an increase in financial audit service costs.

01135 - Town Accountant							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	79,868	171,033	111,060	-59,972	-35.06%
	51400	Longevity	500	2,000	2,000	0	0.00%
Subtotal - Personnel			80,368	173,033	113,060	-59,972	-34.66%
	52450	Contracted Services	48,800	45,000	60,000	15,000	33.33%
	57300	Dues & Membership	516	750	750	0	0.00%
	57400	Training/Conf./Courses	4,612	3,000	3,000	0	0.00%
Subtotal - Expenses			53,928	48,750	63,750	15,000	30.77%
Total 01135 - Town Accountant			134,296	221,783	176,810	-44,972	-20.28%

Treasurer/Collector

The proposed FY24 Treasurer/Collector budget is \$203,875, an increase of \$4,542 or 2.28%.

The increase is due to step increases and/or contractual increases for staff salaries.

Finance Department

Section 4

01145 - Treasurer and Collector							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	173,784	173,473	177,615	4,142	2.39%
	51400	Longevity	1,550	2,100	2,500	400	19.05%
Subtotal - Personnel			175,334	175,573	180,115	4,542	2.59%
	52300	Note & Bond Fees	2,750	4,900	4,900	0	0.00%
	52200	Advertising Services	231	1,000	1,000	0	0.00%
	53190	Legal Services	1,506	10,000	10,000	0	0.00%
	54000	Supplies	1,552	1,500	1,500	0	0.00%
	57010	Interest on Refunds		1,500	1,500	0	0.00%
	57300	Dues & Membership	400	460	460	0	0.00%
	57400	Training/Conf./Courses	1,454	2,000	2,000	0	0.00%
	57800	Miscellaneous Expenses		2,400	2,400	0	0.00%
Subtotal - Expenses			7,894	23,760	23,760	0	0.00%
Total 01145 - Treasurer and Collector			183,228	199,333	203,875	4,542	2.28%

Assessors

The proposed FY24 Assessor’s budget is \$260,225, an increase of \$32,220 or 14.13%

Payroll increased by \$7,020 or 3.63% due to contractual increases to salary and non-payroll increased \$25,200 due to the revaluation mandated by the Department of Revenue every 5 years.

01141 - Assessors							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	185,573	189,139	195,959	6,820	3.61%
	51400	Longevity	4,000	4,000	4,200	200	5.00%
Subtotal - Personnel			189,573	193,139	200,159	7,020	3.63%
	52420	Computer/Sftwr Maint Cor	11,215	11,666	11,666	0	0.00%
	52450	Contracted Services	32,682	20,500	20,500	0	0.00%
	57300	Dues & Membership	350	300	300	0	0.00%
	57400	Training/Conf./Courses	350	2,400	2,400	0	0.00%
	57401	Revaluations			25,200	25,200	
Subtotal - Expenses			44,597	34,866	60,066	25,200	72.28%
Total 01141 - Assessors			234,171	228,005	260,225	32,220	14.13%

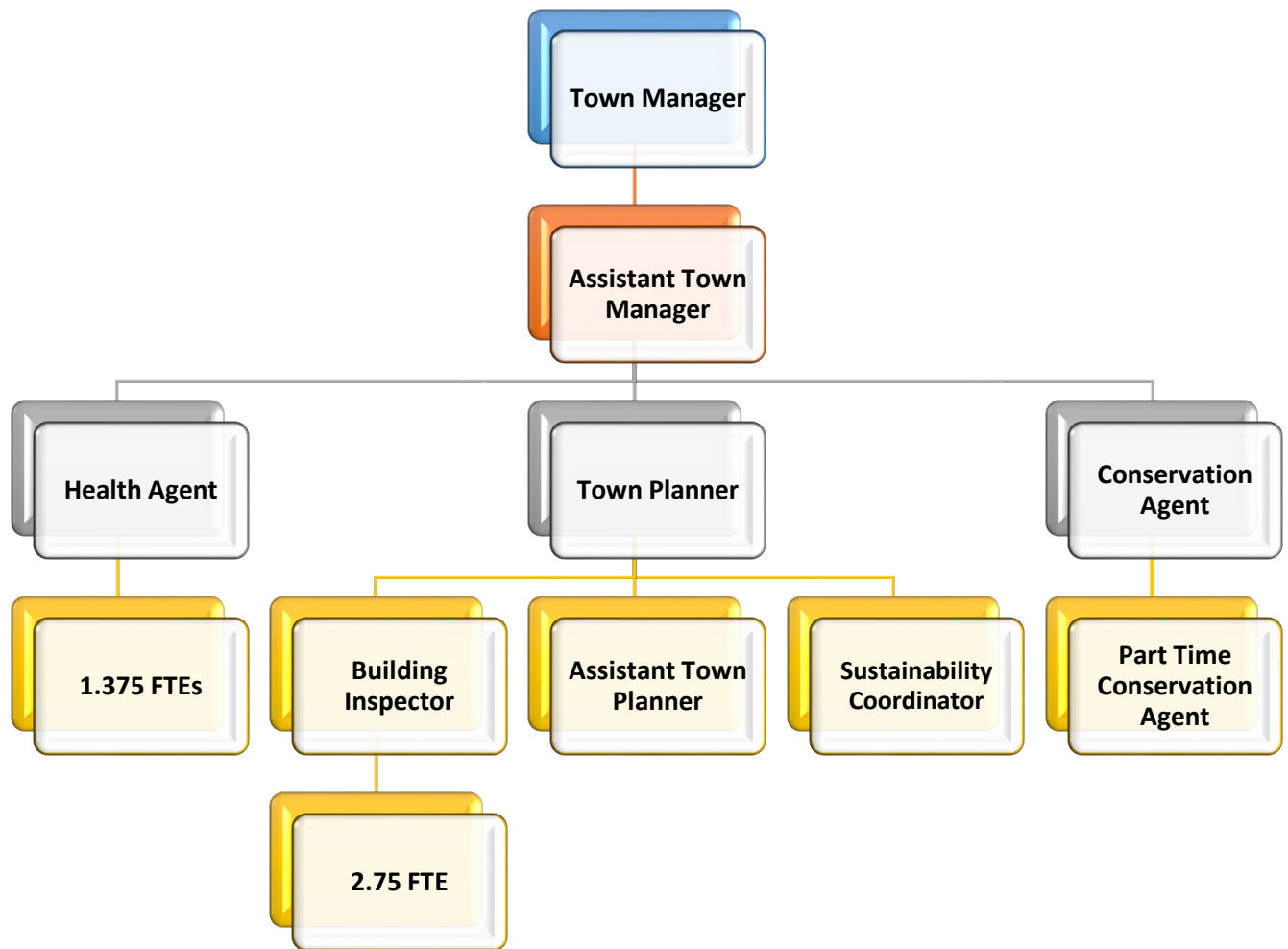


***SECTION 5 – COMMUNITY PROGRAMS &
DEVELOPMENT SERVICES***

Background

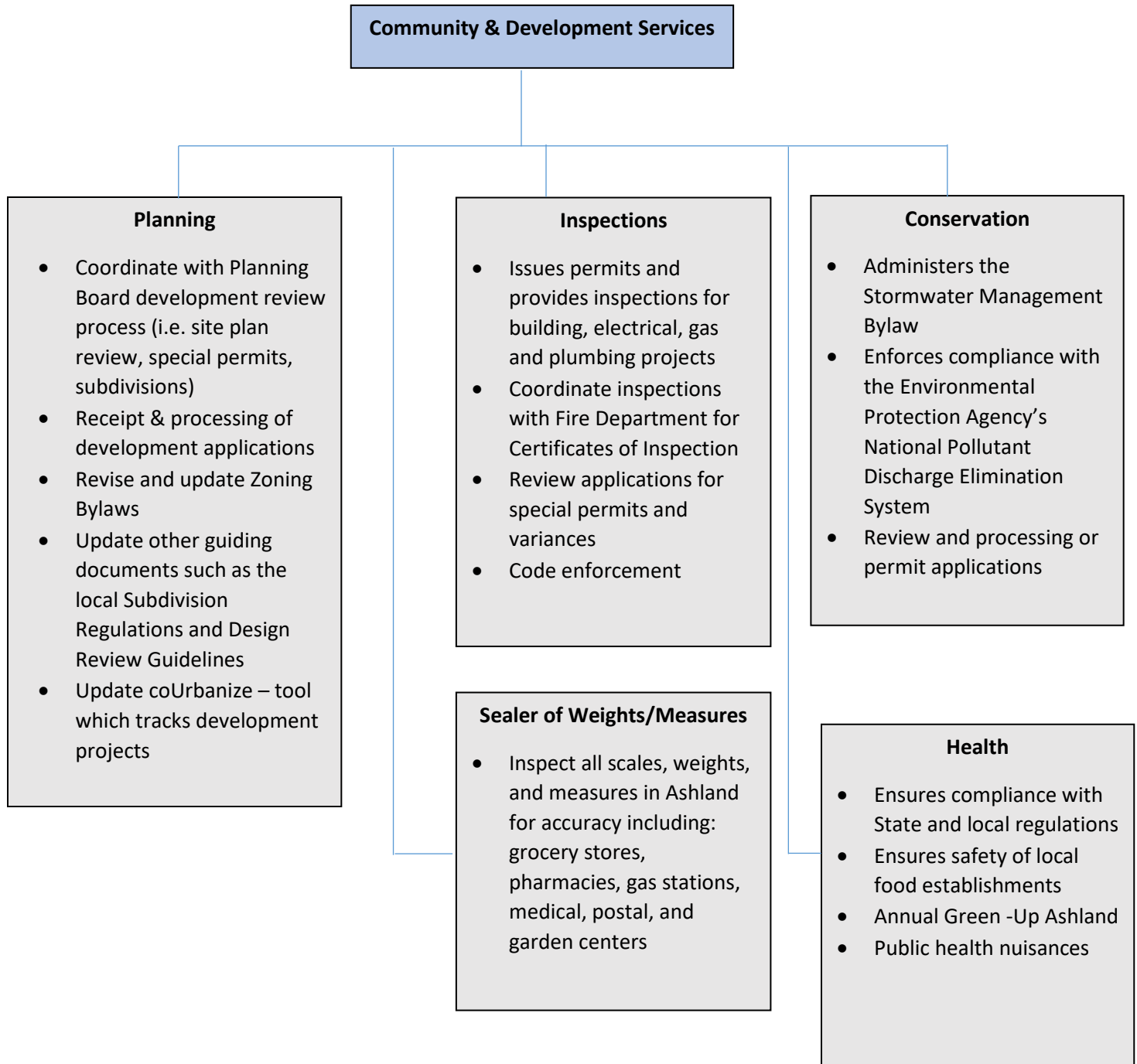
The Department of Community and Development Services was formed in November 2009 through the combination of the Conservation, Inspectional Services, and Planning Departments. The Department provides services to the public relative to development, and provides direct staff support to Conservation Commission, Planning Board and Zoning Board of Appeals.

Organizational Chart



Note: 1.375 FTE report to the Health Agent: 1.0 FTE Clerk, .125 Public Health Nurse, .25 Food Inspector, 2.75 FTEs report to the Building Inspector which are the following: .50 Electrician, 1.0 Full Time Clerk, .50 Plumber, .25 Sealer of Weights & Measures, .50 Building Inspector

Programs & Services



Planning



The Planning Department provides professional staff support to further the Town's strategic planning goals set forth by the Ashland Planning Board and through Ashland's strategic planning document and reports. The following four goals are pillars of the planning staff's efforts within the Ashland community:

- Support and maintain thriving neighborhoods and spaces;
- Initiate and support economic development efforts that leverages the Town's unique characteristics and create, attract, and retain both jobs and industries to ensure a diverse local economy;
- Foster and pursue sustainable development practices and initiatives while ensuring environmental stewardship; and
- Pursue opportunities to develop the Town's infrastructure to support the Town's priorities.

Furthermore, the Planning Department provides guidance to Ashland residents and applicants on all zoning bylaw matters. The planning team provides assistance with the application and the organization of the hearing process set forth under Massachusetts General Law Chapter 40A, provides professional staffing to the Planning Board, Board of Appeals and Design Review Committee; while maintaining and managing all departmental communication.

Each application is processed in accordance with the legal requirements and timetables established under the Massachusetts General Laws, the Town of Ashland By-Laws, and Board of Appeal's Rules and Regulations and the Planning Board's Rules and Subdivision Regulations.

The Planning Board is a five member publically elected regulatory making body and is charged with guiding the physical growth and development of Ashland. The Planning Board is legally mandated to carry out certain provisions of the Subdivision Control Law (M.G.L., Chapter 41) and of the Zoning Act (M.G.L., Chapter 40A). These legal responsibilities are reflected in the Subdivision Rules and Regulations and in the Town's Zoning By-law. Specifically, the Planning Board provides review and approval or disapproval of:

- Approval-Not-Required (ANR) Plans
- Preliminary Subdivision Plans
- Definitive Subdivision Plans, including ongoing administration
- Site Plans
- Cluster Developments
- Scenic Road Applications
- Wireless Communication Facilities
- Photovoltaic Installations
- Senior Residential Communities
- Assisted Elderly Facilities
- Special Permits

In addition, the Planning Board provides review and advisory reports on

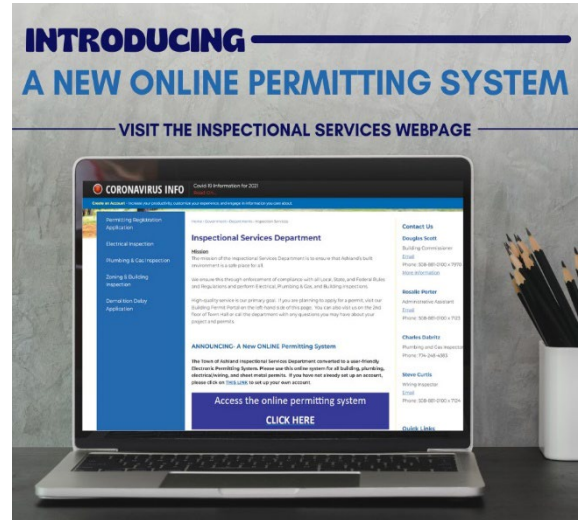
- Applications to the Board of Appeals for variances and special permits; and

- Petitions for acceptance/discontinuance of public ways.

Furthermore, the Planning Board is responsible for the development and the maintenance of the Town’s Zoning By-laws. As a result of this work the Planning Board proposes Zoning Amendment at Town Meeting.

The Board of Appeals is a quasi-judicial three-member Board with five alternates, appointed by the Board of Selectmen. The Board serves the community by hearing and making decisions on applications brought before the Board for special permits, variances, and comprehensive permits; and hears appeals of the Building Commissioner. The Board carefully considers and renders its decisions by applying Massachusetts General Laws Chapters 40A and 40B, and the Towns By-laws.

The Planning Department is responsible for ensuring projects and developments permitted through either the Planning Board or the Board of Appeals are constructed according to the decision rendered and applicable local and state regulations.



Sustainability



The Sustainability Manager’s role is to implement sustainability goals and efforts across all town departments to improve daily workflow and overall performance by introducing and managing sustainable practices and principals. The Sustainability Manager staffs the Sustainability Committee and is responsible for implementing all projects associated with the Green

Communities State-wide program. The Sustainability Manager also coordinates third-party compost programs to promote best-practice sustainable waste reduction strategies. The Sustainability Manager collaborates with State agencies and neighboring town and city staff to seek out regional grant opportunities and programs that Ashland can take advantage of. In addition, the Sustainability Manager creates short, medium, and long-term strategies to help meet Ashland’s Net Zero Resolution and propose ways to have Ashland meet its climate goal of being Net Zero by 2040.

In the last year, the Sustainability Manager coordinated with the Town of Natick and the City of Framingham to create the MetroWest Climate Equity Survey. The goal of this survey was to reach out to

residents of Environmental Justice communities and discuss their experience and knowledge of town programs in regard to climate change. This project worked with local community members to conduct the surveys. Once the data was collected it was presented to a larger group of residents for further discussion. The next goal of this project will be to improve the resources provided to the residents and spread awareness for the initiatives that the town already has along with new information regarding climate impacts for residents.

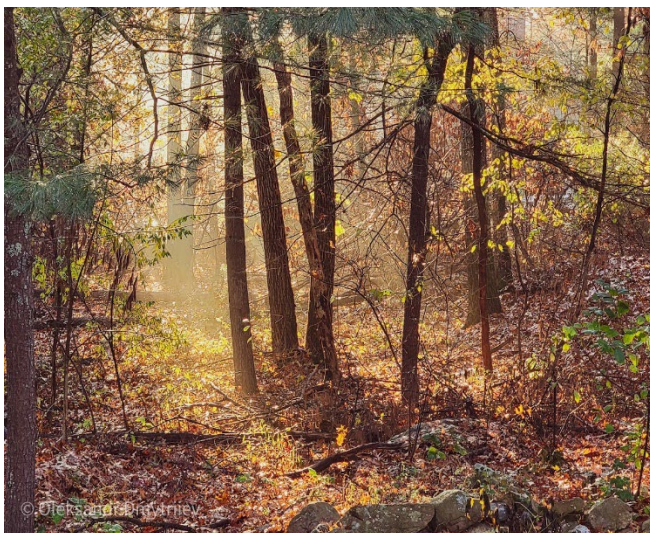
The Sustainability Manager continued the public-private joint initiative with Black Earth Composting with the Town of Holliston, to promote composting by offering price reductions for private subscription curbside compost services. We reached the goal of 500 houses which reduced the cost of the subscription by 40%.

The Sustainability Manager has begun working with Principal Regan at the Henry Warren Elementary School to increase school-wide recycling. The goal of this partnership will be to increase education on recycling and reduce the waste the students produce, specifically within the cafeteria.

The Sustainability Manager created a training series for Town Employees. The goals of these trainings are to increase employee awareness of the Net Zero goal and sustainable practices that will allow the town to reach the goal. In addition, the training will provide awareness of up-to-date technologies and state the federal aid that could be provided to various departments.

The Sustainability Committee, which is made up of seven appointed members by the Select Board, with assistance from the Sustainability Manager has been working on potential warren articles for the upcoming Town Meeting in May of 2023. These articles include a tree protection bylaw and a bylaw preventing future municipal buildings from being run on fossil fuels. In addition to drafting bylaws, the Committee has created presentations for residents about how to reduce their energy usage at home, along with providing information about renewables. Finally, the committee has worked on an outline and timeline for the Net Zero Plan.

Conservation



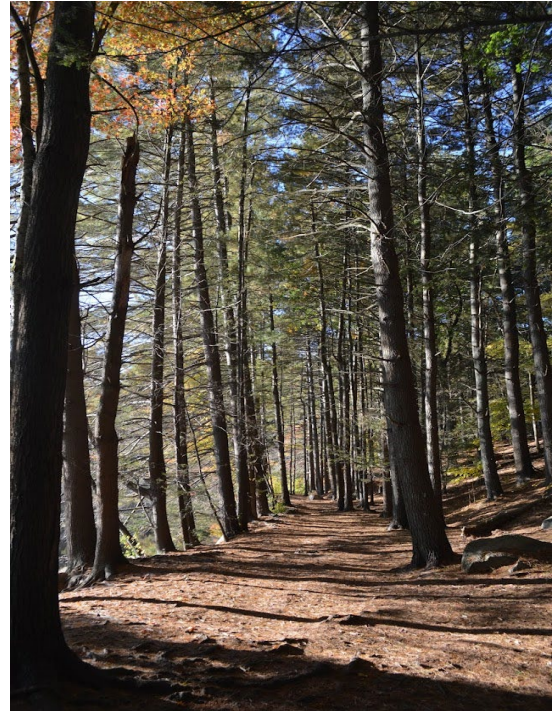
The Conservation Commission was initially established as an entity for the “promotion and development of the natural resources, and for the protection of watershed resources” within a municipality in Massachusetts. This is pursuant to the Conservation Commission Act (M.G.L. c 40 section 8c), passed in 1955. In 1961, Ashland’s first Conservation Commission was established. Over the next decade, the Wetlands Protection Act (M.G.L. c. 131 Section 40) would pass to protect coastal and inland wetlands by requiring permits for work performed within certain, sensitive environmental areas. Once passed, administration of the Act was given to DEP and Conservation Commissions. The Wetlands

Protection Act would go through a series of amendments from 1972 onwards to protect other resource areas, such as floodplain and the riverfront area.

The role of the staff (Conservation Agent) is to ensure that property owners are filing permits to the Conservation Commission for work near wetlands, streams, waterbodies and floodplain areas. The Agent posts the Agenda, drafts and finalizes Meeting Minutes, performs wetland delineations, drafts permits, and corresponds with Applicants and violators. The Agent also verifies compliance with permits, and approved plans as it relates to onsite construction.

In addition to permitting, the Agent also speaks to landowners to educate them about environmentally sensitive areas, and to speak to them about restricting development rights on their property in the event that they want to save their property. The Agent also does some baseline surveys for Conservation Lands, and for properties that have Conservation Restrictions or other deed restrictions from the Conservation Commission. This is typically performed in the late fall or early winter.

The Conservation Agent also works regularly with other departments. The Agent works with the Community Development department heads regularly to ensure filings are consistent. The Agent assists the Town Engineer (Department of Public Works) for required federal permitting known as a Small Municipal Separate Storm and Sewer Systems (MS4), and for overall drainage concerns. The federal permit is required for Stormwater discharges from outlets or drainage pipes that discharge to waterways. The MS4 permit has many moving parts and effects the Department of Public Works, Planning, the Board of Health, and Conservation.



Since 2016, the Agent also worked with the Recreational Director to design and/or implement programs and events for families in Town. While this has been an ongoing effort, time constraints have limited educational programing this year.

Inspections



The Inspectional Services Division issues permits and provides inspections for building, electrical, gas and plumbing projects. Coordinate inspections with the Fire Department for Certificates of Inspection for restaurants, group homes, and municipal buildings. Review applications for home occupations and business certificates and issue approvals/denials. Review application for special permits and variances for the Zoning Board of Appeals.

The Inspections Department is staffed by the Building Inspector, plumber, electrician, a full-time clerk, and sealer of weights and measures employee.

Health

The Board of Health roles and responsibilities of the department involve a broad range of regulatory functions and reviews to assure compliance with State and local regulations that address our community's public health needs. The Board of Health is responsible for the management and oversight of the landfill and animal inspection programs.

Led by Rajit Gupta, the Director/Agent, the Health Department conducted numerous mandated inspections throughout the year according to local and state mandates. These inspections include, but are not limited to, food establishments, mobile food vehicles, farmer's market vendors, and temporary food events; housing inspections include group homes, assisted living facilities as well as Recreational Day Camp for Children inspections. Tom Curran, our food inspector, did majority of food inspections and Laura Clifford, our administrative assistant, looked after our administrative work, making sure permits were issued on time and keeping our webpage up to date besides other routine work.



Health Director, Rajit Gupta

Another portion of the Health Department's work involves complaint investigation including, but not limited to, solid waste, odors, noise, rodents, nuisances, food establishments, food-borne illnesses, tobacco, and housing. Two of the food service establishments were called before the Board of Health for administrative hearings for repeat violations of the food code, the outcome of these hearings were fines and further food service safety education.

In conjunction with inspectional work, the Health Department issues numerous permits. Before a permit can be issued, the permit holder/applicant submits a completed plan review application. The Health Department reviews plans for all new and renovated food establishments, swimming pools, and Community Development and Planning projects, as well as any residential construction project for properties that have a septic system.



Health Board Member, Diane Mortensen, being sworn into office by former Town Clerk, Tara Ward

The Board of Health is also responsible for the management and oversight of the landfill and animal inspection programs.

Camps, pool and beach inspections are required and occur throughout the summer season.

The soil reviews for new and replacement onsite sewage disposal systems, onsite wells reviews for both drinking and irrigation wells, engineered plan reviews for new and replacement onsite sewage disposal systems, and onsite sewage disposal component replacements consumes a large amount of time and are time sensitive since in many cases involves real estate transactions.

Our department is involved with the responsibility for public health emergency preparedness and planning

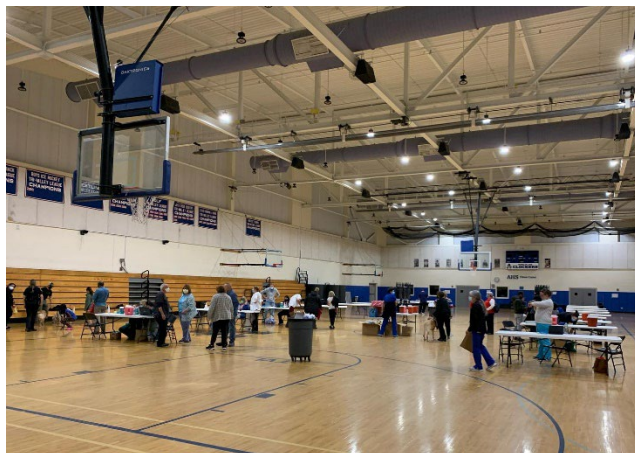
within our community and coordinates efforts with the surrounding communities on a regional basis and with our local Medical Reserve Corps. Our department coordinates with our fellow safety officers and staff for regional emergency planning. The Health Agent/Director provides regulatory review and service that include an educational role to our businesses and residents and is part of the community development team with technical expertise provided.

Another activity that is provided to our community involves meetings and coordinated programs with our safety and school communities as it relates to substance abuse concerns and hoarding cases that have been on an increase over the past year. Housing code compliance, that includes the noted housing, is another compliance program undertaken by the Board of Health. The annual green up activities and event coordination and preparation and grease management at our food establishments are some of the additional activities that the Board of Health undertakes on an annual basis.

The majority of the last 3 years, we were dealing with the COVID pandemic. Numerous vaccine clinics were organized along with the testing of the staff as well as community members. As we continue to be challenged with changes to our climate, additional demands have been placed on the Board of Health. Some of these demands in 2021 included mosquito borne illnesses, and concerns with cyanobacteria in our local swimming water. As it relates to mosquito borne illnesses, the Board of Health was tasked with issues concerning Eastern Equine Encephalitis (EEE) and West Nile Virus. Informational updates were provided to our community on EEE matters through social media, situational awareness reports and other media outlets including local cable and a presentation at the Ashland Lions Club. Measures were put into place for the curtailment of outside activities due to EEE. Numerous meetings and teleconferences were attended with our State Agencies and Central Mass Mosquito Control Program to assure timely updates on EEE and West Nile Virus.



The Board of Health recognized former Sergeant Ed Burman on March 16 as the recipient of the annual Mary Mortensen Recognition Award for 2021.



COVID-19 vaccine clinic for 5-11 year olds



The Ashland Board of Health in collaboration with MetroWest shared services held a childhood vaccine clinic on the lower level of Town Hall. The clinic helped 4 children in 3 families

Selected Accomplishments during Fiscal Year 2023**Planning/Sustainability**

- In FY2023, the Planning Department assisted the Planning Board and Board of Appeals with several major projects. The Planning Board completed the review of two major private projects. The first will complete the Village of the Americas master development and will develop 174 units of rental apartments (10% affordable) and 10,500 sq. ft. of commercial space. The two buildings will complete the twenty-year-old master housing development. The second large project approved by the Planning Board is 501 Pond Street. This development will add 120 rental units with 25% affordability. Projects that are under review by the Planning Board include the redevelopment of the historic 10-60 Main Street, an eight-acre parcel in Ashland downtown, proposing 200 rental units (25% affordable) and 30,000 sq. ft. of commercial space. A proposed Starbucks located at 399 Union Street, and 9-48 Homer Ave proposing 29 new rental apartments with 9,400 sq. ft. of commercial space. This project will utilize the Ashland Downtown Overlay zoning district which was updated by a community effort and adopted in June of 2021.
- the Planning Office has reviewed and permitted an unprecedented number of applications and housing units. In 2021, through a comprehensive permit for “Arbella at Ashland” for a total of 180 units. 2022 saw the proposal and the approval in FY2023 of 294 units and in FY2023 the Planning Board is reviewing the applications with a total addition of 349 rental units to date. All totaling 474 units permitted and 349 units proposed.

Conservation

- This past year the Conservation Agent was changed; however, activity did not slow down. All previous permits (amendments and extensions are counted as part of the original permit file) able to be located have been digitally inventoried to allow for easy location and are in the process of being fully scanned so all documents within each permit file can be accessible from the computer. A total of 1,402 permit files have been inventoried, and 393 fully scanned for a total of 8,249 individual documents.
- In addition to inventory, scanning, and organizing the Conservation Department files, the Conservation Agent is expected to have processed and reviewed an additional 72 applications by the end of FY23 based on the current trend. The Conservation Agent additionally has taken on some land management duties, assisting with invasives management and creating management recommendation plans for town properties; and has also been creating maps for various departments as requested. The most public facing of these maps are the new Ashland Town Forest Trail Map, and an updated trails and recreation map for the *Welcome to Ashland* booklet. In the process for the former, the Conservation Agent performed several site visits to the Ashland Town Forest, and assisted the Ashland Town Forest Committee in creating and mapping the new North Trail.
- Furthermore, the Agent has also assisted the Commission with changes to policy and regulations; helping create a new Minor Modification Policy and an update to the local stormwater regulations. Finally, the Conservation Agent is still performing an active role with the Stormwater Advisory Committee, and the Department of Public Works, for the Town’s Stormwater Management Program.

Inspections

- Continue to assist in the oversight and permitting of projects

Health

- Remained current with routine inspections
- Successfully ran childhood vaccine clinic and vaccinated 237 children to date
- Completed numerous vaccine clinics for the flu/covid for the community
- Secured multiple grants for the department from state and federal agencies
- Obtained CHO credentials
- Reduced mandatory monitoring of Howe Street landfill from monthly to quarterly

Goals for Fiscal Year 2024**Planning**

- Continue working to apply new housing legislation such as MBTA Communities. Study zoning around the Ashland Commuter Rail Station and assess for future compliance. This zoning requires multi-family housing to be located around transit stations. Zoning changes will be recommended as Ashland will have to be in compliance by the start of 2025.
- Help manage and start Ashland's Comprehensive Planning.
- The Planning Department will continue the professional support of the Planning Board and Zoning Board. While assisting residents and developers as they navigate the requirements of Ashland's bylaws and any new zoning or legislative changes.

Sustainability

- Earn old Sol Smart designation
- Increase charging stations located across the Town
- Increase Municipal Electric Vehicle fleet
- Reduce energy consumption for municipal buildings

Conservation

Goals	Relevant Community Goal(s)	Objectives	Timeline
Improve permit review and processing efficiency		Continue education by attending MACC Spring and Fall Conference each year	Continuous
		Create review checklist for new permit applications	<1 year
Provide Community Events and Programs related to Conservation and the Environment	2. Education	Create a Pollinator Garden for Education Purposes at the Town Library	<1 year
	3. Community Character	Hold at least one educational program centered on conservation or the environment	<1 year
	7. Environment and Natural Resources	Hold at least one invasives clean-up event with volunteers on a Town Property	<1 year
Improve Invasives Management on Town Properties	3. Community Character	Implement an Invasive Disposal Bin	1-3 years
		Create an Ashland Weed Warrior Volunteer Group	1-3 years
	7. Environment and Natural Resources	Organize with OARS or a similar organization w manage Water Chestnut in Mill Pond and the Sudbury River.	1-3 years
Digitize all historic permits and make accessible online to the public		Scan all archived files	3-5 years
		Organize scanned files into intuitive filing system in Google Drive	5 years

Inspections

- Continue to maintain a high level of customer service and provide assistance through the permitting process of building, writing, electrical, and plumbing permits **(Community Goal 2)**
- Assist other departments in the oversight of ongoing projects
- Be up and running with our online payment portal **(Community Goal 2)**
- Reach out to the public and offer a Saturday morning “How To” and “Things all homeowners should know” 2 hour question and answer meeting at the Town Hall **(Community Goal 2)**

Health

- Maintain current services and establish programs for community outreach **(Community Goal 2)**
- Assist residents with housing issues

- Currently work with the hoarding task force to monitor and oversee the hoarding/squalor cases in the community (**Community Goal 8**)

Performance/Workload Indicators

Planning

Indicator	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Planning Board Special Permits/Modifications	3	6	14	15
Planning Board Site Plan Reviews	7	8	8	10
Planning Board Scenic Road Permits	1	1	3	5
Planning Board Zoning Amendment Public Hearings	5	1	2	NA
Planning Board Subdivisions (Modification/Preliminary)	0	1	5	4
Total Planning Board applications	16	13	18	15
ZBA Special Permits/Modifications	5	8	10	10
ZBA Variances	1	1	1	2
ZBA Building Commissioner Appeals	1	0	2	2
ZBA Comprehensive Permits	1	0	0	0
Total ZBA Permits	8	10	14	15
Number of grants won	0	0	0	NA
Total grant money awarded	NA	NA	NA	NA
Total Proposed Housing Units	180	294	375	150*
Total Proposed Commercial Square footage	54,825	28,000	35,000	2,000
Planning Documents Advanced	3	1	NA	NA

Health

Indicator	FY21 Actual	FY22 Actual	FY23 Estimated	FY24 Estimated
Food Establishment Permit	62	61	62	62
Retail Food Permit	25	25	25	25
Catering Permit	9	7	9	9
Tobacco Permit	17	17	17	17
Residential Kitchen Permit	3	2	3	3
Mobile Food Permit	7	12	7	7
Tanning Facility Permit	-	-	-	-
Public/Semi-Public Pool Permit	3	3	3	3
Recreational Camp Permit	2	2	2	2
Septic Hauler Permit	16	17	16	16
Septic Installer Permit	20	24	20	20
Animal/Equine Permit	36	39	36	36
Farmer's Market/One Day Permit	44	49	44	44
Title 5 Reports Rec'd/Reviewed	31	28	31	31
Food Inspections	264	246	264	264
Housing/Environmental Complaints	18	17	18	18
Tobacco Inspections	34	34	34	34
Septic Repair/Construction Permits	37	24	37	37
Soil Testing (added this year)		13	-	-
Well Permits	7	2	7	7

Inspections

Indicator	FY21 Actual	FY22 Actual	FY23 Estimated	FY24 Estimated
Building Permits	657.00	580.00	875.00	704.00
Building Fees Collected	\$ 161,893.00	\$ 545,333.00	\$ 354,200.00	\$ 353,809.00
Value of Construction	\$ 42,930,876.00	\$ 55,110,823.00	\$ 29,815,450.00	\$ 42,619,049.67
Plumbing Permits	103.00	150.00	325.00	192.00
Fees Collected	\$ 7,370.00	\$ 10,455.00	\$ 20,850.00	\$ 12,891.00
Value of Construction		\$ 54,950.00	\$ 725,425.00	\$ 390,187.50
Electrical Permits	135.00	152.00	457.00	248.00
Fees Collected	\$ 31,260.00	\$ 12,103.00	\$ 65,602.00	\$ 36,321.00
Value of Construction		\$ 267,871.00	\$ 3,245,500.00	\$ 1,756,685.50
Gas Permits	170.00	178.00	310.00	219.00
Fees Collected	\$ 9,380.00	\$ 7,950.00	\$ 21,357.00	\$ 12,895.67
Value of Construction		\$ 32,400.00	\$ 40,175.00	\$ 36,287.50
Sheetmetal Permits	70.00	56.00	65.00	64.00
Fees Collected	\$ 16,121.00	\$ 29,470.00	\$ 9,310.00	\$ 18,300.33
Value of Construction		\$ 4,813,294.00	\$ 645,145.00	\$ 2,729,219.50
Total Permits	1,135.00	966.00	1,477.00	1,192.00
Total Fees	\$ 226,024.00	\$ 606,312.00	\$ 288,184.00	\$ 373,506.67
Total Value of Construction	\$ 45,894,621.00	\$ 60,279,338.00	\$ 22,979,353.00	\$ 43,051,104.00

Conservation

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Notice of Intent Applications	15	10	13	12	16
Abbreviated Notice of Resource Area Delineations Applications	1	2	1	1	1
Request for Determination of Applicability Applications	9	14	15	12	15
Request for Certificate of Compliance Applications	22	24	19	10	18
Emergency Certification Requests Received	0	1	9	2	8
Enforcement Orders/ Violations issued	1	1	4	2	2
Stormwater Management Permit Applications	7	7	5	5	6
Request for Extension Applications	12	1	2	1	2
Ammended Order of Conditions Applications	1	1	1	1	4

Position Summary Schedule – Community & Development Services

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
Planning				
Town Planner	1.0	1.0	1.0	-
Assistant Town Planner	1.0	1.0	1.0	-
Sustainability Coordinator	1.0	1.0	1.0	-
Conservation				
Conservation Agent	1.0	1.0	1.0	-
Part Time Conservation Agent	0.0	0.0	.25	.25
Inspections				
Building Inspector	1.0	1.0	1.50	.50
Clerk	1.0	1.0	1.0	-
Plumber	.5	.5	.5	-
Electrician	.5	.5	.5	-
Sealer of Weights & Measures	.25	.25	.25	-
Health				
Health Agent	1.0	1.0	1.0	-
Health Clerk	1.0	1.0	1.0	-
Food Inspector	0.25	0.25	0.25	-
Tobacco/Compliance Officer	0.0	0.0	0.0	-
Public Health Nurse	.125	.125	.125	-
Total Full Time Equivalents	9.625	9.625	10.375	.75

Personnel Note: The Town added a part time conservation agent and a part time building inspector assist those departments.

Budget Changes or Initiatives

Conservation

The budget for the Conservation Department increased by \$8,292 or 10.84%. Personnel costs increased by \$18,220 to accommodate a part time Conservation Agent to assist our current agent.. Non-payroll expenses decreased by almost \$10,000 in contracted services which was for continued treatment of Waushakum.

01171 - Conservation Commission							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	58,954	65,000	83,220	18,220	28.03%
	51400	Longevity	1,000				
Subtotal - Personnel			59,954	65,000	83,220	18,220	28.03%
	52200	Advertising	84				
	52450	Contracted Services		10,000	0	-10,000	-100.00%
	57100	Travel Expenses		300	300	0	0.00%
	57300	Dues & Membership	585	665	737	72	10.83%
	57400	Training/Conf./Courses		500	500	0	0.00%
Subtotal - Expenses			669	11,465	1,537	-9,928	-86.59%
Total 01171 - Conservation Commission			60,624	76,465	84,757	8,292	10.84%

Planning & ZBA

The Planning Department’s budget increased \$8,532 to reflect salary adjustments for current staff.

01175 - Planning & Zoning Board of Appeals							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	165,404	166,094	174,625	8,532	5.14%
	51400	Longevity					
Subtotal - Personnel			165,404	166,094	174,625	8,532	5.14%
	52200	Advertising Services	305	1,400	1,400	0	0.00%
	52450	Contracted Services	12,625	15,000	15,000	0	0.00%
	54110	Mapping/Blue Print Suppli	275	750	750	0	0.00%
	54200	Office Supplies	180			0	#DIV/0!
	54600	Reference Books/Material	632	750	750	0	0.00%
	57100	Travel Expenses		600	600	0	0.00%
	57300	Dues & Membership	692	1,200	1,200	0	0.00%
	57400	Training/Conf./Courses	20	2,000	2,000	0	0.00%
	5****	Repairs & Maintenance - Charging Station		1,000	1,000	0	0.00%
Subtotal - Expenses			14,729	22,700	22,700	0	0.00%
Total 01175 - Planning & Zoning Board of Appeals			180,132	188,794	197,325	8,532	4.52%

Inspections

The Inspections budget increased \$59,471 or 42.07% over FY23.

Personnel costs increased \$58,971 mainly due to the addition of a part time building inspector of \$48,800 and a stipend given to the Building Inspector for overseeing/managing capital projects.

01241 - Inspectional Services							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Permanent Positions	129,062	133,959	144,031	10,071	7.52%
	51190	Other Salaries	81,092	0	48,800	48,800	
	51400	Longevity	1,400	1,400	1,500	100	7.14%
Subtotal - Personnel			211,553	135,359	194,331	58,971	43.57%
	54200	Office Supplies	502		500	500	
	54400	Auto Parts & Supplies	35			0	
	54600	Reference Books/Material	36	1,000	1,000	0	0.00%
	57100	In-State Travel		500	500	0	0.00%
	57300	Dues & Membership	370	500	500	0	0.00%
	57400	Training/Conf./Courses	1,284	1,500	1,500	0	0.00%
	5****	Electrical Car Fleet Maint.		2,500	2,500	0	0.00%
Subtotal - Expenses			2,226	6,000	6,500	500	8.33%
Total 01241 - Inspectional Services			213,779	141,359	200,831	59,471	42.07%

Health

The budget increased \$34,143 or 19.52% overall.

Total personnel costs increased \$5,393 to reflect salary increases for current staff.

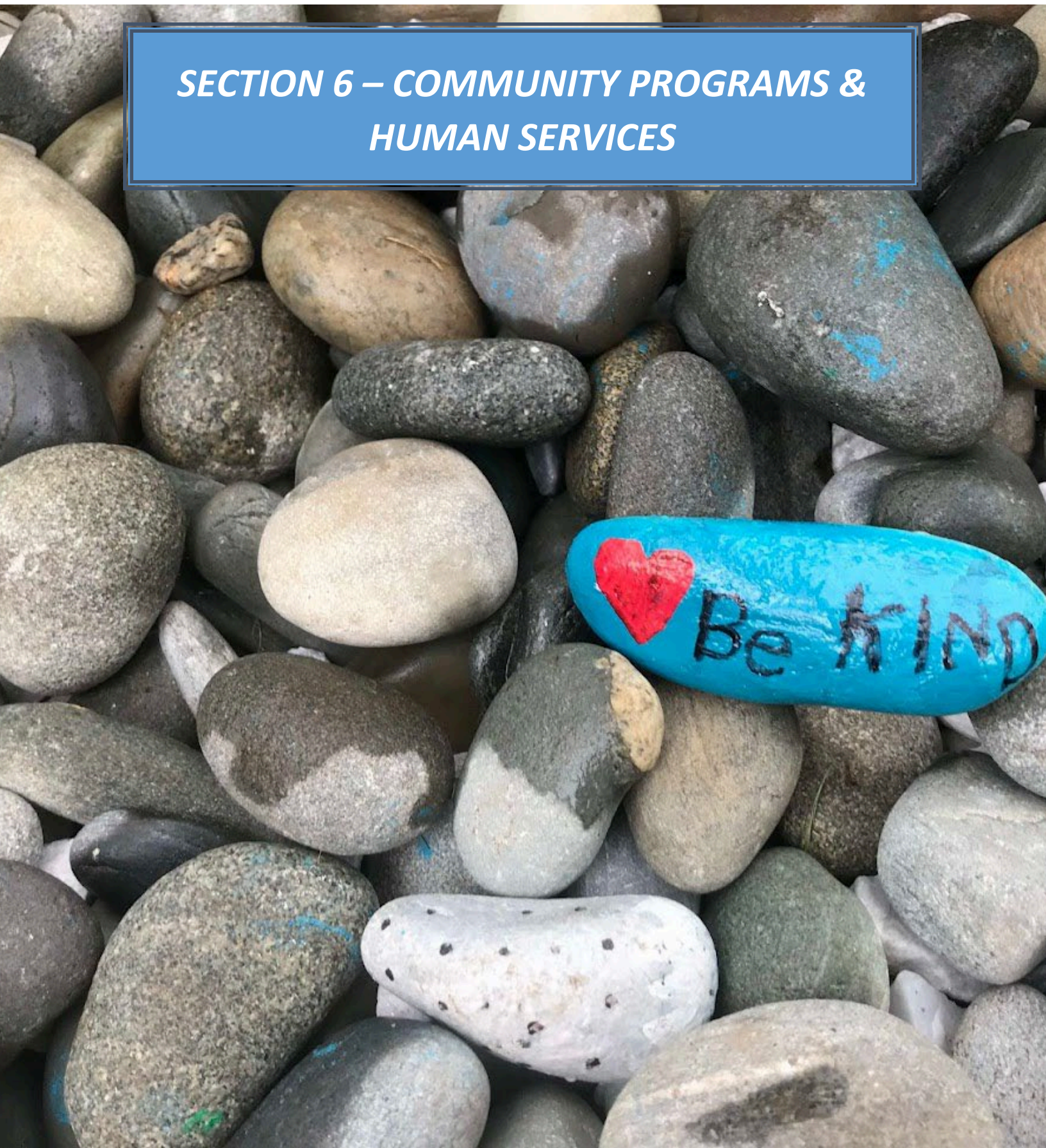
Nursing services increased \$28,000 to allow the Town to increase the Nurse’s hours a week in order to hold more vaccination clinics to the public.

Community & Development Services

Section 5

01510 - Health Department							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51130	Permanent Positions	158,236	141,706	146,999	5,293	3.73%
	51400	Longevity	1,000	1,000	1,100	100	10.00%
	51121	Clerical Overtime		2,500	2,500	0	0.00%
Subtotal - Personnel			159,236	145,206	150,599	5,393	3.71%
	52450	Contracted Services	21,089	21,600	21,600	0	0.00%
	52500	Purch Nursing Services	8,967	10,000	38,000	28,000	280.00%
	54200	Office Supplies	10	200	200	0	0.00%
	55800	Misc. Supplies	113	300	300	0	0.00%
	57100	In-State Travel	96	250	500	250	100.00%
	57300	Dues & Membership	226	315	315	0	0.00%
	57400	Training/Conf./Courses	1,275	2,000	2,500	500	25.00%
Subtotal - Expenses			31,775	34,665	63,415	28,750	82.94%
Offset - Revolving Accounts				(5,000)	(5,000)	0	0.00%
Total 01510 - Health Department			191,011	174,871	209,014	34,143	19.52%

***SECTION 6 – COMMUNITY PROGRAMS &
HUMAN SERVICES***



Background



To enhance the Town of Ashland's ability to provide quality human and social services. The Community Center houses Community Programs and Human Services. This includes Elder Services (Senior Center), the Recreation Department and the Food Pantry. This has allowed the Town to better communicate programming and available services to the public, provide more wrap-around, comprehensive programs and services, ensure these programs

complement each other rather than compete with one another, leverage our employees' skills and knowledge across programs and services, coordinate and streamline volunteers and necessary training, and increase communication amongst town departments.

The Town of Ashland already has an array of diverse programs that are offered to the community. The Community Programs division has been focused on increasing coordination between the departments and positions focused on education, prevention, and recreational programming throughout the Town to maximize what is being offered to our residents. This includes: increasing intergenerational programming, creating and providing health and wellness programming, creating outreach opportunities to promote community programs, engaging the community to identify new ideas/needs for programs, and partnering with local agencies and organizations to offer additional programs.



The Town has a Director Prevention/Outreach position. The Director of Prevention/Outreach coordinates youth substance abuse and other related youth prevention efforts in Ashland. The Director of Prevention Outreach accomplishes this by 1) Coordinating and increasing awareness about prevention efforts in Ashland, 2) Serving as the liaison to Ashland's Decisions at Every Turn (DAET) Coalition, 3) Increasing the visibility of DAET's presence and purpose, and developing, overseeing, and assessing efforts to inform and educate the community about prevention and the specific prevention goals set forth by DAET, its community partners, and the Town of Ashland. This position aids DAET and the Town of Ashland in

accomplishing its goals by establishing new community partnerships, expanding DAET's capacity and member network, and through the development of prevention tools and resources for the general public.

The Director of Human Services reports to the Director of Community Programs, provides guidance to the Case Manager and Elder Services Outreach Coordinator; and coordinates with the Veteran's Services Agent, the Licensed Mental Health Counselor at the Ashland Police Department, and the schools. The responsibilities include: serving as the central access point for social services, crisis intervention, and financial assistance for all residents of Ashland; serving as the liaison and leader in regards to policies and procedures for Town-wide human services efforts; providing assessment and determining eligibility for services; working with Youth and Family and Elder Services to provide necessary case management and follow-up services; advocating for residents in need of services; guiding residents to needed outside services from non-profit and governmental agencies. The Director is also responsible for building partnerships to ensure the Town has the necessary network of social services to meet the needs of our community.

Led by Meena Jain, The Ashland Public Library offers a wide variety of programs and materials for community. There is also a 5-member Board of Library Trustees. The board of library trustees shall have all the powers and duties given to boards of library trustees by the laws of the commonwealth, the charter, bylaws or town meeting vote. The board shall have control over the selection of library materials and have custody and management of such. All money and property that the town may receive for library purposes by gift or bequest shall be administered by the board in accordance with the provisions of the gift or bequest. The Board, Library Director, and Town management all work together to provide quality library services to the community.

The Metrowest District comprises of the town of Ashland, Medway, Hopkinton, and Holliston. The mission of the Veteran Service District is to advocate on behalf of all the community's Veterans and their eligible dependents, to provide them with top quality support services in obtaining earned benefits and entitlements from Federal, State, and local agencies.

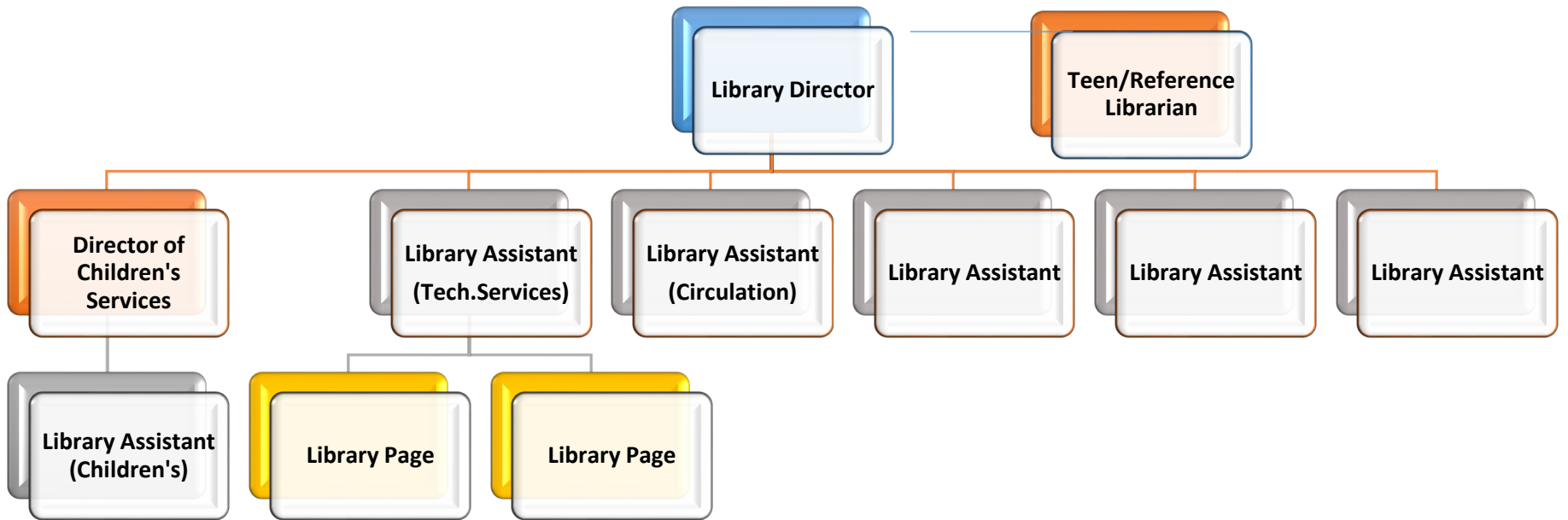


As part of the annual Random Acts of Kindness Day, the Ashland Senior Center, Decisions at Every Turn Coalition, and Ashland Human Services teamed up to provide these wonderful baskets of "Fortune Chocolates." Residents were encouraged to pick up their "Fortune Chocolate" and read their kindness message from a fellow Ashlander and spread some kindness.

Human Services Organizational Chart



Library Organizational Chart



Veteran's Organizational Chart



Programs & Services

Community Programs & Human Services

Veteran's

- Provides information & direction concerning: death benefits, educational benefits, employment, housing assistance, life insurance, medical benefits, social security disability
- Provides information & direction concerning: awards & medals, burial information, CH. 115 benefits, clothing, shelter services, etc.
- Plan, coordinate and assist with Memorial Day Parade, Veteran's Day Observance

Human Services

- An all-encompassing resident assistance department here to support any resident in need of support or assistance navigating through any social, emotional, environmental or mental health stressor.
- Connects residents to the appropriate ongoing resources, monetary or emotional in nature.
- Facilitates the functions and management of the food pantry, the Substance Response Team & the Hoarding Task Force

Library

- Circulation services: Provides books for readers of all ages, movies/DVDs, music, magazines, museum passes, audio books, etc.
- Children's & Young Adult Services Programs: children's program room, play learn & grow group, school early release day programs, toddler programs, art in the library, a documentary film and discussion series and a weekly film series
- Reference services such as providing computer use assistance, providing programming, exhibit space, study rooms and community meeting space

Elder Services

- Provide education, nutrition, preventative healthcare, physical fitness, recreation, creative arts, advocacy, support services and resource information
- Programs include; educational and wellness workshops, crisis assistance, social programs, exercise, competitive games, intergenerational programming, a referral/information service, transportation, outreach, hot lunches, as well as recreational events
- Provide case management disseminating information and making appropriate referrals; fuel assistance; conflict resolution, wellness checks, Fuel Assistance, etc

Recreation

- Provides winter, spring, summer, and fall programs & events to include soccer, basketball, tennis, volleyball, Wet n' Wild, golf, red ball, pottery, lazer craze, skyzone, zoo adventures, gardening, and much more.

Recreation Overview:

Our mission to the Town is to provide all citizens to the extent feasible, a variety of recreational opportunities, which are accessible, safe, physically attractive and enjoyable. This leisure function should contribute to the mental and physical wellness of the community. In 2022, a wide variety of programs were offered for all ages through the Recreation Department. With the rapid growth of our community, we continue to welcome new participants in our programs.

We began our year with 224 students enjoying our six week skiing and snowboarding program. After a year without bus transportation, the ski club was back running in full capacity with five buses transporting 176 students and another 48 opting to drive themselves to the ski areas. Middle and High School students travel to Wachusett Mountain and Mindess students enjoy Nashoba Valley Ski Area. This program is made possible by all the incredible parent volunteers that chaperon each week. We had a team of 27 volunteers that assist with loading/unloading equipment from the buses, taking attendance, handing out lift tickets, supervising the kids on the lifts, trails and in the lodge.

In February our school vacation program returned with a twist. Instead of traveling offsite to a different location each day we brought the fun to the Community Center daily with a variety of special guests. We were mesmerized by the magic of Robert Clark, scientist in training with Top Secret Science, everyone learned a few new hula hoop tricks with WildKat Hoops and of course Animal Adventures stopped by with a variety of their exotic animals including everyone's favorite, Naomi the Kangaroo! In March we held our first Teen Interview Prep Skills course with the New England School of Protocol. We had several young adults attend and hopefully they were able to put what they learned to good use and obtain a summer job!

In April our school vacation program returned with a mix of field trips and staycation days. We had offsite trips to Southwick Zoo and Kimball Farm, Flying High Frisbee Dogs came to visit and everyone enjoyed a special treat from Kona Ice after a morning of hard work cleaning up Ashland State Park for Earth Day. We introduced GLEE Club in partnership with GoGo Allegro School of Music and it was an instant hit! The kids had a blast learning new songs and routines and performed to a full house of parents, siblings, grandparents, and friends at the end of the 6 week session.

Summer is always a very busy time at the Recreation Department, all 6 weeks of our ARC programs SOLD OUT almost immediately and our sports and STEM programs were at or near capacity all summer as well. The ARC summer program was a success servicing 120 children per week for 6 weeks. Once again we are very lucky to have so many of our staff from previous years return to work with the children at ARC. We also have many "Counselors in Training" who were once former campers assisting these counselors. Participants enjoyed arts and crafts, sports, themed days, a BBQ and after two summers onsite, our ARC program once again enjoyed off site field trips to Water Wizz, Breezy Picnic Grounds, and Spring Lake. In addition to our inhouse ARC program we had several vendor partners provide a larger range of programming. F.A.S.T. Athletics was back again in the Summer offering eight different sessions including Basketball, Mini-Sports, Super Sports, Ultimate Sports, Dodgeball, Street Hockey and Flag Football. Coach Waterfall led three sold out sessions of his Tennis Academy and we had two full weeks of Top Secret Science!

Our volunteer driven Flag Football program led by Tim MacKay and Allie Gorman continues to grow each Fall. This year they reached a new high enrollment of 165 players! Nearly 100 of those players showed up on a frosty Thanksgiving morning for their annual Turkey Bowl, during which a collection was taken for the Ashland Food Pantry and collectively the flag football families donated over \$2000 to the Ashland Food Pantry in cash. Thank you AFF!

In November our Administrative Assistant, Judy Belcher retired after 16 years of service with the Recreation Department and over 20 total years with the Town of Ashland. Judy was a valuable asset to our department, she was the first person you saw when you walked into our office and the friendly, familiar voice that answered our calls. She will be greatly missed by all.

Senior Center/Elder Services Overview



The mission of the Ashland Council on Aging to provide a variety of services and activities that support the independent well-being of seniors, while enhancing their dignity and self-respect. Our focus includes participation in programs such as education, nutrition, preventative healthcare, physical fitness, recreation, creative arts, advocacy, support services and resource information.

The Elder Services Department endeavors to offer the older adult population of Ashland (those 60 years of age or older) quality programming. Ashland has more than 3,600 elderly residents. The programs include; educational and wellness workshops, crisis assistance, social programs, exercise, competitive games, intergenerational programming, a referral/information service, transportation, outreach, hot lunches, as well as recreational events. Our focus is health and wellness for both the mind and body. We also concentrate on providing support for individuals who wish to age in place.

It has been a challenging few years. We have continued to provide support by telephone and social media, when we were not able to see folks in person. We are focusing on introducing technology to those that have not had the tools available, both in their homes and in groups at the Senior center.

Human Services Overview

The Department of Human Services is an interdisciplinary team comprised of culturally sensitive and enthusiastic professionals available to serve the versatile needs of the residents in the Town of Ashland. We are here to support any resident of any age in all socio economic positions (vulnerable, middle income and affluent) struggling or needing assistance navigating through any mental health, social, emotional or environmental stressor. The department is available to assist in times of crisis. We additionally serve as source of support and case management to connect residents to the most appropriate ongoing resource. We are available to help navigate the various health care, criminal justice and service provider systems. Additionally, the department is available to assist in accessing resources (monetary or emotional in nature), provide assessments and make referrals to appropriate programs and providers as needed. In addition to maintaining the highly successful and long running annual Holiday Program (a beloved tradition that connects over 100 families in need with holiday gifts and Thanksgiving meals each year), we will reengage our hoarding task force and Substance Use Response Team with the collaboration of or

Ashland Police Department and the CIMS software database connecting us to municipalities throughout Middlesex County We maintain community partner relationships with outside agencies including KOC, MCDC, SVD, SMOC, Advocates, Baypath, the YMCA and local area hospitals as well as other town departments including the DAET, Ashland Public Schools, Public Safety and Veteran Services.

Library Overview

The Ashland Public Library is a vibrant community service that is committed to providing free access to information in a variety of formats to stimulate creativity, critical thinking and lifelong learning. We strive to be responsive to the diverse cultural, educational, and recreational needs of a growing community.

FY23 was an interesting year for the community and library as we started coming out of COVID and getting a sense of what our “new normal” may look like.



Ashland Library Director, Meena Jain



For the library, this movement away from the shutdown has shown a thirst from Ashlanders for services and programs that brought them together to reconnect with each other, with literature, and with the world around them.

In the last year, we’ve been very pleased to sign up more than 1,000 Ashlanders with new library cards! We’ve seen more people coming into the library and we were thrilled to be invited to Kindergarten Registration to sign up 5 year olds and their families for library services. We hope to have many more opportunities like this in the future.

We completed our Five Year Strategic Plan, receiving 1130 responses and creating a plan in text, infographic, and comic formats. We believe our goals are attainable and these formats allow for all age groups to have an understanding of what the library would like to accomplish in the next five years.

We've expanded our Library of Things to include much wanted community items such as a VCR to DVD converter, metal detectors, a medium sized telescope, a Nintendo Switch, ukuleles, and so much more. We've also been glad to expand our foreign language collection with books for kids, teens, and adults in several different languages.

We've been so happy to bring more programming to the community - in person, hybrid, and virtual - to meet people where they are. We've seen a tremendous jump in attendance from the years prior as we transitioned from the Friends of the Ashland Library coordinating our programs to the librarians doing it. We found that this allowed for a broader umbrella of programming, leaving the Friends more time to accomplish their fundraising and advocacy goals.

The Friends fund 100 % of the library programs, museum passes, and summer reading initiatives, as well as stocking the Little Free Libraries and providing gently used books to Ashland classrooms. They have had tremendous success in their book sales and fundraising efforts this past year.



Ashland Library staf



Veterans Overview

The Veteran’s Department is staffed with the Director & Veterans Services Officer, the Part Time Veteran’s Agent, and an administrative support specialist. Veteran’s Agent. These individuals are employees of Hopkinton and the participating communities in the District pay Hopkinton an assessment for services of the Veteran’s staff. The Board of Directors oversees the Veteran’s Service District. The Board of Directors consists of the Town Manager/Administrator from each community in the District.

While the VSO is not an agent of the Veteran’s Administration, the VSO can assist in the application and explanation of Federal Veteran benefits. The VSO does act as an agent of the Massachusetts Department of Veteran Services. In that capacity, the VSO can assist and advocate for Veterans as well as their families in obtaining State provided Veteran benefits. The VSO coordinates and implements through the Town of Medfield, benefit payments approved by the State of Massachusetts for Chapter 115 benefits.

Under Chapter 115 of Massachusetts General Laws (M.G.L. ch. 115), the Commonwealth provides a uniform program of financial and medical assistance for indigent veterans and their dependents. Qualifying veterans and their dependents receive necessary financial assistance for food, shelter, clothing, fuel, and medical care in accordance with a formula which takes into account the number of dependents and income from all sources. Eligible dependents of deceased veterans are provided with the same benefits as if the veteran were still living. Assistance that lowers the cost of healthcare is the most sought after 115 benefit. Exact benefits cannot be determined prior to application, so never presume to be disqualified, apply to find out!

In the 18th century, towns in the Massachusetts Bay Colony provided assistance to needy veterans of the French and Indian War (1754-1763) between France and Great Britain, fought in North America. The Commonwealth of Massachusetts began providing for its veterans immediately following the Revolutionary War. At the start of the Civil War in 1861, the state legislature formalized the assistance



provided to veterans by establishing M.G.L. Chapter 115 and the Department of Veterans’ Services. Offices of Director of Veterans’ Services, Burial Agent, and Graves Officer opened in every city and town in the Commonwealth. State and local government leaders wanted to recognize service in the armed forces by providing certain essential benefits to men and women (both living and deceased) who had borne the burden of military duty—and to their families. Chapter 115 enables every eligible Massachusetts veteran to receive certain financial, medical, educational, employment, and other benefits earned by military service. Veterans, their dependents, and surviving spouses have been singled out to receive counsel and assistance dispensed through the 351 municipal



Veterans' Services offices. Today M.G.L. Chapter 115 requires every city and town to maintain a Department of Veterans' Services through which the municipality makes available to its residents the part-time or full-time services of either an exclusive or district Veterans' Service Officer (VSO). It is the job of the VSO to provide the veterans (living and deceased) and their dependents access to every federal, state, and local benefit and service to which they are entitled—including assisting in their funerals and honoring them on Memorial Day and Veterans' Day.

The amounts expended by any city or town for veterans' benefits, the names of recipients thereof, the amounts paid to or for each applicant, the reasons for granting him such benefits, the names of the veterans on account of whose services the benefits were granted, the names, if any, of the companies, regiments, stations, organizations or vessels in which they respectively enlisted, or to which they were appointed, and in which they last served, and the relationship of each dependent to the veteran on account of whose service the benefits were granted, and such other details as the commissioner may require, shall, within thirty days following the month in which such expenditures were made, be certified to said commissioner on blank forms provided by him, in a manner approved by him, and under the penalties of perjury, by the veterans' agent and treasurer of such city or town. The commissioner shall examine such certificates, shall allow and endorse thereon such amounts as he finds have been paid and reported in accordance with the provisions of this chapter, and shall transmit the certificates to the comptroller. The commissioner may decide upon the necessity of the amount paid in each case, and may allow any part thereof which he deems proper and lawful. Subject to such decision and allowance, seventy-five per cent of the amounts of veterans' benefits paid to applicants by the cities and towns wherein they reside, but none of the expenses attending the payment of such benefits, shall be paid by the commonwealth to the several cities and towns on or before November tenth in the year after such expenditures. The commonwealth shall make payments to cities and towns equal to 100 per cent of the amount of benefits paid by cities and towns to or on behalf of recipients living in permanent housing located on real property owned by the federal government or living in institutions or transitional housing, as defined in 108 CMR 2.02, if such housing is located on real property owned by the federal government; provided, however, that such payments shall be made to the city or town in which the recipient resides only for 48 months of residence; provided further, that such payments shall not be made for a recipient who has resided elsewhere in the city or town for the 6 consecutive months immediately preceding the recipient's move into such housing.

Selected Accomplishments During Fiscal Year 2023

Recreation

- We introduced several new programs this year including Glee Club, Jedi Master Engineering, Teen Interview Prep Skills and Kids Test Kitchen
- Partnered with the Senior Center to bring back intergenerational programming

Senior Center

- Clocktown Memory Café reopened in May of 2022.
- Acquired \$75K from the State for recreation space to be used to redesign Patio area to be ADA compliant
- Increased 13 additional Programs/Activities per month
- Provided 577 rides for Medical Appointments
- Offered Outreach to 657 Seniors-4760 occurrences
- Offered 9585 events in the Senior Center which were enjoyed by 759 Seniors
- Held in person large events; such as Veterans Day Celebration and a yearly Holiday party

Human Services

- 12,384 encounters with Ashland residents, Community Partners/Town Partners.
- Provided 3,451 number of services to 435 Individuals
- Organized and Coordinated 95 Thanksgiving Meals to Ashland Families
- Organized and Coordinated Holiday Gift Program to 125 Families with 248 Children
- Food Pantry provided a total # of 942 appointments feeding 2059 people. This number is indicative of the number of people utilizing the food pantry multiple times.
- Reinstating the formal and regular meeting of the Hoarding Task Force in collaboration with the Ashland Public Health Department and re-establishing the relationship between Human Services and the Health Department.
- Increased collaboration and relationship cultivation between Human Services and the Ashland Police Department as evidenced by increased referrals and the APD funding ten hours of the human services case manager position thus increasing the hours to 40. Our current case manager holds an MSW with her LCSW licensure and is engaged in supervision with the Human Services director for her LICSW licensure eligibility.

- Hiring a tri-lingual food pantry coordinator that has proven to increase our accessibility to non-English speaking patrons and further mitigate food insecurity in Ashland.
- Maintaining current, and cultivating new community partnerships with town and outside agencies is a source of department pride and aides in effectively connecting Ashland patrons with resources, support and assistance.
- Food Pantry accomplishments include an increase in average weekly appointments from 13 weekly (40 monthly) to 30 weekly (up to 124 monthly) appointments

Library

- Restarted and significantly increased staff facilitated in person, hybrid, and virtual programming. Many of our events pre-COVID had been organized by our Friends group
- Resolved several building issues including the following: mold remediation in the lower level, new sidewalks and brickwork at the entrance of the building, a new front door, roof repair, and updates to HVAC system
- Funded new computers for staff, a people counter which lets the Library know how many individuals enter the Library, and new, digital security cameras
- Reviewed and updated all Library policies
- Researched and implemented new promotional materials including newsletters, brochures, and social media outlets to better communicate our programs and services
- Collaborated with many entities in the community and have worked with a diverse group of library stakeholders to create a Strategic Planning Survey, which has led to nearly 450 responses
- Converted an old storage room on the lower level into a beautiful and useful permanent book sale room for the Friends of the Ashland Library
- Friends of the Ashland Library also held a successful online Children's Illustrators Auction which brought in much needed funds for programs and services
- Reopened art gallery on the lower level with a rotating exhibit monthly
- Restaged furniture, renewed newspapers and magazines, and opened every space so that the community can enjoy the Library once again

Goals for Fiscal Year 2024

Recreation

- The Ashland Recreation Department will continue to offer a wide variety of programs designed to promote a well-balanced, active and healthy lifestyle to the residents of Ashland **(Community Goal 2)**
- Continue to offer additional programming in partnership with more departments and organizations in Town
- Recreation Department would like to increase our programming options for middle school aged participants **(Community Goal 2)**
- Partner with conservation and local scout troops to cleanup the Olive Street property and convert it to a usable space.

Senior Center

- Develop and offer more programming that involves the use of Zoom both in a group setting and at the seniors' residence. These programs will be offered in a group setting, on site. **(Community Goal 2)**
- Work with other departments (Recreation-Library) to offer shared and intergenerational programs programming **(Community Goal 2)**
- Reopen our Clocktown Café for those with memory impairments and their care partners. **(Community Goal 2)**
- Collaborate with Council members to develop a survey to evaluate the needs of the 60+ community members.
- Offer evening events and programming to address the needs of our 60+ working seniors
- Redesign the Patio area to be ADA compliant for usable recreation space
- Collaborate with Safety Departments to offer Home Safety Programs.
- Collaborate with Library and Recreation Departments to create and offer intergenerational and cultural programming to community members.
- Increase Program Coordinator hours by 10 additional hours from 25 to 35. To support the goal to increase evening programming and events. If we do not increase these hours we will not be able to support the evening events and programs.
- Create Volunteer Training Handbook to support the needs of the volunteers

- Increase the hourly wage and maximum benefit to support our senior community members participating in the “Circuit Breaker” (tax work off) program

Human Services

- Reengage the Hoarding Task Force in collaboration with the Ashland Board of Health **(Community Goal 2)**
- Reengage the Substance Use Response Team with the Ashland Police Department. **(Community Goal 2)**
- Revamp the policies and procedures for the annual holiday assistance program in order to put in place a user-friendly streamlines process to be utilized yearly. **(Community Goal 2)**
- Integrate a Homeless Outreach initiative through the Human Services Department
- Increase state wide engagement in Human Services Department initiatives through the MMA Human Services Council/Coalition
- Re-organize documentation our documentation process in order to quantify our engagement in the community
- Finalize the Human Services Policy and Procedures Handbook

Library

- Increase the number of Ashland Library Card holders to 60-65%. Currently only 47% of Ashland residents hold library cards **(Community Goal 6)**
- Increase programming for all ages to really engage the community in common interests and to find ways for them to re-connect with each other after this difficult time **(Community Goal 2)**
- Collaborate with town organizations, town departments, business, schools, identity groups and residents to maximize resources and to create shared opportunities to provide services to the community **(Community Goal 1)**

Performance/Workload Indicators

Library

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated
Circulation	125,980	99,970	123,827	130,000	130,000
Circulation - Electronic Materials	3,592	5,040	6,000	6,500	6,500
Holdings	160,463	178,300	180,000	185,000	185,000
Number of Programs	313	178	516	600	600
Program Attendance	5,655	5,792	6005	7,000	7,000
Use of Public Computers	5,304	2,496	5,000	6,000	6,000
Door Count	NA	NA	46,615	50,000	50,000
Facebook Followers	894	1,131	1,319	1,499	1,499

Human Services

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Senior Center events	9,850	3,581	8,000	9,585	8,500	10,000
Rides	480	401	500	577	550	625
Services-Outreach	3,057	2,623	2,700	4,760	3,000	5,500
Food Pantry	225	160	140	152	150	200
Holiday Family Program	105	98	108	125	110	130
Human Service Dept. encounters	6,686	8,352	9,575	12,384	10,500	30,000

Veterans

Indicator	FY2021 Actual	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated
Ashland Ch.115 Cases	N/A	6	6	6
Veteran Benefit Payments	\$70,626	\$71,000	\$71,000	\$71,000
Notice of Actions	N/A	4	4	4
VA Healthcare assists	N/A	15	15	15

Recreation

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Total programs	26	48	46	50	50
Total participants	671	1,400	1,597	1,800	1,800
New participants	403	407	312	100	100

Position Summary Schedule – Community Programs & Human Services

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
Community Programs & Human Services				
Human Services				
Director of Community Programs & Elder Services	1.0	1.0	1.0	-
Director of Human Services	1.0	1.0	1.0	-
Outreach Coordinator	0.875	0.875	0.875	-
Activities Coordinator	0.4	0.4	0.4	-
Director of Prevention/Outreach	1.0	1.0	1.0	-
Program Coordinator	1.0	1.0	1.0	-
Van Driver	0.4	0.4	0.4	-
Admin. Asst. – Recreation	0.7	0.7	0.7	-
Admin. Asst. – Elder Affairs	0.875	0.875	0.875	
Transitional Asst. Coordinator (Food)	0.6	0.6	0.6	-
Recreation Director	1.0	1.0	1.0	-
Assistant Recreation Director	0.5	0.5	1.0	0.5
Case Manager	0.6	0.6	0.6	-
Library				
Director of Library Services	1.0	1.0	1.0	-
Director of Children Services	1.0	1.0	1.0	-
YA Reference Librarian	0.575	0.575	0.575	
Library Assistant – Children’s	0.875	0.875	0.875	-
Library Assistant – Circulation	0.825	0.825	0.825	-
Library Assistant – Tech Services	0.5	0.5	0.5	-
Library Assistants	1.025	1.025	1.525	0.5
Library Page	0.25	0.25	0.25	
Total FTEs	16.50	16.50	16.50	-

Personnel Note: The Assistant Recreation Director was formerly titled recreation coordinator and was budgeted for approximately 19 hours a week. However, the Town has fully funded an Assistant Recreation Director position for 40 hours for FY24 and eliminated the coordinator position. The Town has also added a 0.5 FTE to the Library Department.

Budget Changes or Initiatives

Human Services

The Human Services budget is being proposed at \$453,104, a decrease of \$10,181 from FY23.

There have been contractual increases in personnel costs and an increase in training.

Despite these increases, the Town is shifting 100% of the newly created Assistant Recreation Director to the new recreation revolving fund. Also, there is an increase in state aid for elder services over FY23.

01544 - Human Services							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51330	Salaries	432,972	528,892	535,280	6,387	1.21%
	51400	Longevity	5,640	7,570	6,700	-870	-11.49%
Subtotal - Personnel			438,612	536,462	541,980	5,517	1.03%
	52450	Contracted Services	10,014	11,875	19,280	7,405	62.36%
	54400	Auto Parts & Supplies		1,000	1,000	0	0.00%
	55800	Misc. Supplies	1,027	750	750	0	0.00%
	57100	In-State Travel		600	600	0	0.00%
	57300	Dues & Membership	1,023	1,000	1,600	600	60.00%
	57400	Training/Conf./Courses	145	3,500	7,000	3,500	100.00%
Subtotal - Expenses			12,209	18,725	30,230	11,505	61.44%
Offset - Grants & Revolving Accounts				(91,903)	(119,106)	-27,203	29.60%
Total 01544 - Human Services			450,820	463,284	453,104	-10,181	-2.20%

Library

The Library budget is being proposed at \$435,944, which represents a \$26,047 increase or 6.35%.

There have been contractual increases in personnel costs and also the addition of a part time library assistant.

Community Programs & Human Services

Section 6

01610 - Library							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51130	Salaries	321,234	315,800	341,423	25,622	8.11%
	51140	Longevity	3,000	3,300	1,300	-2,000	-60.61%
Subtotal - Personnel			324,234	319,100	342,723	23,622	7.40%
	54150	Postage/Stamps/Reg Mail		121	121	0	0.00%
	54200	Office Supplies	2,402	2,500	2,500	0	0.00%
	54600	Reference Books/Material	57,133	72,575	75,000	2,425	3.34%
	55987	Technology Expenses	21,982				
	57300	Dues & Membership	15,300	15,300	15,300	0	0.00%
	57400	Training/Conf./Courses	1,644	300	300	0	0.00%
Subtotal - Expenses			98,461	90,796	93,221	2,425	2.67%
Total 01610 - Library			422,695	409,896	435,944	26,047	6.35%

Veterans

The Veteran’s budget is being proposed at \$132,850, which represents a \$1,628 increase or 1.24%.

01543 - Veterans Services							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	57000	Veteran's District Assessm	52,651	53,372	55,000	1,628	3.05%
	54200	Memorial Day Expenses	1,815	2,850	2,850	0	0.00%
	57350	Veterans Benefit Payment	62,314	75,000	75,000	0	0.00%
Subtotal - Expenses			116,780	131,222	132,850	1,628	1.24%
Total 01543 - Veterans Services			116,780	131,222	132,850	1,628	1.24%



***SECTION 7 – DEPARTMENT OF PUBLIC
WORKS & PUBLIC FACILITIES***

Background

The Department of Public Works (DPW) is responsible for a vast array of Town infrastructure services. Services can include maintaining, managing and protecting Ashland's water supply, rebuilding roads, sidewalks, managing waste water, trash removal, recycling, snow removal, and processing water/sewer, rubbish, and stormwater billing.

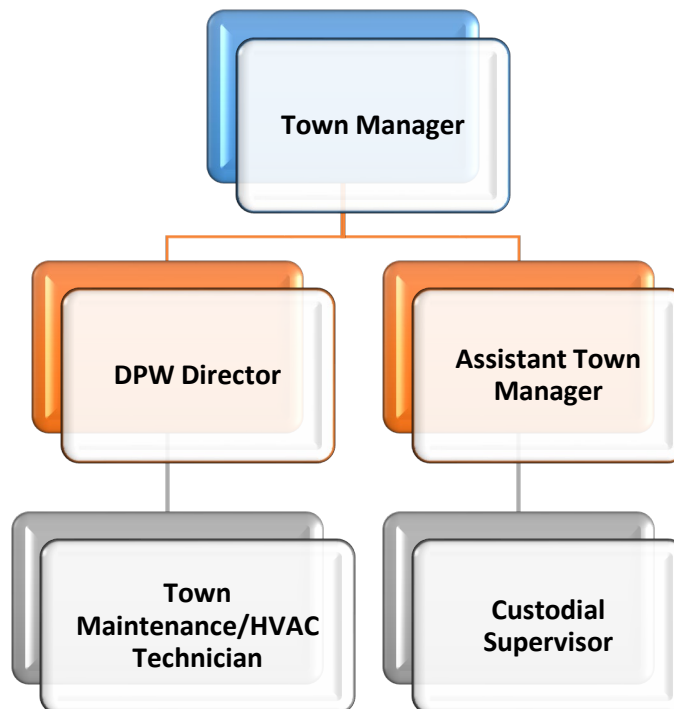


Its mission states that the Ashland Department of Public Works “is committed to maintaining the infrastructure required for providing adequate supplies of drinking water, the proper collection of domestic waste, trash collection and recycling, maintaining aesthetically pleasing parks, cemeteries and public areas to provide safe roadways for the sake of police, fire and rescue and travelers, with a focus on the highest level of customer satisfaction to its residents, business owners and general travelers.”

The DPW is broken into 8 departments, as shown on the attached organization chart: office staff, water, sewer, stormwater, trash collection, highway, fields and cemetery/parks/trees

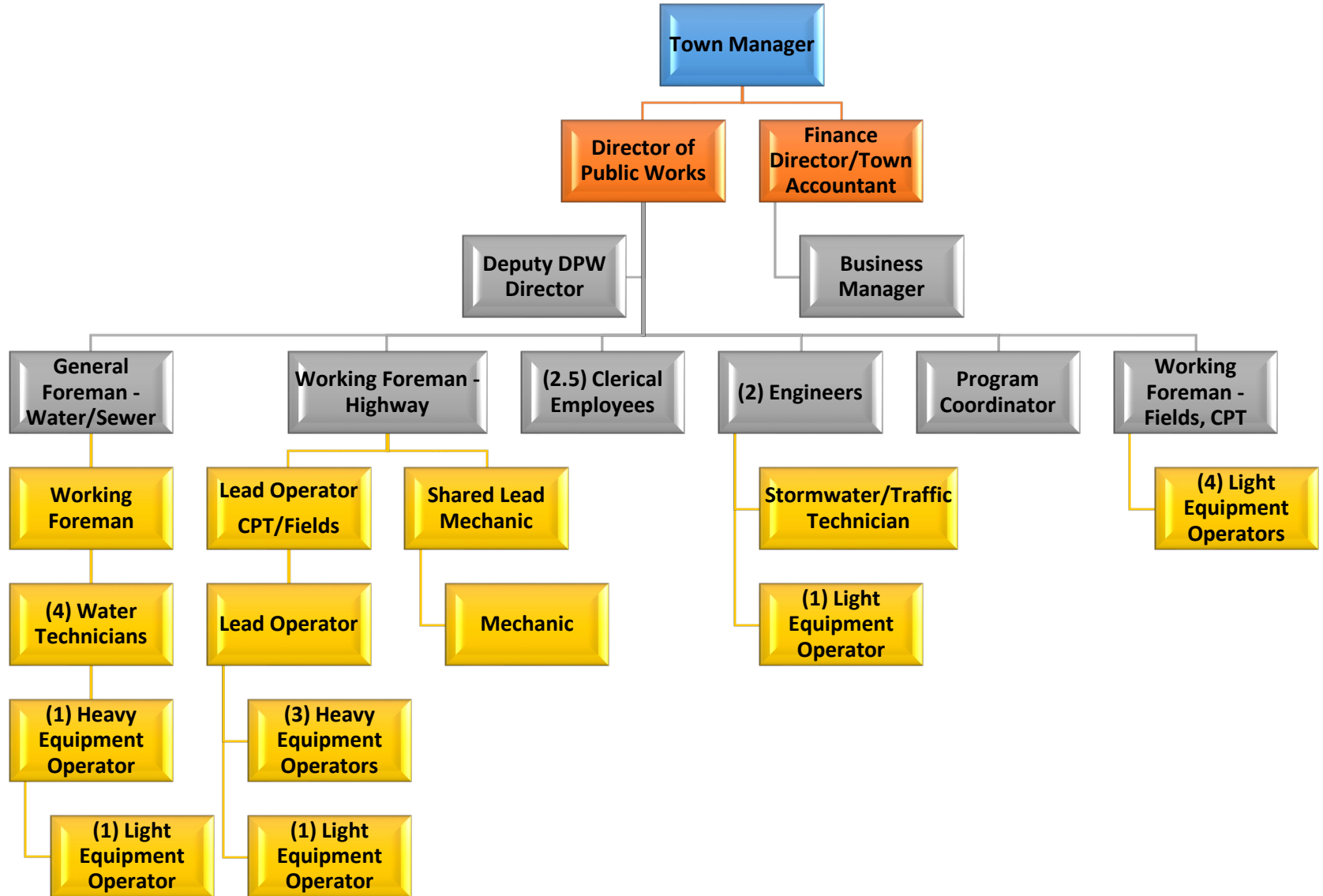
The Department of Public Facilities oversees all Town buildings and is responsible for the maintenance of all Town owned properties.

Organizational Chart – Facilities Department

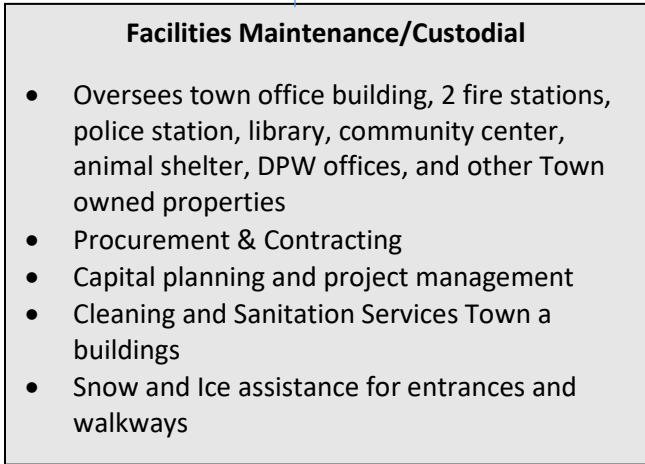
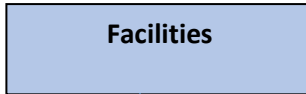


Organizational Chart – DPW

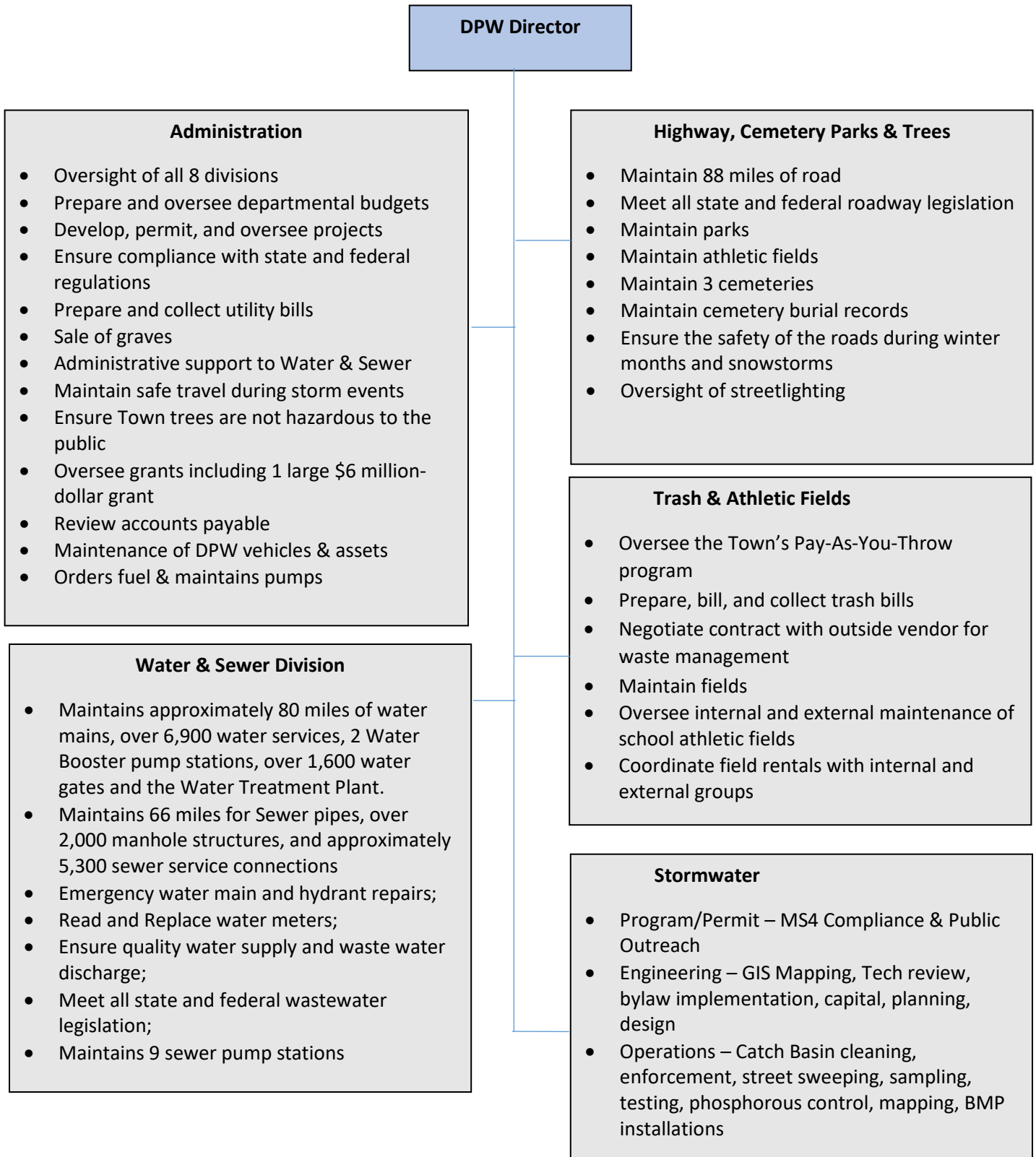
Note: The Business Manager will report to the Director of Public Works and the Finance Director/Town Accountant.



Programs and Services – Facilities



Programs and Services – DPW



DPW Administration

DPW Director, Doug Small (left) and Town Manager, Michael Herbert (right)

The Department of Public Works (DPW) consists of multiple Divisions collectively responsible for maintaining and improving the Town's public spaces and infrastructure. This includes the maintenance and development of Town roads, sidewalks, public trees, cemeteries, parks, as well as the Town water supply system, wastewater/sewerage operations, trash removal, and athletic fields. In addition to general administration, the Divisions within the Department include: DPW Administration, Highway, Cemetery Parks & Trees, Water, Sewer, Rubbish and Recycling, and Athletic Fields. The DPW administrative staff provides administrative support to the other department and interacts with the public related to requests and concerns. This is reflected in the Public Works Administration budget account.

An enterprise fund as authorized under MGL Ch. 44 §53F½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service

delivery—direct, indirect, and capital costs—are identified. This allows the community the option to recover total service costs through user fees.

For purposes of providing a complete departmental overview, a brief description of the Water, Sewer, Rubbish and Recycling Program, Stormwater and Athletic Fields Division is included here within the DPW Section 7 of the budget document. The actual budgets associated with the Water, Sewer, Rubbish and Recycling, Athletic Fields and Stormwater enterprise funds are contained in Section 16 of this budget document.

Highway Construction and Maintenance Department

The Highway Department oversees general maintenance and safety of the roadway infrastructure in the Town. Ashland has approximately 88 miles of roadways. Additionally, approximately 10 miles are under private control, and approximately 3 miles are under state control - the balance is maintained by the Town's Highway Department. While the number of roads in the Town has increased over the last ten years, the cost to maintain these roads has also increased on a per mile basis due to increases in highway materials such as asphalt. Roadway maintenance also includes 25 miles of sidewalks, 12 roadway bridges, 1 pedestrian bridge and 2 dams.



Highway maintenance costs are offset by state funds through the state’s chapter 90 program administered through MassDOT. There are 76 miles registered as qualifying for chapter 90 funds. The work performed by the highway department is reflected in the Highway budget account.

Other maintenance includes snow and ice removal, bridge maintenance, pothole repairs, guardrail & fencing, milling and resurfacing, trench paving, tree trimming & removal, sidewalks and curbing, catch basin repair, street sweeping, catch basin cleaning, culvert repair, removing roadside litter & brush, road openings, and streets signs and traffic control.

Snow & Ice Removal

During the winter the highway department manages the snow and ice operations in the Town. The Town has 20 plows, sanders, and other pieces of equipment at its immediate disposal and an additional 38 hired plows available for larger storms. Costs associated with snow and ice operations are reflected in the Snow and Ice budget account. The DPW can operate as a self-sustained facility in an emergency, with its own power and vehicle repair capabilities.

MGL c. 44 s. 31D allows municipalities to exceed their budgeted amounts for snow and ice removal. Per the law, any city or town may incur liability and make expenditures in any fiscal year in excess of available appropriations for snow and ice removal, provided that such expenditures are approved by chief administrative office.



Highway Streetlighting

The DPW office oversees the management of the public streetlights in the Town. This is reflected in the Streetlighting budget account.

Highway Combined Fuel

The DPW office orders fuel for all town departments. It maintains pump records and performs inspections for leak detection regulations. This is reflected in the combined fuel budget accordingly.

Cemetery, Parks, & Trees

The cemetery, parks, and trees department maintain the Wildwood Cemetery and two smaller cemeteries, town-owned (non-school) parks and public spaces, and is responsible for trees in publicly owned ways and easements.

The cemetery, parks, and trees department also support burials at Wildwood Cemetery.

This work is reflected in the cemetery, parks, and trees budget account.

Water (Enterprise Fund)

The water department oversees the water infrastructure in the Town. The Town has approximately 83 miles of water lines serving over 90% of the residents and businesses. The water system is served by the Howe Street Water Treatment Plant, which is administered through a contract with Woodard and Curran. The Town utilizes five wells in the vicinity of the Hopkinton Reservoir and pumps approximately 1.7 million gallons per day, although daily withdrawals can vary significantly. The Town also maintains two water towers that help provide balanced water pressure to the entire system. It provides 24-hour service to respond to issues related to the maintenance of the system. This is reflected in the Water enterprise fund.

Sewer (Enterprise Fund)

The sewer department oversees the sewer infrastructure in the Town. Approximately 78% of the Town residential units are connected to the municipal sewer system. The Town pumps approximately 2 million gallons of sewage per day into the MWRA system via two pump stations, at Chestnut Street and Brackett Road, which pump through the Framingham sewer system into the MWRA system. Sewage is conveyed through approximately 63 miles of gravity lines and six miles of force main. The department reviews the construction of new sewer connections and checks throughout the Town for illegal drainage and gray-water connections. It also manages seven smaller pump stations throughout the Town that pump sewage to the two main pump stations. This is reflected in the Sewer Enterprise fund.

A number of issues with the Ashland sewer system are reflected in its rates, some of the highest in the state. Residential development over the last forty years has affected different parts of the system with differing capacity requirements. Because our system must pass through Framingham, the Town pays over \$1,000,000 to Framingham for fees and system upgrades. The Town is also limited to how much it can pump per interbasin transfer regulations.

Rubbish & Recycling Collection (Enterprise Fund)

The office runs the rubbish and recycling programs for the Town. They manage the Waste Management rubbish and recycling service contract and deal with rubbish and recycling pickup issues on behalf of the residents. They manage the bulky item pickups as well. They run four electronics dropoff days and one

household hazardous waste collection day each year. They also run monthly oil, mercury, and oil-based paint collections. This is reflected in the Trash Removal Enterprise fund.

The Town contracts for weekly residential curbside solid waste and recyclables collection using a four (4) day work week. Approximately 6,000 households are serviced under the Town Solid Waste and Recycling collection program. Approximately 30 percent of the 6,000 households serviced are condominium households.

All residential Solid Waste is collected on a pay-as-you-throw (PAYT) basis, where only Town bags, purchased by residents, are permitted for collection. Ashland PAYT bags are available for purchase at local grocery and convenient stores. Each eligible household may set-out an unlimited number of official town PAYT Bags.

Athletic Fields (Enterprise Fund)

In FY15 Ashland DPW took over maintenance and rental responsibility of most recreation fields from the former Ashland Field Management Group and the school department. These responsibilities include the following:

- Program management and administration
- Rental booking
- Rental billing
- General field maintenance
 - High school turf field
 - High school baseball field
 - High school softball field
 - High school practice fields
 - Middle school turf field
 - Middle school Hunt field
 - Middle school D area
 - Stone Park
- Miscellaneous requests

This is reflected in the Athletic Field's Enterprise Fund.

Stormwater

The Stormwater Division is responsible for ensuring the Town is in compliance with the National Pollutant Discharge Elimination System (NPDES) federal permit. This program is in place in order to protect our natural water resources. It involves system mapping, site inspections, identifying elicited discharges into our Stormwater drainage infrastructure and public outreach.

Public Buildings & Property Maintenance

The Department of Public Facilities is responsible for the day-to-day maintenance and custodial operations at all of the general government facilities. These facilities include the Police Station, Town Hall, Public Library, Community Center, DPW, Fire Department, and the two town pavilions. While the DPW provides snow removal services at the town building parking lots, our staff ensures that walkways and

doors are cleared and accessible for the general public during inclement weather. The newly created position of capital/procurement specialist will be responsible for the capital execution for all town buildings and assisting to manage the larger community development projects, such as assisting with construction of the Warren Barn on Chestnut Street, oversee repair and maintenance work at the Valentine Estate on 133 West Union, assisting to complete the Riverwalk and Mill Pond park projects. The Department of Public Facilities and Property Maintenance will be responsible for new build Public Safety Facility that will be opened in FY23.

The Facilities Department currently is managed by the DPW Director and Assistant Town Manager. The DPW Director is assisting with maintenance and the Assistant Town Manager is overseeing custodial work and the capital and procurement specialist.



Custodial Supervisor, Marley DeLima, having some fun while getting ready for Ashland's Holiday Stroll

Selected Accomplishments During Fiscal Year 2023

DPW Departments

- Over 31,000 water, sewer, and stormwater bills processed
- 271 water meter replaced
- 360 water and sewer readings processed
- Approximately 6,000 trash invoices processed
- 139 road opening permits processed
- 23 grave lots sold
- 79 burials

Facilities

- Streamlined the cleaning services
- Replaced exterior doors at DPW & Library
- Repaired leaky roof at Community Center
- Repaired curb stops at the Community Center
- Light fixtures repairs and replacement at the Community Center
- New P-Trap/Plumbing at the Community Center
- Fixed freeze up issue at Library
- Replaced RTU – HVAC unit at the Library
- Assisted with holiday lighting downtown
- Renovated Library room
- Winterized DPW garage
- Repaired roof leak at DPW
- Repaired & painted rear door at the Town Hall

- Repaired garage door at the Fire Station

Goals for Fiscal Year 2024

DPW

- Assistance with DPW responsibilities by creating an Engineering Department in order to meet the needs of Ashland. This Department will consist of the oversight and management of projects (design, bid, and construction), bridges, dams, utilities, grant writing, land surveying, regulations, inspections, construction materials, traffic, Stormwater, record keeping and more. We, here at the DPW, envision this new Department to be modeled after a MaDOT District Office.
- Provide great service to the community by keeping up with new technology in the civil engineering/surveying, snow & ice, water, wastewater, and environmental industries
- Maintaining DPW equipment by restoring/replacing the DPW garage and salt barn
- Rehab the Chestnut Street Pump Station (**Community Goal 2**)
- Sewer Infiltration and Inflow (I&I): Identify and fix leaks to help minimize the cost to transport the Town's wastewater to the MWRA facility located on Deer Island in Boston for treatment and disposal
- Protecting natural resources by adhering and complying with the MS4 permit (**Community Goal 7**)
- Install more sidewalks in Town to make downtown and all of Ashland more accessible to pedestrians (**Community Goal 9**)
- Replace the Cordaville Road Bridge and Main Street Bridge (**Community Goal 9**)
- Maintain current state of bridges and dams by performing more preventative maintenance (**Community Goal 7**)
- Seek alternative wastewater disposal options
- Replace water mains throughout Town
- Increasing Catch Basin cleaning to clean roughly half of the 2400+ catch basins in Ashland
- Develop a Phosphorous Source Identification Report for Waushakum Pond. This is a year 4 requirement for the EPA MS4 Permit and the SW Program intends to hire an engineering consultant to produce the report to help address the issues at the pond due to a high Phosphorus load in the local stormwater discharge.

- Retrofit Best Management Practices (BMP) at town-owned facilities. This is another MS4 year 4 requirements that requires a study of permittee owned facilities for possible structural BMP installation to improve water quality discharge.
- Complete dry-weather screening of all 290 outfalls in Ashland. This requirement is due this year and Ashland is on track to complete dry weather screening before July of 2021.
- Public Outreach: We will continue to provide information about protecting our natural resources like the Ashland Reservoir, Waushakum Pond, Mill Pond, the Sudbury River and all of our other rivers, streams and wetlands.

Facilities

- Implement necessary preventative maintenance and repairs to protect the Library and Town Hall
- Create a streamlined maintenance program
- Incorporate new Public Safety Facility into maintenance plans and cleaning services to ensure that the Town is a good stewards to the new facility
- Create a plan for newly vacated town owned buildings at the Main Street Police Station, Main Street Fire Station, and the Cedar Street Fire Station (**Community Goal 4**)
- Create a professional development tract program for facilities staff
- Enhance the Town's ability to manage capital projects and complete on-going community development projects (**Community Goals 2, 4**)
- Enhance capacity to conduct efficient procurements

Performance/Workload Indicators

Department of Public Works and Facilities

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2022 Actual	FY2023 Estimated
Highway / Roadway / Traffic (cont.)					
RAILROAD Crossing Markings	3	3	-	3	3
Sign Work	40	30	14	40	75
Fleet (Equipment)					
Vehicle Inspections	43	43	45	45	45
Facilities					
School Dude Requests	125	175	160	204	175
Elevator Inspections (Qtrly)	Unknown	12	12		16
Elevator Inspections (State)	3	3	3		4
Fuel Pump Inspections	1	1	1	67	1
Generators(Minor PM)	No data	No data	17	14	17
Generators (Major PM)	No data	No data	17	0	17
Cemetery					
Burials	68	66	70	70	TBD
Permits					
Road Opening Permits	132	140	125	140	125
Trench Permits	53	21	30	23	40
Irrigation Permits	15	11	4	8	10
Water Connection Permits	34	6	5	8	10
Sewer Connection Permits	49	15	12	23	10
Drainlayer Permits Process	32	28	23	25	25
Water & Sewer Department					
Dig Safe Markouts	1,921	1,382	1,400	1,395	1,400
Water Meters Replaced	505	107	400	554	400
Water Leaks Repaired	20	21	7 so far	30	TBD
Hydrants Replaced	8	9	9	9	9
Inspections/Appointments (WO)	1,231	934	1,089	1,399	1,500
Snow & Ice					
Plowable Snow Storms *	4	5	4		4
Salt Usage	2,493	3,930	3,498	2,526	3,500
Water Produced – Water Treatment Plant (Based on Calendar Year)					
Ashland (Million Gallons)	416.64	439.85	483.71	494.96	500.00
Hopkinton (MG)	142.61	140.47	135.34	133.34	145.00
Combinded (Ash & Hopk)	559.25	580.32	619.05		645.00
Wastewater (MGD)					
Wastewater Flow (MGD)	1.28	1.18	TBD	1.26	TBD

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2022 Actual	FY2023 Estimated
Solid Waste and Recycling Program					
Participating Households	5,941	5,950	5,956	5,952	5,966
Residential Solid Waste (tons)	2,894	3,153	3,046	3,022	3,100
Residential Recycling Material (tons)	1,781	1,921	1,980	1,930	2,000
Yard Waste (tons)	281	361	282	283	300
E. Waste (TVs, Computers, etc.)	17	23	11	9	15
Textiles/Used Clothing	35	53	42	29	40
Large Bags Purchased	201k	203k	200k	187,250	200k
Small Bags Purchased	159k	142.75k	150k	141,000	150k
Athletic Fields					
Scheduling Field Events (School/Private)	2,316	1,572	2,000		2,000
Invoices / Billing	87	11	30	63	35

Position Summary Schedule – DPW & Facilities

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
<u>Department of Public Works</u>				
Director of Public Works	1.0	1.0	1.0	-
Deputy Director/Operations Manager	1.0	1.0	1.0	-
Business Manager	0.0	0.0	1.0	1.0
Engineers	1.0	2.0	2.0	-
Program Manager	1.0	1.0	1.0	-
Clerical Staff	2.5	2.5	2.5	-
Working Foreman - CPT/Fields	1.0	1.0	1.0	-
General Foreman – Water/Sewer	1.0	1.0	1.0	-
Working Foreman – Water/Sewer	1.0	1.0	1.0	-
Working Foreman – Highway	1.0	1.0	1.0	-
Water Technicians	4.0	4.0	4.0	-
Heavy Equipment Operators	4.0	4.0	4.0	-
Light Equipment Operators	7.0	7.0	7.0	-
Stormwater Traffic Technician	1.0	1.0	1.0	-
Lead Operator – CPT/Fields	1.0	1.0	1.0	-
Lead Operator	1.0	1.0	1.0	-
Shared Lead Mechanic	1.0	1.0	1.0	-
Mechanic	1.0	1.0	1.0	-
<u>Department of Public Facilities</u>				
Director of Public Facilities	0.0	0.0	0.0	-
Maintenance/Custodian	1.0	1.0	1.0	-
Custodial Supervisor	1.0	1.0	1.0	-
Procurement/Capital Specialist (included in Town Manager section)				
Total FTEs	32.5	33.5	34.5	1.0

Personnel Note: The Town has budgeted for a Business Manager in the FY24 budget.

Budget Changes or Initiatives

DPW Administration

The proposed FY24 DPW Administration budget is \$159,454, an increase of \$40,039 or 33.53%. This increase is driven by the addition of another position, a Business Manager. The new position is budgeted at approximately \$80,000 and is split among the General Fund and Enterprise Funds – Water & Sewer.

01421 - Public Works Administration							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	87,722	114,980	155,019	40,039	34.82%
	51400	Longevity	1,285	1,285	1,285	0	0.00%
Subtotal - Personnel			89,007	116,265	156,304	40,039	34.44%
	52450	Contracted Services					
	57100	In-State Travel		150	150	0	0.00%
	57300	Dues & Membership		1,000	1,000	0	0.00%
	57400	Training/Conf./Courses		2,000	2,000	0	0.00%
	58000	Capital Outlay					
Subtotal - Expenses			-	3,150	3,150	0	0.00%
Total 01421 - Public Works Administration			89,007	119,415	159,454	40,039	33.53%

Highway Combined Fuel

The Highway Fuel FY24 budget is \$182,000, an increase of \$74,000 or 10.30%. This increase is primarily driven by inflation rates for fuel prices and repairs/maintenance needed to the pumps.

01429 - Combined Fuel Account							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	54800	Gasoline	94,358	110,000	110,000	0	0.00%
	54880	Diesel	61,470	50,000	55,000	5,000	10.00%
	55800	Misc. Supplies	4,255	5,000	7,000	2,000	40.00%
	52000	Purchase of Services			10,000	10,000	
Subtotal - Expenses			160,082	165,000	182,000	17,000	10.30%
Total 01429 - Combined Fuel Account			160,082	165,000	182,000	17,000	10.30%

Snow & Ice Removal

The Snow & Ice budget will be level funded for the FY24 budget year.

01423 - Snow and Ice Removal							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51300	Overtime	98,247	24,800	24,800	0	0.00%
Subtotal - Personnel			98,247	24,800	24,800	0	0.00%
	51350	Beeper Allowance	13,640	4,400	4,400	0	0.00%
	52450	Contracted Services	304,823	80,000	80,000	0	0.00%
	54400	Auto Parts & Supplies	46,467	15,000	15,000	0	0.00%
	54950	Sand, Salt, Etc.	210,595	125,000	125,000	0	0.00%
	55800	Misc. Supplies	2,927	5,000	5,000	0	0.00%
	58500	Purchases of Equipment	30,291	31,000	31,000	0	0.00%
Subtotal - Expenses			608,742	260,400	260,400	0	0.00%
Total 01423 - Snow and Ice Removal			706,989	285,200	285,200	0	0.00%

Highway Street lighting

The Highway street lighting budget will be level funded for the FY24 budget year.

01424 - Streetlighting							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	52000	Purchase of Services	11,800	10,000	10,000	0	0.00%
	52100	Utilities Expenses	21,458	35,000	35,000	0	0.00%
Subtotal - Expenses			33,258	45,000	45,000	0	0.00%
Total 01424 - Streetlighting			33,258	45,000	45,000	0	0.00%

Cemetery, Parks & Trees

There have been no significant changes in the Cemetery, Parks and Trees FY24 budget.

Salaries increased due to contractual step increases and cost of living adjustments.

01491 - Cemetery Parks & Trees							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51130	Salaries	204,319	217,030	236,667	19,637	9.05%
	51300	Overtime & Recall/Beeper	4,344	5,000	5,000	0	0.00%
	51400	Longevity	1,120	1,120	1,120	0	0.00%
	51900	Uniform Expenses/Allowance	3,387	4,000	4,000	0	0.00%
Subtotal - Personnel			213,170	227,150	246,787	19,637	8.64%
	52000	Purchase of Services	185	400	1,000	600	150.00%
	52410	Maintenance Service Contract		105	0	-105	-100.00%
	52450	Contracted Services	10,654	10,000	10,000	0	0.00%
	52965	Beaver Control	738	1,000	1,000	0	0.00%
	54000	Supplies	745			0	
	54150	Postage/Stamps/Reg Mail	115	150	150	0	0.00%
	54400	Auto Parts & Supplies	4,914	6,000	6,000	0	0.00%
	54420	Cem & Park Supplies	992	500	1,000	500	100.00%
	54450	Tools/Hardware	2,230	500	2,500	2,000	400.00%
	54460	Trees/Shrubs-Replacement		250	250	0	0.00%
	55800	Misc. Supplies	1,699	1,000	1,000	0	0.00%
	57300	Dues & Membership	355	100	100	0	0.00%
	57400	Training/Conf./Courses	948	1,500	1,500	0	0.00%
	58500	Purchases of Equipment					
Subtotal - Expenses			23,575	21,505	24,500	2,995	13.93%
Total 01491 - Cemetery Parks & Trees			236,745	248,655	271,287	22,632	9.10%

Highway

There have been no significant changes in the Highway FY24 budget.

Salaries increased due to contractual step increases and cost of living adjustments. Contracted services increased \$30,000 to accommodate more services; however, property and trail maintenance decreased approximately \$34,000.

01422 - Public Works Highway						
Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
51130	Salaries	319,144	355,588	370,639	15,051	4.23%
51300	Overtime & Recall/Beeper	20,995	22,000	22,000	0	0.00%
51350	Beeper Allowance	11,199	12,500	12,500	0	0.00%
51400	Longevity	2,406	2,406	2,406	0	0.00%
51900	Uniform Expenses/Allowance	4,621	5,000	5,000	0	0.00%
Subtotal - Personnel		358,365	397,494	412,545	15,051	3.79%
52000	Purchase of Services	2,958	500	500	0	0.00%
52450	Contracted Services	120,069	113,500	143,500	30,000	26.43%
52710	Office Equipment Lease		1,000	1,000	0	0.00%
52720	Radio Equip Repair/Parts	115	100	100	0	0.00%
52966	Stormwater Maintenance	49,874	30,000	30,000	0	0.00%
529XX	Property and Trail Maintenance	12,775	64,012	30,000	-34,012	-53.13%
53410	Telephone Expense	247	500	500	0	0.00%
54000	Supplies	2,230	2,000	2,000	0	0.00%
54150	Postage/Stamps/Reg Mail	114	155	155	0	0.00%
54200	Office Supplies	12	630	630	0	0.00%
54300	Maintenance Supplies	178	900	900	0	0.00%
54400	Auto Parts & Supplies	24,072	25,000	25,000	0	0.00%
54430	Sign Supply-Road/Traffic	4,017	4,120	4,120	0	0.00%
54450	Tools/Hardware	4,257	5,000	5,000	0	0.00%
54710	Concrete	289	500	500	0	0.00%
54720	Asphalt	38,044	30,000	30,000	0	0.00%
54730	Gravel, Loam, Mulch	9,090	5,000	5,000	0	0.00%
55800	Misc. Supplies	7,320	8,000	8,000	0	0.00%
57300	Dues & Membership		100	100	0	0.00%
57400	Training/Conf./Courses	2,129	2,500	2,500	0	0.00%
58500	Purchase of Equipment					
Subtotal - Expenditures		277,789	293,517	289,505	-4,012	-1.37%
Total 01422 - Highway		636,154	691,010	702,050	11,039	1.60%

Public Facilities

The FY24 Facilities budget is being proposed at \$622,731 a decrease of \$45,048 or 6.75%

Total personnel costs decreased \$76,798 or 41.28%. The Town eliminated the position of Capital/Procurement specialist funded at \$80,000 and the duties are now being absorbed by the DPW Director, Building Commissioner, and Assistant Town Manager.

Non-payroll expenses increased \$31,750 or 6.82% overall. Utilities expenses is now being shown net of solar credits. Utilities increased \$32,000 to reflect the actual costs of utilities and in anticipation of a new building coming online – the new Public Safety Building.

01192 - Public Buildings							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51130	Permanent Positions	120,245	186,029	109,231	-76,798	-41.28%
	51400	Longevity	1,200	1,200	1,200	0	0.00%
	51300	Overtime		15,000	15,000	0	0.00%
Subtotal - Personnel			121,445	202,229	125,431	-76,798	-37.98%
	52100	Utilities Expenses	165,389	218,000	250,000	32,000	14.68%
	52450	Contracted Services	155,002	200,000	200,000	0	0.00%
	54300	Maintenance Supplies	20,375	35,000	35,000	0	0.00%
	54400	Auto Parts & Supplies	63	1,800	1,800	0	0.00%
	55800	Misc. Supplies	7,043	10,000	10,000	0	0.00%
	57100	Travel Expenses		250	0	-250	-100.00%
	57400	Training/Conf./Courses	925	500	500	0	0.00%
Subtotal - Expenses			348,796	465,550	497,300	31,750	6.82%
Total 01192 - Public Buildings			470,241	667,779	622,731	-45,048	-6.75%

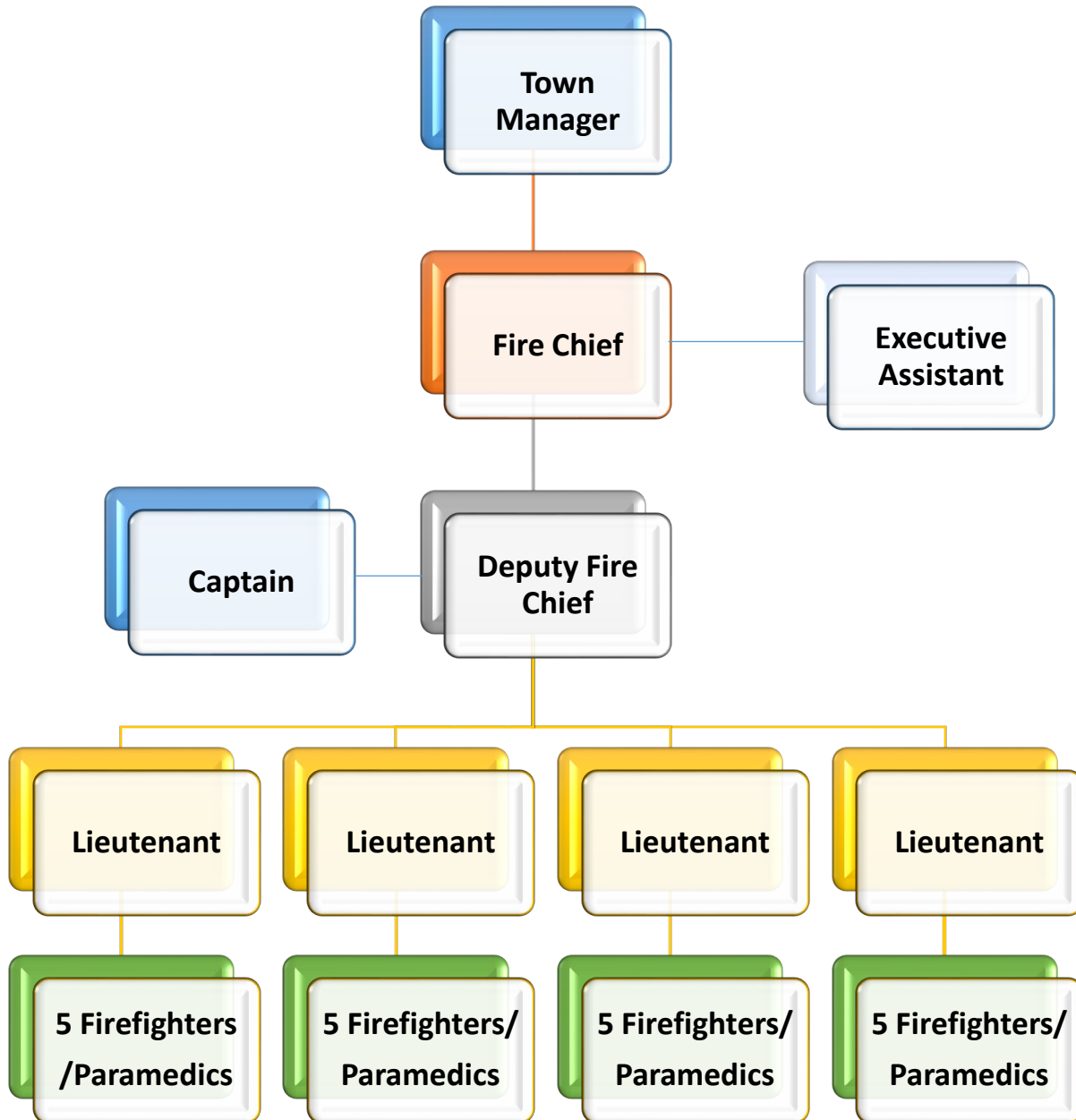
SECTION 8 – PUBLIC SAFETY



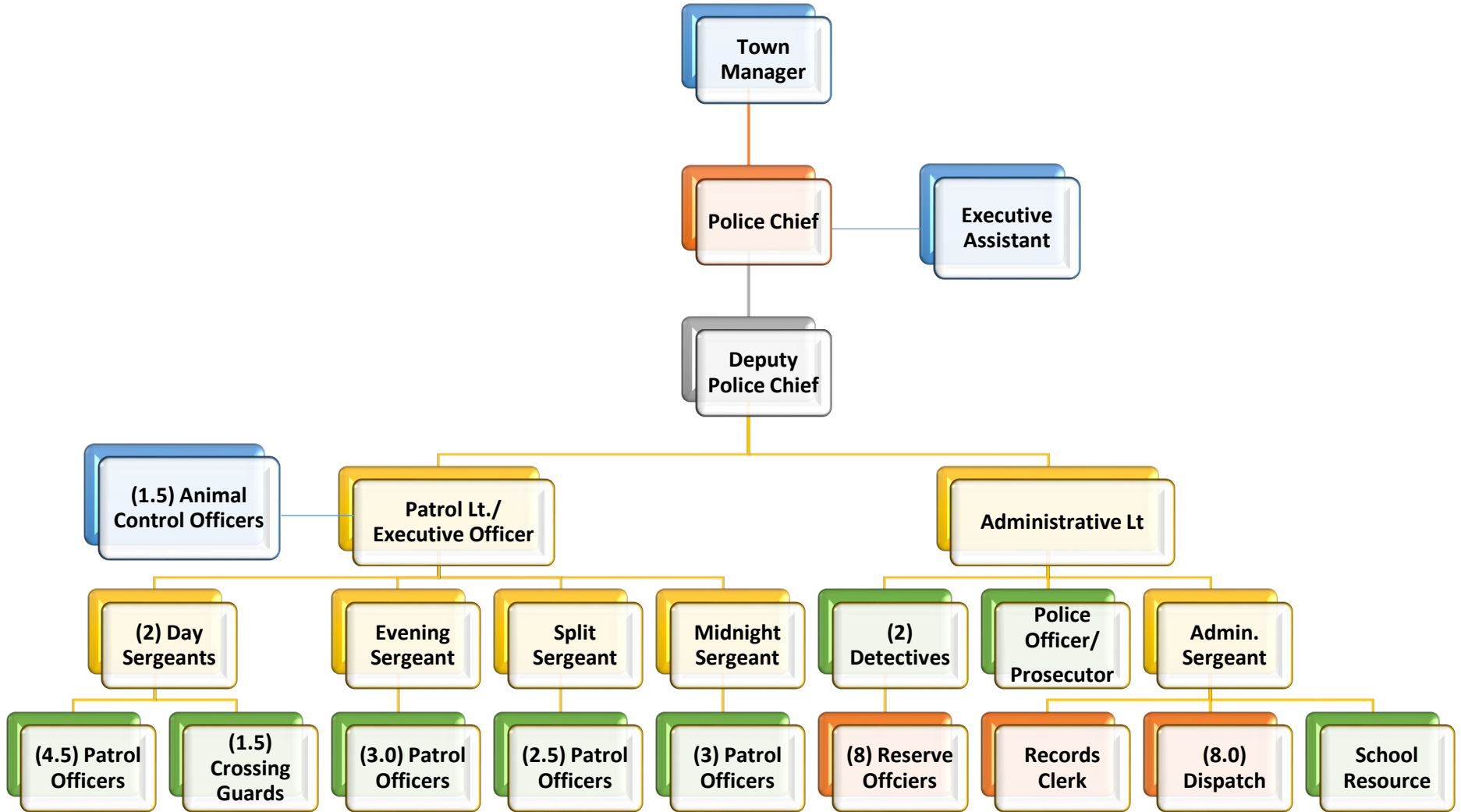
Background

The Public Services Division consist of the Police Department and the Fire Department. The Police Department also oversees the Animal Control Department. The Fire Department has two fire stations that are located on Main St and Cedar St. The administrative offices are located at the Cedar St station.

Fire Department Organizational Chart



Police Department Organizational Chart



Programs & Services

Fire

Fire Administration & Management

- Combination Dept. (Career & On-Call)
- Record and database management – reporting
- Grant writing & administration
- Hazardous materials and fire alarm billing
- Vehicle and equipment maintenance
- Public Information - Social Media

Fire Suppression and Rescue Services

- Transportation/Motor Vehicle Firefighting
- Ice and water rescue
- Technical rescue
- Fire Investigation
- Vehicle/Industrial extrication
- Brush and woodland firefighting
- Structural firefighting
- Rapid intervention team
- Emergency Vehicle Operation Driver training

Fire Prevention & Education

- Permits, inspections & code enforcement
- Site plan, building plan, and fire system review
- Life safety inspections and fire drills
- Critical incident plans
- Fire extinguisher training
- First Aid, CPR, and defibrillator training
- CAMP bailout

Emergency Medical Services

- Provide paramedic and advanced level life support
- Provide basic and first responder level emergency medical care
- Mass Casualty Incident response
- Operate 2 ambulances

Programs and Services

Police

Community Services

- Community Outreach
- Court prosecution
- Firearms licensing
- Crime prevention
- Social media

Patrol Division

- Emergency Response
- Traffic enforcement
- Crime prevention
- Domestic violence prevention
- Juvenile services
- Governor’s Highway Safety Grant enforcement
- School Programs Safety training
- School Resource Officer

Detective Division

- Investigative Services
- Court prosecution
- Drug Investigation
- Employee background investigation
- Liquor investigation
- Evidence and Property Management

Communication/Dispatch

- Emergency 911 for Police/Fire/EMS
- Accident Report processing
- Emergency medical dispatch
- Outdoor burning permits
- After hours point of contact for Town services

Police

The Ashland Police Department is responsible for providing 24 hours/365 days a year delivery of public safety services to the community. Our officers staff on average 3,650 uniform patrol shifts annually. These complex and diverse services include but not limited to emergency medical response, traffic safety and enforcement initiatives, motor vehicle accident investigation, criminal law investigations, domestic assault response and investigations, neighborhood disturbances and disputes, and search for lost or missing persons. The police department has added animal control to its responsibilities during FY17. This additional responsibility has resulted in the absorption of one full-time and one part-time Animal Control Officer, one animal control vehicle, as well as the oversight of the town’s kennel. The police department also participates in many community-based programs such as local food and toy drives, security and traffic control for road races, school based initiatives, and drug and alcohol prevention based strategies.



Police Chief, Cara Rossi and Town Manager, Michael Herbert

The Department’s personnel and functions are primarily divided into the following two divisions: The Operations Division and The Administrative Division. Each division is commanded by a Lieutenant. The Operations division is response for the uniformed patrol, K-9 unit, media relations, and fleet services. The Administrative division is responsible for detectives, dispatchers, records, information technologies, training, policy management, court/evidence, and the school resource officer. The Department also has entered into a collaborative agreement between Advocates, Inc. and the surrounding communities of Holliston, Hopkinton and Sherborn to provide a mental health crisis clinician to co-respond with our officers to people experiencing behavioral health disorders.



Animal Control Officer Dona Walsh (middle) was honored by the Holliston American Legion for her work in removing a number of animals in a house fire in Holliston earlier this year. Congrats, Dona!

The Department currently consists of 1 Chief, 1 Deputy Chief, 1 Executive Assistant, 2 Lieutenants, 6 Sergeants, 17 Patrol Officers, 9 Dispatchers/Clerical, 8 Reserve Officers, 1.5 Crossing Guards, and 1.5 Animal Control Officers.



Ashland Police Officer Sworn In.

Fire



The Ashland Fire Department is charged with protecting life and property throughout the town by servicing a number of different functions. The fire department is now considered an All Hazards department. Increased demand for service combined with ever changing mission requirements and staffing limitations continues to be challenging. The staff continues to meet all challenges head-on while providing the very best in customer service to our residents and community.

Fire prevention and code enforcement continues to be a top priority for this department. We recognize that our primary goal is to prevent fires or other emergencies from happening in the first place. A fire that does not happen cannot harm our citizen or their property. We also recognize that the most effective way of preventing fires or other emergencies is through a pro-active, comprehensive, coordinated and consistent program of inspection

and the subsequent enforcement of appropriate ordinances, codes and standards. Some examples of the fire prevention/life safety projects worked on during the year in addition to hundreds of residential and commercial inspections and permitting include:

- Large scale multi-story residential apartment complex
- Two large scale multi-story assisted living facilities
- Planning of a Proposed Ashland Rail Transit Project

Emergency Medical Services at the Advanced Life Support (ALS) level continues to be a priority for this department. With approximately 62% of our emergency responses being emergency medical in nature, the ability to provide high quality and consistent paramedic level care is paramount to patient survival and key to quality service.



To provide a highly trained and professional emergency medical response capability to our residents takes a number of hours training. Each of our providers, at all levels, completes nearly 100 hours of continuing education during their annual certification cycle. Additional classes in Advanced Cardiac and Pediatric Advanced Life Support were successfully completed along with Paramedic/EMT refresher class.

Operations on the fire ground are fast paced and require advanced skills. The techniques, tools and skills needed by today's firefighters are constantly evolving. Training for our firefighters is by far the most important investment the town can make. Given the complexity of today's fire service mission, training is more important than ever. Recognizing that successful fire ground operations is a team effort. Department wide training is conducted every year. Examples of this training include:



Live fire training in Milford training tower

- Mandatory Live Fire Evolutions
- Self-Contained Breathing Apparatus Maze training
- Rapid Intervention Firefighter Rescue training
- Emergency Vehicle Operation Driver training
- Vehicle Extrication/Rescue Jacks training

- Water Rescue
- Massachusetts Firefighting Academy Classes

The department currently operates out of two stations with our administration and dispatch operations located at the Cedar St. fire station. The typical staffing is two firefighter/paramedics are stationed at the Main St fire station covering the primary ambulance and an engine. The officer and 3 firefighters are stationed at Cedar St covering primary fire response and second ambulance when needed.

Station-1 - Main St ___ Engine 7, Brush 2, Ambulance 2

Station-2 - Cedar St ___ Engine 1, Engine 2, Tower 1, Rescue 1, Ambulance 1

The coronavirus situation has changed how the Fire Department does their jobs and they have incorporated many safety measures to protect staff, patients, and public interactions. The Ashland Fire Department has been busy securing the proper protective equipment to provide to not only this department but other departments in town. Visiting schools and tours of the station have been stopped for now but we have adapted to providing fire safety education and virtual visits via the Zoom platform. Fire inspections were on hold during the height of the crisis but have resumed with safety measures in place.

The Ashland Fire department is a department consisting of 1 Chief, 1 Deputy Fire Chief, 1 Executive Assistant, 1 Captain/Fire Prevention Officer, 4 Shift Lieutenants, 20 Fulltime Firefighters, 4 Dispatchers and 1 Call Member. Currently, the fulltime personnel work an average of 42 hours a week on a 5-shift, eight-week rotating schedule.



Selected Accomplishments During Fiscal Year 2023**Police**

- Involved in the Design, planning, and construction of the new Public Safety Building
- The department completed requirements mandated by the newly created Massachusetts Peace Officers Standards and Training (POST) commission.
- Working with the Town's Human Resources Department, we recently completed the lengthy hiring process to add 2 new Police Officers to our ranks. These officers will replace those recently lost through attrition. Each student officer began a 6-month Police Academy and we anticipate that they will be fully inducted into their new roles in the Spring and Summer of 2023.
- Administered by an independent consultant, an assessment center for vacant Police Lieutenants positions took place over the summer. All 6 of the current Police Sergeants successfully participated in the thorough testing process. Two will be promoted to fill vacant Lieutenant positions. The Civil service established a list for Police Sergeant and 2 members will be promoted to fill openings at that rank. This will provide adequate supervision to all shifts.
- Working with our federal, state and local partners, the planning, preparation and implementation of security planning for the 2022 Boston Marathon was completed.
- With several construction projects occurring in various parts of town this past year, it became necessary to secure additional mutual aid agreements with the Ashland Fire Department and other Police Departments, providing for additional detail officers for each of the projects. We were fortunate that many outside agencies were able to provide coverage over the summer in order to minimize the impact on the projects' timelines.
- We were forced through POST to disband our successful and important Auxiliary department. We were able to create a Traffic Constable program to fill this integral role and all of our Auxiliary Officers have returned in a new capacity.
- We were able to partner with Riverside Community Care to hire a full-time, embedded Mental Health Clinician who will do jail diversion work with us. She began in January and has acclimated well.
- We will have absorbed the Fire Department Dispatchers when we move to the new building, so that we will now have one combined Public Safety Dispatch operation for the Town. This will make operations quicker and more efficient, improving response times and outcomes. This group will be overseen by the Police Department.
- The department continues our partnership with the Metrowest Drug Task Force along with the Framingham, Natick, and Marlborough Police Departments. The mission of the regional collaborative is to address complaints of drug activity and criminal activity within our communities. The Task Force is funded by each individual department, in cooperation with available federal or state grants.

- We continue to partner with other Metrowest Towns to offer regional, mandated, POST certification in-service training. This initiative is critical in that the first responders that will be providing each other mutual aid if a major event occurs, get to know one another before meeting at a critical event. This training is mandatory, however we have added area specific elements to make it more interesting and meaningful for the officers. It is very well received and by sharing resources and instructors, each department is able to save money.

Fire

- Our major accomplishment is the construction of the new Public Safety building located at 12 Union St. This will consolidate the fire department into one building. The Main St fire station and the Cedar St fire station will no longer function as fire departments. Although the town has not figured what the future plans are for these buildings the fire department will maintain a training area behind the Cedar St station where we have confined space props and a training tower. This transition will also provide the town with public safety dispatchers. The police and fire dispatchers will now operate together as one unit handling all emergencies for the town.
- Another major accomplishment was establishing a Deputy Fire Chief for the department. Captain Lyn Moraghan was appointed as Deputy. As deputy she will be mainly in charge our fire prevention department but also serve as second in command of the fire department. As deputy she will be able to attend necessary meetings and trainings that are only offered to chief officers. She will also be responsible for fire department operations in the absence of the chief and serve as the assistant emergency management director for the town.
- Our previous Captain position was filled by Lt Matthew Boland. The position will transition to a training position to help formalize and maintain training to the department. Previously this was done by different shift officers or on overtime based on the training needed.
- Through Capital improvements we have replaced our Rescue One boat that was twenty years old. We have placed an order for a new tower truck. As all fire departments around us are experiencing delays in getting equipment because of supply issues we expect the tower production and delivery time of about twenty-four months.
- We have also updated equipment on our radio system. The Police and fire main radio repeaters were replaced this year. Both were over life expectancy and no longer serviceable. We were able to complete the installation of a new radio cabinet replacing our receiver that was no longer working bringing better communications to the Northside of town.
- We successfully applied for the Firefighter Safety Equipment grant through the Department of Fire Services. This updated radio equipment on a couple of our engines by providing headsets and clearer communication. The department also was awarded the Commonwealth of Massachusetts compact community best practices in grant and be working on updating our Community Emergency response plan (CEMP).
- The department continues to successfully apply for the annual Student awareness of Fire Education (SAFE) and Senior SAFE grants. These monies have provided opportunity to not only educate the students in our schools but also reach out to the seniors in town and educate them

on fire safety. Along with the schools and the senior center the department we have been able to provide education to various residential centers and preschools in town.

- As Part of Fire Prevention Month (October) we held our annual open house for the last time at Cedar Street. We hope to host the next one at the new public safety building. We continue to conduct public education and outreach at multiple occasions such as the Corner spot and the farmers market.

Goals for Fiscal Year 2024**Police**

- To successfully and efficiently transition the members of the Police Department into the new Ashland Public Safety Complex, while completing the process of combining police and fire dispatch into one communications center.
- To increase our social media presence and our community engagement footprint through evidence based community programs and initiatives. **(Community Goal 6)**
- To continue providing adequate training to the members of the department in order to increase our capacity to respond and deliver proactive and effective community based Police services. **(Community Goal 2)**
- Establish a mental health clinician position within the department to co-respond with Police Officers in order to divert low level offenders away from arrest and into treatment, helping to fulfill the department's primary mission of maintaining a safe community. **(Community Goal 2)**
- To increase staffing levels of the police department in order to fortify the current command structure, provide for adequate patrol staffing, and re-implement specialized assignments in order to better provide for the community's needs. **(Community Goal 2)**
- To develop a 3-year strategic plan for the Ashland Police Department in collaboration with the members of the organization and the community by utilizing community and organizational surveys, facilitating focus groups, establishing an advisory committee and conducting a SWOT analysis of the department.
- Begin the process for attaining accreditation through the Massachusetts Police Accreditation Commission, which will provide for a thorough review of our current policies and evaluation of organizational operations in order to ensure that they meet the standards of current best policing practices.

Fire

- To continue to pursue and obtain grant funding through the Massachusetts Firefighting Academy, Massachusetts Emergency Management Agency, and other organizations when available. These grants assist the department with training, upgrading, replacing, and purchasing new equipment. **(Community Goal 2)**
- To continue with educating children with fire safety awareness through the student awareness of fire education program (S.A.F.E.). This is a statewide initiative offered through the Massachusetts Firefighting Academy and made available to each community. Currently the Ashland Fire Department has four educators that attend annual training. This program offers lectures to schools and community organizations with availability to offer educational handouts to students. **(Community Goal 6)**

- To complete a revised community emergency management plan (CEMP) to reflect current best practices and hazards for the town. The CEMP plan outlines an emergency management plan for the town regarding planning and response to potential emergency or disaster situations. It outlines responsibilities and functions of various departments which will provide for the safety and welfare to our citizens against the threat of natural, technological, and national security emergencies and disasters. **(Community Goal 3)**

Performance/Workload Indicators

Fire Department

Indicator	FY2020 Actual	FY2021	FY2022	FY2023	FY2024
		Actual	Estimated	Estimated	Estimated
Total Calls	2,293	2,308	2,705	2,655	2820
Fires	60	63	40	35	62
Fire Alarm Activations	352	315	340	340	428
Medical calls	1,481	1,498	1,861	1,800	1802
Patients transported	1,090	970	199	1,275	
Mutual Aid Given	118	165	137	180	282
Mutual Aid Received	44	64	508	95	70
Permits issues	335	488	611	553	486
Inspections	242	653	621	621	694
Simultaneous Calls	766	749	1076	1138	1138
Sim Calls Results MA	36	54	99	56	56

Police Department

Indicator	FY2023	FY2024
	Estimated	Estimated
# of Calls for Service	12,399	12,500
# of Offenses Committed	769	n/a
# of Felonies	120	n/a
# crime related incidents	300	n/a
# non crime related incidents	335	n/a
# arrests (on view)	113	n/a
# arrests (based on incident/warrants)	20	n/a
# of summons arrests	-	n/a
# of arrests (unspecified type)	-	n/a
# arrests	133	n/a
total P/Cs	24	n/a
# of juvenile arrests	2	n/a
# juveniles handled (arrests)	-	n/a
# juveniles referred (arrests)	2	n/a
# of hearings	117	n/a
# of summons arrests	20	n/a
# open warrants	7	n/a
# of open default warrants	-	n/a
# of orders	63	n/a

Position Summary Schedule – Public Safety

Position	FY22 FTE	FY23 FTE	FY24 FTE	Change
Police				
Police Chief	1.0	1.0	1.0	-
Deputy Police Chief	0.0	0.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	-
Lieutenant	2.0	2.0	2.0	-
Sergeant	6.0	6.0	6.0	-
Police Officers	20.0	20.0	17.0	(3.0)
Reserve Officers	8.0	8.0	8.0	-
Dispatchers	5.0	5.0	8.0	3.0
Records Clerk	1.0	1.0	1.0	-
Crossing Guards	1.5	1.5	1.5	-
Animal Control Officers	1.5	1.5	1.5	-
Fire				
Fire Chief	1.0	1.0	1.0	
Deputy Fire Chief	0.0	1.0	1.0	-
Captain	1.0	1.0	1.0	-
Dispatchers	4.0	4.0	0.0	(4.0)
Executive Assistant	1.0	1.0	1.0	-
Lieutenants	4.0	4.0	4.0	-
Firefighters	20.0	20.0	20.0	-
Call Firefighters	4.0	1.0	1.0	
Total FTEs	82.0	82.0	79.0	(3.0)

Personnel Note: The dispatchers are now located within the police department with the new public safety building coming online. In addition, the Town has added a Deputy Police Chief; however, the Town has decided to not backfill three positions in the police department.

Budget Changes or Initiatives**Fire**

The Fire Department's proposed FY24 budget is \$2,702,214, a decrease of \$116,690 or 4.14%.

Personnel costs decreased \$194,501 and non-payroll decreased \$53,857.

Personnel costs decreased \$94,501 or 3.06% overall due to negotiated step increases/raises/promotions, the transfer of the dispatcher salaries (\$41,000) to the police budget (\$210,000), and the increase in funding to the Deputy Fire Chief (\$75,000). In the prior year, funding for the Deputy Chief was only funded for half the year. The remainder of the salary accounts have been adjusted due to contractual obligations (i.e. uniform allowance, holiday pay & other incentive). Some accounts have decreased to reflect average costs. Please note, that other incentive pay has now been rolled into the Firefighter's base salary. As such, there is a significant decline in the other incentives pay account.

In FY2018, the Town voted for the creation of an Emergency Medical Services (EMS) revolving fund. Revenues received from ambulance or EMS runs will be deposited into this fund.

The FY24 Fire department budget is offset by \$575,000 of Emergency Medical Services revenue, an increase in use of funds of \$150,000.

In FY20, the Town applied for a SAFER grant, which helped fund 4 new firefighter positions. This grant will pay for 75% of eligible firefighter costs (including salary, equipment, benefits, etc.) for the first two years of the grant period, then will be reduced to 35% of eligible costs in the third year. In the fourth and subsequent years the town will be responsible for 100% of the costs. Funding in this year's budget includes the town's first year paying full cost of all four firefighters.

In FY23, the SAFER grant covered \$73,954 of expenses. However, those costs will now be shifted to the Fire operating budget as the grant has expired.

Police

The Police Department proposed FY24 budget is \$4,235,255, an increase of \$389,625 or 10.13%.

Personnel costs increased \$382,152 and non-payroll costs decreased \$7,473.

Personnel costs increased \$382,152 or 10.38% in total due to negotiated step increases/raises/promotions (\$77,000), the addition of a Deputy Police Chief (\$140,000), and the transfer of the dispatchers from the Fire budget to the Police budget (\$165,000). The remainder of the salary accounts have been adjusted due to contractual obligations (i.e. uniform allowance, holiday pay, other incentive and Quinn Bill). Some accounts have decreased to reflect average costs.

The budget is being offset by two payments from the Town of Holliston for Animal Control Services totaling \$76,000.

Public Safety

Section 8

01220 - Fire Department							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51100	Salaries	1,572,562	2,356,196	2,268,301	-87,895	-3.73%
	51220	Call FireFighters	233	2,000	2,000	0	0.00%
	51230	ALS Coordinator		1,000	1,000	0	0.00%
	51240	E.M.T. Coordinator		1,000	1,000	0	0.00%
	51250	Training Coordinator		1,000	1,000	0	0.00%
	51260	IT/Maintenance Coordinator		2,000	2,000	0	0.00%
	51270	Operations Officer		1,000	1,000	0	0.00%
	51280	Investigator		1,000	1,000	0	0.00%
	51290	Public Info Officer		1,000	1,000	0	0.00%
	51300	O.T. & Recall/Beeper	144,427	105,000	105,000	0	0.00%
	51310	O.T. to Cover Vacation	210,430	230,000	220,000	-10,000	-4.35%
	51320	O.T. to Cover Sick/Personal	130,909	95,000	95,000	0	0.00%
	51335	Retro Pay	113,413			0	
	51400	Longevity & Fringes	21,096	23,400	23,900	500	2.14%
	51420	Holiday Pay	92,738	100,000	100,000	0	0.00%
	51440	Other Incentives Pay	21,138	17,250	17,250	0	0.00%
	51445	Sick Incentive	2,000			0	
	51450	Education Incentive Pay	11,778	26,690	29,343	2,653	9.94%
	51460	Training Incentive	69,857	93,026	91,267	-1,759	-1.89%
	51470	Detail Pay		0	0	0	
	51900	Uniform Exp/Allowance	27,097	29,800	31,800	2,000	6.71%
	Subtotal - Personnel		2,417,678	3,086,362	2,991,861	-94,501	-3.06%
	52410	Maint. Service Contracts	31,540	29,336	30,700	1,364	4.65%
	52420	Computer/Sftwr Maint Con	1,992	2,500	2,500	0	0.00%
	52450	Contracted Services	70,225	55,425	69,918	14,493	26.15%
	52720	Radio Equip Repair/Parts	7,331	5,500	5,500	0	0.00%
	54120	Photo Supplies/Film	503	500	500	0	0.00%
	54150	Postage/Stamps/Reg Mail	81	500	500	0	0.00%
	54200	Office Supplies	1,568	1,235	1,235	0	0.00%
	54220	Maintenance of Fire Equipment		45,000	50,000	5,000	11.11%
	54230	Traffic Signal Maintenance	10,399	15,000	15,000	0	0.00%
	54300	Maintenance Supplies	933	3,000	3,000	0	0.00%
	54600	Reference Books/Material	662	1,000	1,000	0	0.00%
	54750	E.M.S. Supplies	29,652	26,400	29,400	3,000	11.36%
	55800	Misc. Supplies	1,180	2,000	2,000	0	0.00%
	57000	Other Charges	989	2,000	2,000	0	0.00%
	57300	Dues & Membership	1,066	2,000	2,000	0	0.00%
	57400	Training/Conf./Courses	2,465	3,000	3,000	0	0.00%
	58500	Purchases of Equipment		35,000	65,000	30,000	85.71%
	58514	Ambulance License	1,600	2,100	2,100	0	0.00%
	Subtotal - Expenses		162,187	231,496	285,353	53,857	23.26%
	Offset - EMS Revolving Fund - Salaries/Benefits			(425,000)	(575,000)	-150,000	35.29%
				(73,954)			
Total 01220 - Fire Department			2,579,865	2,818,903	2,702,214	-116,690	-4.14%

Public Safety

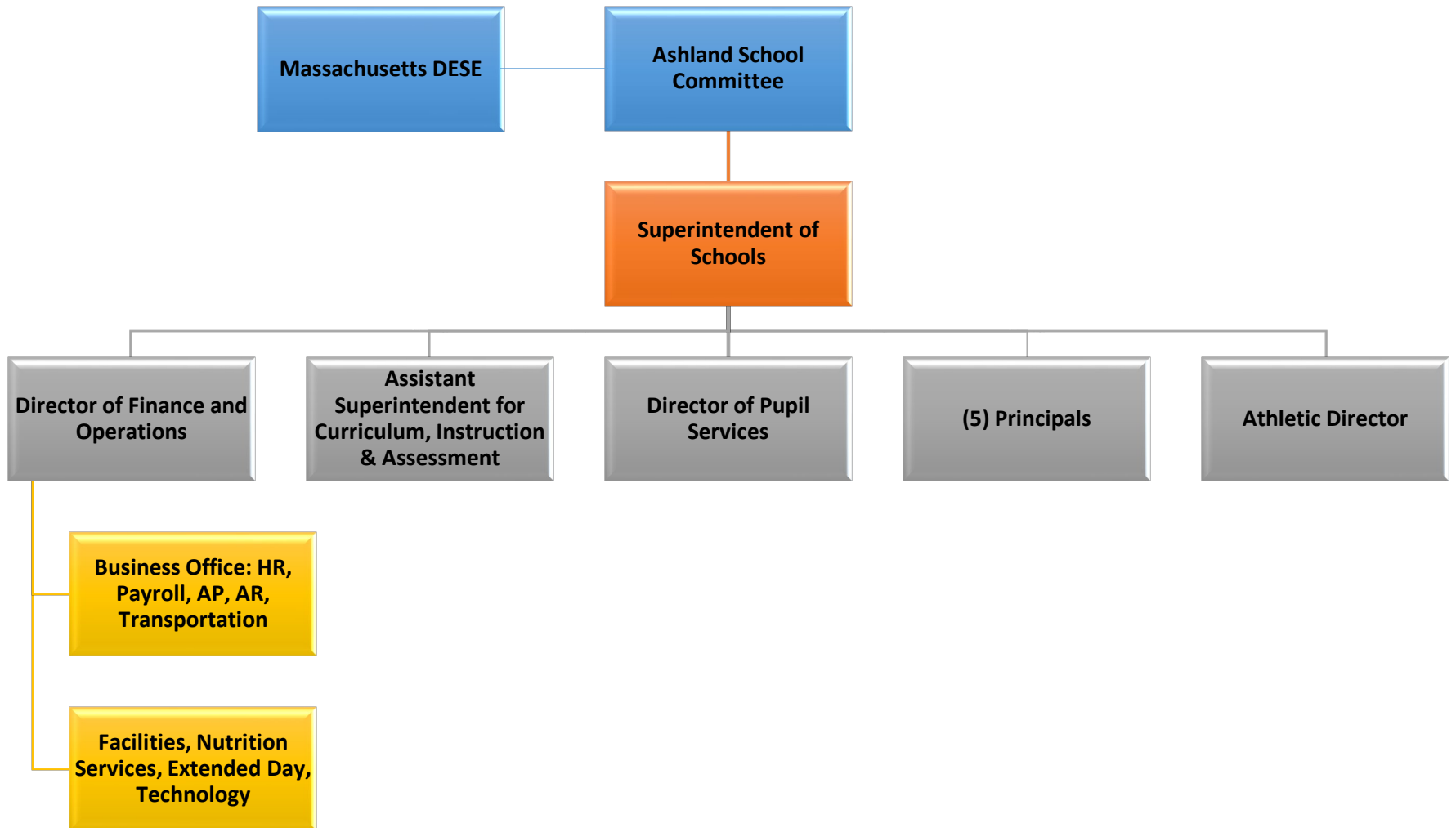
Section 8

01210 - Police							
Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	
51100	Salaries	2,098,649	2,537,870	2,814,275	276,405	10.89%	
51140	Salaries Animal Control	67,969	73,664	75,339	1,675	2.27%	
51310	O.T. to Cover Vacation	73,075	100,000	155,000	55,000	55.00%	
51320	O.T. to Cover Sick/Personal	74,277	142,642	150,000	7,358	5.16%	
51330	Regular O.T. Police	157,937	143,000	180,470	37,470	26.20%	
51335/51336	Retro Pay	28,660			0		
51340	O.T. to Cover Court Time	9,337	15,000	15,000	0	0.00%	
51400	Longevity & Fringes	22,110	25,900	21,500	-4,400	-16.99%	
51410	Shift Differential	37,236	39,890	42,331	2,441	6.12%	
51420	Holiday Pay	89,905	110,000	125,000	15,000	13.64%	
51430	Officer in Charge Pay	4,443	4,673	5,472	799	17.11%	
51440	Other Incentive	163,616	248,650	244,125	-4,525	-1.82%	
51441	Quinn Bill	89,139	106,593	94,203	-12,390	-11.62%	
51810	O.T. to Cover In Service	62,253	67,407	71,533	4,126	6.12%	
51820	O.T. to Cover Other Training	39,458	34,525	36,518	1,993	5.77%	
51900	Uniform Exp/Allowance	22,742	33,075	34,275	1,200	3.63%	
Subtotal - Personnel		3,040,808	3,682,889	4,065,041	382,152	10.38%	
52410	Maint. Service Contracts	1,000	9,550	9,300	-250	-2.62%	
52420	Computer/Sftwr Maint Con	30,870	42,837	43,237	400	0.93%	
52450	Contracted Services	37,083	22,727	22,727	0	0.00%	
52720	Radio Equip Repair/Parts	470	10,500	10,500	0	0.00%	
54120	Photo Supplies/Film	1,361	5,039	5,039	0	0.00%	
54150	Postage/Stamps/Reg Mail	748	1,500	1,500	0	0.00%	
54200	Office Supplies	537	2,111	4,111	2,000	94.74%	
54400	Auto Parts & Supplies	43,551	35,000	35,200	200	0.57%	
54490	Firearms Supplies	18,212	26,597	32,536	5,939	22.33%	
54550	Animal Food/Supplies	13,726	14,650	14,650	0	0.00%	
54600	Reference Books/Material	1,004	2,650	2,650	0	0.00%	
55800	Misc. Supplies	6,761	2,900	2,900	0	0.00%	
55850	Food - Prisoner	1,366	1,200	1,200	0	0.00%	
57000	Other Charges - Lease	29,800	15,000	0	-15,000	-100.00%	
57100	In-State Travel	677	2,200	2,200	0	0.00%	
57300	Dues & Membership	12,124	10,530	22,214	11,684	110.96%	
57400	Training/Conf./Courses	22,114	28,750	31,250	2,500	8.70%	
57800	Other Misc. Expenses	1,864	5,000	5,000	0	0.00%	
58500	Purchase of Equipment						
Subtotal - Expenses		223,267	238,741	246,214	7,473	3.13%	
Offset: Animal Control Payment From Holliston - 2 years			(76,000)	(76,000)	0	0.00%	
Total 01210 - Police Department		3,264,075	3,845,630	4,235,255	389,625	10.13%	

SECTION 9 – EDUCATION



Ashland Public Schools Organizational Chart



The Ashland School Committee consist of five (5) members elected by the voters of the Town of Ashland. The Ashland Public School system serves children in grades Pre-K through Grade 12. There is one Pre-K School called the William A. Pittaway School. There are two elementary schools: David A. Mindess School and Henry E. Warren School. The Mindess School serves children from Grade 3 through Grade 5. The Warren School services children from Kindergarten through Grade 2. There is also the Ashland Middle School, which services Grade 6 through Grade 8 and the Ashland High School.

For FY2023, the recommended budget for the Ashland Public Schools is \$40,211,608 an increase of \$2,304,134 or 6.08%.

The Ashland Public Schools continues to see a significant increase in student enrollment. Since June 2017, the Ashland Public Schools population has increased by 272 students or approximately 10.60%. While we have seen a small decrease in student enrollment this year, we anticipate further growth over the next five years.

Fore detailed information regarding the Town of Ashland Public School budget, please see the Superintendent's FY2024 budget. This can be found on the Ashland Public Schools website: <https://www.ashland.k12.ma.us/Page/1560>

Keefe Regional Technical High School

Keefe Regional Technical High School is located at 750 Winter Street in Framingham and serves the In-District Towns of Ashland, Framingham, Holliston, Hopkinton, and Natick. This technical high school is dedicated to providing students with organized educational programs offering sequences of courses designed to educate and prepare students for both employment and continuing academic and occupational preparation.

Keefe Tech. had a total of 837 students attending the school in the 2022 - 2023 school year.

Ashland's enrollment has increased over the prior year; therefore, the Town will see an increased assessment. Ashland's has a total of 59 students in the Keefe Tech system, an increase of 4 students or 7.3% over FY23.

The FY24 Keefe Tech assessment for FY24 is \$1,222,254, an increase of \$95,287 or 8.46% over FY23. However, the Keefe Tech assessment is budgeted at \$1,350,000 as the final assessment was unknown at the time of this budget.

For more information regarding the Keefe Regional Technical High School budget, initiatives, and goals, please contact the Keefe Regional Technical High School directly.

SECTION 10 – DEBT



Overview

Debt service appropriations provide for the payment of principal and interest costs for long and short-term bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for the Water and Sewer Enterprise Funds appear in their respective budgets.

Typically, larger projects such as the High School are bonded for twenty years, while the financing for other General Fund projects and equipment is retired within five to ten years. The Town’s goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in Massachusetts General Laws. This ensures that our debt burden will remain manageable.

In our most recent rating in July 2022, S&P Global Ratings assigned its 'AAA' long-term rating to Ashland, Mass.' \$47.9 million series 2022 general obligation (GO) municipal purpose loan bonds. At the same time, S&P Global Ratings affirmed its 'AAA' rating on Ashland's existing GO debt and its 'SP-1+' short-term rating on the town's bond anticipation notes (BANs). The outlook on the long-term rating is stable.

For FY2024, the total Debt Service budget for the General Fund is \$6,249,810 an increase of \$1,170,736.

Non-excluded debt service is \$3,136,260. This represents an overall decrease of \$252,122 over FY23, which can be broken down as follows:

Item	Amount
Decrease in Debt paid by CPA Fund	(\$16,000)
Decrease in debt service payments of previously authorized projects	(\$186,000)
Increase in funding set aside for future borrowings	\$150,000
Decrease in BAN paydowns	(\$200,000)
Total Overall decrease	\$252,000

A more detailed breakdown of the overall decrease of \$252,122 from FY23 to FY24 can be seen below. The table below outlines each borrowing of the Town, the FY23 principal and interest payment of said borrowing, the FY24 principal and interest payment for each respective borrowing, and the dollar change from FY23 to FY24 for each borrowing.

Debt

Section 10

	FY 23 Principal	FY 23 Interest	Total Paid	FY 24 Principal	FY 24 Interest	Total Paid
Non-Excluded Debt Service:						
Animal Kennel						
Land Acquisition - Oak St						
Qualified Energy Bonds	\$ 140,000.00	\$ 82,340.00	\$ 222,340.00	\$ 145,000.00	\$ 78,665.00	\$ 223,665.00
School Roof - Mindess	\$ 60,000.00	\$ 17,737.50	\$ 77,737.50	\$ 60,000.00	\$ 16,275.00	\$ 76,275.00
Town Field - Walker	\$ 65,000.00	\$ 6,053.13	\$ 71,053.13	\$ 65,000.00	\$ 4,468.76	\$ 69,468.76
High School Field	\$ 30,000.00	\$ 3,137.51	\$ 33,137.51	\$ 25,000.00	\$ 2,468.76	\$ 27,468.76
High School Field - Walker	\$ 70,000.00	\$ 4,200.00	\$ 74,200.00	\$ 70,000.00	\$ 2,100.00	\$ 72,100.00
Rail Transit District Land Acquisition	\$ 65,000.00	\$ 56,925.00	\$ 121,925.00	\$ 65,000.00	\$ 53,675.00	\$ 118,675.00
Land Acquisition	\$ 30,000.00	\$ 29,750.00	\$ 59,750.00	\$ 35,000.00	\$ 28,250.00	\$ 63,250.00
Boilers	\$ 100,000.00	\$ 5,000.00	\$ 105,000.00			\$ -
Howe Street Sidewalks	\$ 40,000.00	\$ 2,000.00	\$ 42,000.00			\$ -
Computers	\$ 15,000.00	\$ 4,500.00	\$ 19,500.00	\$ 15,000.00	\$ 3,750.00	\$ 18,750.00
Road Improvements	\$ 5,000.00	\$ 4,050.00	\$ 9,050.00	\$ 5,000.00	\$ 3,800.00	\$ 8,800.00
Mindess Renovations	\$ 30,000.00	\$ 1,500.00	\$ 31,500.00			\$ -
Middle School HVAC	\$ 5,000.00	\$ 2,750.00	\$ 7,750.00	\$ 5,000.00	\$ 2,500.00	\$ 7,500.00
RTD Land Purchase	\$ 74,000.00	\$ 75,200.00	\$ 149,200.00	\$ 78,000.00	\$ 71,500.00	\$ 149,500.00
Warren School Modulars	\$ 37,000.00	\$ 22,150.00	\$ 59,150.00	\$ 39,000.00	\$ 20,300.00	\$ 59,300.00
Pumper Truck	\$ 23,000.00	\$ 14,820.00	\$ 37,820.00	\$ 25,000.00	\$ 13,670.00	\$ 38,670.00
Middle School Bleachers	\$ 4,000.00	\$ 2,760.00	\$ 6,760.00	\$ 5,000.00	\$ 2,560.00	\$ 7,560.00
Downtown Phase III	\$ 239,000.00	\$ 150,910.00	\$ 389,910.00	\$ 251,000.00	\$ 138,960.00	\$ 389,960.00
Rt. 126 Project	\$ 62,000.00	\$ 39,260.00	\$ 101,260.00	\$ 65,000.00	\$ 36,160.00	\$ 101,160.00
Tri Street Land Purchase	\$ 8,000.00	\$ 7,890.00	\$ 15,890.00	\$ 8,000.00	\$ 7,490.00	\$ 15,490.00
APS Tech Upgrades	\$ 6,000.00	\$ 2,800.00	\$ 8,800.00	\$ 6,000.00	\$ 2,500.00	\$ 8,500.00
			\$ -			\$ -
Public Safety Building (Non-excluded portion)	\$ 750,000.00		\$ 750,000.00	\$ 750,000.00		\$ 750,000.00
Future Borrowing Authorizations	\$ 130,000.00		\$ 130,000.00	\$ 280,000.00		\$ 280,000.00
BAN principal paydowns/interst payments	\$ 198,500.00		\$ 198,500.00			\$ -
TOTAL GENERAL FUND DEBT	\$ 2,186,500.00	\$ 535,733.14	\$ 2,722,233.14	\$ 1,997,000.00	\$ 489,092.52	\$ 2,486,092.52
Debt Paid by CPA:						
Valentine Property (CPA Portion)	\$ 25,000.00	\$ 21,836.26	\$ 46,836.26	\$ 26,000.00	\$ 20,586.26	\$ 46,586.26
Land Acquisition - Oak St	\$ 125,000.00	\$ 23,275.00	\$ 148,275.00	\$ 125,000.00	\$ 17,025.00	\$ 142,025.00
High School Field	\$ 280,000.00	\$ 34,475.00	\$ 314,475.00	\$ 280,000.00	\$ 27,650.00	\$ 307,650.00
Warren Woods	\$ 125,000.00	\$ 31,562.50	\$ 156,562.50	\$ 125,000.00	\$ 28,906.26	\$ 153,906.26
Debt Paid by CPA:	\$ 555,000.00	\$ 111,148.76	\$ 666,148.76	\$ 556,000.00	\$ 94,167.52	\$ 650,167.52
TOTAL NON-EXCLUDED DEBT	\$ 2,741,500.00	\$ 646,881.90	\$ 3,388,381.90	\$ 2,553,000.00	\$ 583,260.04	\$ 3,136,260.04
TOTAL NON-EXCLUDED DEBT		\$ 3,388,381.90			\$ 3,136,260.04	

Excluded debt service is budgeted at \$4,284,286. This represents an overall increase of \$1,422,858 over FY23, which can be broken down as follows:

Item	Amount
Decrease in debt service payments of previously authorized projects	(\$1,104,000)
Increase in Mindess School Construction & Public Safety Construction Bond Payments	\$2,526,000
Total Overall Increase	\$1,422,000

A more detailed breakdown of the overall increase of \$1,422,000 from FY23 to FY24 can be seen below. The table below outlines each borrowing of the Town, the FY23 principal and interest payment of said borrowing, the FY24 principal and interest payment for each respective borrowing, and the dollar change from FY23 to FY24 for each borrowing.

Debt

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	FY 23 Principal	FY 23 Interest	Total Paid	FY 24 Principal	FY 24 Interest	Total Paid
Land Acquisition - Kadra Senior Center						
Town Hall	\$ 195,000.00	\$ 8,250.00	\$ 203,250.00	\$ 80,000.00	\$ 2,400.00	\$ 82,400.00
Library	\$ 130,000.00	\$ 7,500.00	\$ 137,500.00	\$ 120,000.00	\$ 3,600.00	\$ 123,600.00
High School	\$ 767,910.00	\$ 23,037.30	\$ 790,947.30			
High School Design	\$ 159,090.00	\$ 4,772.70	\$ 163,862.70			
Middle & Warren Schl Roof	\$ 145,000.00	\$ 23,225.00	\$ 168,225.00	\$ 140,000.00	\$ 16,100.00	\$ 156,100.00
Mindess School Feasibility Study	\$ 100,000.00	\$ 10,250.00	\$ 110,250.00	\$ 105,000.00	\$ 5,250.00	\$ 110,250.00
Middle School Roof	\$ 30,000.00	\$ 26,075.00	\$ 56,075.00	\$ 30,000.00	\$ 24,575.00	\$ 54,575.00
Valentine Property (Excluded CPA Portion)	\$ 100,000.00	\$ 87,345.00	\$ 187,345.00	\$ 104,000.00	\$ 82,345.00	\$ 186,345.00
Public Safety Building (Feasibility)		\$ 34,020.00	\$ 34,020.00	\$ 61,000.00	\$ 194,352.50	\$ 255,352.50
Mindess School Construction Note		\$ 550,315.33	\$ 550,315.33	\$ 125,000.00	\$ 2,732,275.42	\$ 2,857,275.42
Public Safety Building Construction	\$ 525,000.00	\$ 706,750.00	\$ 1,231,750.00	\$ 550,000.00	\$ 680,500.00	\$ 1,230,500.00
Public Safety Building Offset - \$750k annually	\$ (750,000.00)		\$ (750,000.00)	\$ (750,000.00)		\$ (750,000.00)
Bond Premium	\$ (22,112.00)		\$ (22,112.00)	\$ (22,112.00)		\$ (22,112.00)
			\$ -			\$ -
	\$ 1,379,888.00	\$ 1,481,540.33	\$ 2,861,428.33	\$ 542,888.00	\$ 3,741,397.92	\$ 4,284,285.92
TOTAL EXCLUDED DEBT		\$ 2,861,428.33			\$ 4,284,285.92	

Statutory Debt Limit

The aggregate level of the Town's outstanding debt obligations is limited by State law. The statutory debt limit is established at 5% of the Town's total Equalized Valuation (EQV). The EQV is determined every other year by the Massachusetts' Department of Revenue.

Ashland's total issued and outstanding long-term debt principal inside the debt limit as of June 30, 2022 is \$51,407,206, which is significantly below the statutory debt limit.

Ashland's 2022 EQV	\$3,593,981,200
5% of EQV Debt Limit	\$179,699,060

Bond Rating

In order to comply with complex tax regulations, secure access to municipal bond market and assure a competitive climate for bids, the Town uses the services of Bond Counsel, a Financial Advisor and a private credit rating agency to prepare for the issuance of bond anticipation notes or bonds.

The credit rating agency, Standard and Poors, recently reaffirmed Ashland's AAA in July 2022.

Bond Rating Symbols

Standard & Poors

AAA



AA

A

BBB

BB

B

CCC

CC


C

D

NR

*The ratings from AA to CCC may be modified by the addition of a plus (+) or (-) to show relative standing within the major categories

SECTION 11 – BENEFITS & INSURANCE



Insurance

Background

In its operation, the Town budgets certain overhead costs in the aggregate rather than distributing costs by department or program. These overhead costs include employee benefits such as health and life insurance, workers' compensation, unemployment and contributions to Middlesex Retirement System. Within this budget also are medical benefits related claims for police officers and firefighters that have been injured on duty and comprehensive building and liability insurance.

The employee benefits and insurance provided to the employees of the Town of Ashland, which includes those working for the Ashland Public Schools, include both the required and contractually agreed upon benefits to protect their health, provide for their income security if they are injured on the job, and provide for their eventual retirement from service to the Town. Employee benefits represent the cost of providing health and life insurance for the Town as a whole, as well as, for workers' compensation, unemployment and the FICA/Medicare tax.

Employee Retirement

The Town of Ashland participates in the Middlesex County Retirement System. Originally created by an Act of the Legislature in 1911, the Middlesex County Retirement System is the fourth largest of the 104 retirement systems in the Commonwealth. It is a defined benefit plan that provides retirement, disability and survivor benefits to approximately 5,000 retirees and 10,000 active employees of 31 towns and 39 districts and authorities within Middlesex County.



The Middlesex County Retirement System is governed by Massachusetts General Laws c. 32 and 34B. It operates as a qualified plan under section 401(a) of the Internal Revenue Code and sets forth the benefits, contribution requirements, accounting and funds structure for all retirement systems.

The assets of the Middlesex County Retirement System are accumulated from three sources: member contributions, investment returns and governmental appropriations.

Member contributions are the contributions that employees make to the retirement system during your membership. The Middlesex County Retirement System maintains these contributions in an annuity savings account, and the system pays interest on these contributions. They are invested in the Pension Reserves Investment Trust (PRIT) Fund and various other investment vehicles. The returns on those investments account for a portion of the system's assets. The annual appropriations from the towns, districts and authorities within Middlesex County fund the system as well.

The annual appropriations from the towns, districts and authorities within the Middlesex County System are based upon an Actuarial Valuation Report. The report was prepared by Segal Consulting to present a valuation of the System as of January 1, 2020. The valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits.

Worker's Compensation

Workers' Compensation is available to those employees injured on the job. The Town is insured through the Massachusetts Interlocal Insurance Agency (MIIA) which is owned and operated by the municipalities of Massachusetts. Employees injured on the job receive 60% of their pay tax free and the Town is responsible for 100% of associated medical bills.

Unemployment Compensation

The Town does not pay unemployment insurance, but instead, is assessed by the State Division of Unemployment Assistance (DUA) on a pay-as-you-go basis for the cost of any and all benefits actually paid to former Town and School employees. Prior to coronavirus, the maximum number of weeks an individual



may have received benefits is 30. Claimants received a weekly benefit payment that is typically about half of their average weekly wage, up to a maximum benefit amount, plus a dependency allowance for each dependent child. The Town was responsible for reimbursing the State for 100% of the benefits paid to former employees.

There is an inherent complexity in tracking unemployment costs and estimating liability given that an employee's "benefit year" may cross fiscal years, claimants may be subject to partial benefits if they have other earnings, and claimants who become unemployed more than once during a benefit year may reactivate a prior claim and resume collecting benefits.

The Department of Unemployment Assistance also made changes to the unemployment program through the Coronavirus, Aid, Relief, and Economic Security Act (CARES Act) and more recently the American Rescue Plan Act. The American Rescue Plan Act of 2021, which extends benefits under the CARES Act, and provides new qualification requirements, was signed into law on March 11, 2021. Pandemic unemployment assistance claimants may now receive up to 79 weeks of benefits. The American Rescue Plan Act of 2021 (ARPA), signed into law on March 11, 2021, extended benefits under the CARES Act through September 4, 2021, and provided new qualification requirements. Federal UI benefits ended September 4, 2021. No weeks are payable even if a claimant has a balance or remaining weeks on a claim.

Group Health Insurance

Health Insurance

The Town of Ashland belongs to the Group Insurance Commission. The Group Insurance Commission (GIC) was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth's employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, participating municipalities, and retired municipal employees and teachers in certain governmental units. The Group Insurance Commission is a quasi-independent state agency governed by a seventeen-member Commission appointed by the Governor. The Town transitioned from the West Suburban Health Group to the Group Insurance Commission, effective 7/1/2015.



The following estimated rate schedule was used in preparing the FY24 budget request.

Plan Name	Enrollment	I/F	Months	Rate	Share	Cost
Unicare Total Choice	1	I	12	1348.43	674.22	8,091
	0	F	12	2983.18	1491.59	-
		TOTALS:				8,091
UNICARE	29	I	12	676.74	575.23	200,181
COMMUNITY CHOIC	42	F	12	1669.16	1418.79	715,069
		TOTALS:				915,250
UNICARE	4	I	12	676.74	439.88	21,114
COMMUNITY CHOIC	3	F	12	1669.16	1084.96	39,058
		TOTALS:				60,173
UNICARE PLUS	4	I	12	883.99	618.80	29,702
	11	F	12	2097.98	1363.68	180,006
		TOTALS:				209,708
UNICARE PLUS	4	I	12	883.99	574.60	27,581
	1	F	12	2097.98	1363.68	16,364
		TOTALS:				43,945
HPHC EXPLORER	57	I	12	976.42	683.49	467,510
	78	F	12	2412.86	1568.36	1,467,982
		TOTALS:				1,935,492
HPHC EXPLORER	11	I	12	976.42	634.67	83,777
	5	F	12	2412.86	1568.36	94,101
		TOTALS:				177,878

Benefits and Insurance

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Plan Name	Enrollment	I/F	Months	Rate	Share	Cost
HPHC QUALITY	49	I	12	721.33	598.70	352,037
	50	F	12	1829.24	1371.93	823,159
		TOTALS:				1,175,195
HPHC QUALITY	4	I	12	721.33	468.86	22,505
	4	F	12	1829.24	1189.01	57,072
		TOTALS:				79,578
MGB COMPLETE HM	15	I	12	892.50	740.77	133,339
	20	F	12	2352.42	1764.31	423,435
		TOTALS:				556,774
MGB COMPLETE HM	1	I	12	892.50	580.12	6,961
	0	F	12	2352.42	1529.07	-
		TOTALS:				6,961
HEALTH NEW ENGLA	6	I	12	735.00	610.05	43,924
	1	F	12	1757.61	1318.21	15,818
		TOTALS:				59,742
ENHANCE	190	I	12	421.84	274.20	625,169
TUFTS MED PREF	19	I	12	352.75	229.28	52,277
UNICARE OME	52	I	12	425.11	276.32	172,425
	661	TOTALS:				849,872
				Budget Totals:		6,078,660

Health Insurance Waiver

The waiver plan is an incentive for employees that have opted out of a town sponsored health plan. The employee must have 12 months of continuous health insurance coverage through the town to apply for the waiver. If eligible the employee receives a designated amount of money in their pay.

Medicare Part B Penalty

The Medicare part B penalty is billed to the town for any retiree who is on a town sponsored health plan that is 65 years of age or older and did not apply for Medicare part B when they were eligible and later applies and qualifies.

Transfer to OPEB Trust

Other Post-Employment Benefits (OPEB) are the benefits, other than retiree pensions, offered to retirees and their dependents. These benefits mainly consist of medical insurance. OPEB

liability is the present value of benefits for retired and vested employees. An unfunded liability reflects an incurred obligation, payable in the future, for which no reserves have been set aside.

The Town has adopted a pay as you go approach to fund our OPEB liability. Based upon the GASB 74 & GASB 75 Actuarial Valuation with a valuation date of July 1, 2020, each active plan participant represents approximately \$4,673 in additional cost each year.

The Town has implemented the approach to fund the OPEB Trust Fund in the amount of \$4,673 for each new employee, which represents one active plan participant.

Federal Insurance Contribution Act (FICA) Tax

Federal Insurance Contributions Act (FICA) tax is a payroll (or employment) tax imposed by the Federal Government on both employees and employers. As a result of Federal legislation, all local government employees hired after March 31, 1986 are considered Medicare Qualified Government Employees or MQGE and are required to be covered under the Medicare program. The Town is responsible for a matching Medicare payroll tax of 1.45% on all these employees. Annual increases in this tax liability have been reflective of a rise in total Town payroll subject to this tax, as more senior employees whose wages were not subject to the tax depart and are replaced by newly-hired employees whose wages are now fully subject to this tax liability.

Life Insurance

The Town provides a basic life insurance program to employees who work 20 hours or more per week. Upon retirement, an employee may keep the plan only if he or she is collecting a monthly retirement check. If not, the plan is cancelled. The Town covers 100% of the premium for a policy of \$10,000 for those who belong to collective bargaining units or have individual contracts that negotiated this as part of their agreement. Basic life insurance is through the Boston Mutual Life Insurance Company. The cost is split 66/34 between the Town and employee.

Long Term Disability

The Town offers long term disability to non-union employees who work 30 hours or more per week. The maximum paid amount is \$5,000 and this plan covers active employees only. The Town pays the cost of the coverage through the Boston Mutual Life Insurance Company.

Health Insurance Contingency

This budget account is a contingency account for new employees, plan changes, and other adjustments during FY24.

Other Insurance

This budget category includes property and liability coverage for all Town owned property, as well as liability coverage for all elected and appointed Town officials.

In addition, because fire and police personnel are not eligible under Massachusetts law for regular workers' compensation coverage, a separate insurance policy with premiums based largely on claims experience is purchased to cover these personnel for injuries incurred in the line of duty. The police and fire MGL Chapter 41 Section 111F Injured on Duty (IOD) premium is also included here. Under this statute,

public safety employees injured on duty receive 100% of their regular earnings. These IOD earnings are considered non-taxable wages by both the Department of Revenue and the Internal Revenue Service.

Budget Changes or Initiatives

Employee Retirement

The Town of Ashland’s actual assessment for FY2024 is \$3,793,010, an increase of \$180,241 or 4.75%

01911 - Employee Retirement							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51700	Middlesex Retirement	3,542,699	3,793,010	3,973,251	180,241	4.75%
Total 01911 - Employee Retirement			3,542,699	3,793,010	3,973,251	180,241	4.75%

Worker’s Compensation

The premium for worker’s compensation is mainly a function of payroll. It also considers outstanding claims against the Town, among other factors. The FY24 budget has been budgeted at \$357,000, an increase of 2%.

01912 - Workers Compensation							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51710	Workers Comp Insurance	242,622	350,000	357,000	7,000	2.00%
Total 01912 - Workers Compensation			242,622	350,000	357,000	7,000	2.00%

Unemployment Compensation

Unemployment has decreased significantly as a direct result of the coronavirus pandemic.

Through the CARES Act, the Town was able to shift the pay as you go costs to CARES funding in FY20 through FY22. In FY23, the Town budgeted conservatively based on the current unemployment bills and level of unemployment. Fortunately, unemployment claims have come down quite a bit and we have been able to level fund the budget.

01913 - Unemployment Compensation							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51720	Unemployment Comp.	15,368	60,000	60,000	0	0.00%
Total 01913 - Unemployment Compensation			15,368	60,000	60,000	0	0.00%

Group Health Insurance

Health Insurance – Town & School – these accounts have been budgeted for a total of \$6,105,920 (Town - \$1,649,600 and School - \$4,456,320) based upon rate increases over the prior year and the consultant’s analysis.

Health Insurance Waiver – this account has been budgeted for \$122,000, which represents the current amount being paid out to individuals who qualify for this incentive.

Medicare Part B – Funded at \$18,000 to reflect current payments.

OPEB Contribution – This account is funded at \$300,000 which is an increase of \$25,000 from FY23. This increase takes into account the increase in the pay as you go cost per employee and additional employees hired.

Administrative Fee – Funded at \$28,200. This was a new account setup in FY19. This account represents the fee charged by the Group Insurance Commission for providing the coverage. Per M.G.L., Ch. 32B, Section 19, the commission may charge the political subdivision an administrative fee, which shall not be more than 1 per cent of the cost of total premiums for the political subdivision, to be determined by the commission which shall be considered as part of the cost of coverage for purposes of determining the contributions of the political subdivision and its employees to the cost of health insurance coverage by the commission. The Town of Ashland is currently charged 0.35% of the cost of total premiums.

F.I.C.A – Increased to approximately \$688,143, an increase of \$20,043 or 3.00%.

Life Insurance – Level funded at \$25,000.

Long Term Disability – Level funded at \$8,500.

Health Insurance Contingency – This account has been setup to fund new employees/retirees and plan changes among current employees. It is currently budgeted at \$400,000.

01915 - Group Health Insurance							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	51700	Health Insurance - Town	1,484,903	1,630,680	1,649,600	18,920	1.16%
	51705	Health Insurance - School	4,075,522	4,570,133	4,456,320	-113,813	-2.49%
	51702	Health Insurance Waiver	117,003	122,000	122,000	0	0.00%
	51706	Medicare Part B Penalty	15,272	18,000	18,000	0	0.00%
	51709	OPEB Contribution	190,018	275,000	300,000	25,000	9.09%
	51712	Administrative Fee	27,325	27,600	28,200	600	2.17%
	51740	F.I.C.A.	617,212	668,100	688,143	20,043	3.00%
	51750	Life Insurance	24,353	25,000	25,000	0	0.00%
	51751	Long-Term Disability	7,362	8,500	8,500	0	0.00%
	51752	Health insurance contingency			400,000	400,000	
		Offset: Charge Revolving Funds for Fringe Benefits		-50,000	-50,000	0	0.00%
Total 01915 - Group Health Insurance			6,558,970	7,295,013	7,645,763	350,750	4.81%

Other Insurance

Other insurance has increased to \$750,000 for the FY24 budget year to account for additions (i.e. vehicles, equipment, property) to the Town’s insurance policy.

01945 - Other Insurance							
	Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
	57442	Police/Fire Health & Acc Ins	66,308	67,000	70,000	3,000	4.48%
	57460	MIAA Liability Package	621,200	622,000	678,500	56,500	9.08%
	57470	Public Officials Bond	1,239	1,250	1,500	250	20.00%
Total 01945 - Other Insurance			688,747	690,250	750,000	59,750	8.66%

SECTION 12 – SALARY CONTINGENCY



Background

The salary contingency account represents money set aside for merit increases & cost of living adjustments for non-union personnel. Historically, this account has also been utilized to set aside funds for union personnel pending successful negotiations. For FY23, union wages and potential increases have now been incorporated into the respective departmental budget.

Budget Changes or Initiatives

The salary contingency line item has increased \$180,000 over FY23. The FY24 budget represents approximately 2.5% of non-union and union salaries for cost of living increases and potential merit raises/market adjustments for staff.

01960 - Salary Contingency						
Object Code	Account Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
51000	Salary contingency		95,000	275,000	180,000	189.47%
Total 01960 - Salary Contingency		-	95,000	275,000	180,000	189.47%

SECTION 13 – RESERVE FUND



Background

As allowed under MGL Ch. 40 Section 6 to provide for extraordinary or unforeseen expenditures during a fiscal year, a Town may appropriate funds for the purposes of a reserve fund. This fund does not have direct expenditures, meaning no invoices may be paid from it, but rather budget transfers may be voted by the Finance Committee of the Town to fund a budget to which the invoices will be paid.

The Finance Committee is comprised of 7 members appointed by the Town Moderator for 3-year terms.

The reserve fund may not exceed in the aggregate 5 percent of the levy of the fiscal year preceding the fiscal year for which the fund is established.

The FY2023 tax levy for the Town of Ashland was \$53,021,122.54. The reserve fund may not exceed 5% of this amount or \$2,651,056.13.

The reserve fund budget request for FY2023 is \$450,000.

Fiscal year	Budgeted Amount	Amount Utilized	Unexpended
FY2024	\$450,000.00	Not available	Not available
FY2023	\$450,000.00	Not available	Not available
FY2022	\$450,000.00	\$422,000.00	\$28,000.00
FY2021	\$450,000.00	\$403,000.00	\$47,000.00
FY2020	\$450,000.00	\$137,000.00	\$313,000.00
FY2019	\$450,000.00	\$283,265.74	\$166,734.26
FY 2018	\$450,000.00	450,000.00	0.00
FY 2017	\$450,000.00	\$336,438.68	\$113,561.32
FY 2016	\$450,000.00	\$372,500.00	\$77,500.00
FY 2015	\$400,000.00	\$396,700.00	\$3,300.00
FY 2014	\$534,500.00	\$519,318.00	\$15,182.00
FY 2013	\$550,000.00	\$506,989.97	\$43,010.03

The reserve fund has historically funded any deficits in the snow and ice account and emergency needs in departmental budgets.

Budget Changes or Initiatives

The reserve fund will remain level funded for FY2024.

SECTION 14 – NON-APPROPRIATED EXPENSES



Background

Beyond the specific appropriations contained within the Budget Article and other Town Meeting articles, the Town must account for those expenses which do not require votes for appropriations. This category of mandated expenditures and assessments are automatically added to the tax rate without appropriation. Such costs include various state assessments for services such as: charter schools, county services, prior year budget overdrafts in snow and ice removal, court judgments, and an amount estimated for tax abatements and exemptions or the overlay.

State Assessments

- **RMV Non-Renewal Surcharge:** To reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to: non-payment of parking violations, non-payment of motor vehicle excise and non-payment of abandoned vehicles. The Registry of Motor Vehicles charges each participating municipality \$20 for each "mark" of a license for non-renewal. The upcoming fiscal years actual assessments are based upon non-renewal obligations cleared in the prior fiscal year. The obligations cleared in the current fiscal year may be for "markings" from several fiscal years.
- **Special Education (SPED) Assessment:** To partially reimburse the state for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the state. Current year charged are for pupils served in the prior school year.
- **Mosquito Control Assessment:** Pursuant to MGL Chapter 252, Section 5A (Chapter 2, Section 41, Acts of 1986) there are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. Each district is also allocated a proportional share of expenses for the State Reclamation Board that administers these programs.
- **Air Pollution:** To assess municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities.
- **Metropolitan Area Planning Council:** To assess municipalities in order to finance a Metropolitan Boston area planning district to promote urban planning and respond to the common urban problems of Boston and outlying municipalities.
- **Charter School Assessment:** To assess the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools shall receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings.

Non-Appropriated Expenses

Section 14

- Massachusetts Bay Transportation Authority (MBTA): For services rendered to those cities and towns within the Authority, an assessment will be administered in order to maintain and operate regional public transportation. The MBTA is composed of 175 communities.
- Regional Transit Assessment: To assess municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area
- School Choice: To assess the sending municipality or regional school district for pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district.

The state assessments have been budgeted to reflect FY2024 Governor’s recommended assessments.

PROGRAM	FY2020 Cherry Sheet Estimate	FY2021 Cherry Sheet Estimate	FY2022 Cherry Sheet Estimate	FY2023 Cherry Sheet Estimate	FY2024 Governor’s Local Aid Proposal
State Assessments and Charges:					
Mosquito Control Projects	47,189	47,347	49,009	50,248	50,125
Air Pollution Districts	5,694	5,817	5,998	6,269	6,406
Metropolitan Area Planning Council	9,410	9,522	9,810	10,518	10,756
RMV Non-Renewal Surcharge	15,940	13,120	13,120	15,960	12,580
Sub-Total, State Assessments:	78,233	75,806	77,937	82,995	79,867
Transportation Authorities:					
Regional Transit	178,078	180,605	166,413	149,979	178,268
Sub-Total, Transp Authorities:	178,078	180,605	166,413	149,979	178,268
Annual Charges Against Receipts:					
Special Education				1,919	11,033
Sub-Total, Annual Charges:	-	-	-	1,919	11,033
Tuition Assessments:					
School Choice Sending Tuition	64,535	88,798	96,883	108,051	103,032
Charter School Sending Tuition	280,918	74,995		56,712	37,599
Sub-Total, Tuition Assessments:	345,453	163,793	96,883	164,763	140,631
Total All Estimated Charges:	601,764	420,204	341,233	399,656	409,799

Reserve for Abatements and Exemptions

The Reserve or Allowance for Abatements and Exemptions or Overlay is an account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay

reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

The Board of Assessors process a variety of statutory exemption applications for elderly, veteran, blind and hardship taxpayers. If approved, the exemptions are funded by the Overlay Reserve for Abatements and Exemptions.

Additionally, the taxpayers may file for an abatement of their property taxes. If approved, the exemptions are funded by the Overlay Reserve for Abatements and Exemptions. Typically, in a full revaluation year, the amount required to be funded for the Overlay is higher than in a non-revaluation year due to an increase in the volume of abatement applications.

In FY2024, the overlay or reserve for abatements and exemptions has been increased at \$255,000.

Cherry Sheet Offset Items

Cherry Sheet Offset Items are local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs.

Current offset items for FY2023 include \$209,983 for School Choice Receiving Tuition and \$44,574 for public libraries grants. The School Choice Receiving Tuition revenue is to provide funding to receiving districts for accepting pupils from other districts. Public libraries include three grant awards: the Library Incentive Grant, the Municipal Equalization Grant, and the Nonresident Circulation offset.



SECTION 15 – ENTERPRISE FUNDS

Background

Historically, Cable Access monies have been retained in a revolving fund. A revolving fund contains receipts from a specific revenue source and are accounted for separately (segregated) from the general fund and may be spent without appropriation to support the activity, program or service that generated the revenue.

However, in January 2016, the Division of Local Services distributed procedures and requirements for establishing an enterprise fund to account for monies received and spent for cable television public, educational and governmental (PEG) access facilities and operations, or alternatively, for creating a receipts reserved fund known as the PEG Access and Cable Related Fund to fund PEG access programming, as well as certain other municipal cable-related expenses.

Ashland received approval at the May 4, 2016 Annual Town Meeting to accept G.L. c. 44, § 53F½ and establish an enterprise fund to separately account for all revenues and expenditures, in connection with operating cable PEG access service for city or town residents, whether the service is operated by a city or town department or a contractor.

The Cable Access Enterprise Fund became effective July 1, 2016 in accordance with Department of Revenue guidelines.

An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs are identified. This allows the community the option to recover total service costs through user fees.

A cable television renewal license agreement between the Town of Ashland (Issuing Authority) and Comcast of MA/NH (Licensee) commenced on July 13, 2014 with an expiration date of July 12, 2024.

The cable access monies include fees collected from customers by the cable operator in connection with the franchise and in support of public, educational and government (PEG) programming. In addition to the imposition of these franchise fees, the cable licensing agreement requires that the cable company provide services, facilities and equipment for PEG channels, deliver cable television programming to municipal buildings, and maintain customer service quality. Under state law, the cable operator pays the municipality an annual license fee, which is based on the number of cable customers.

Budget Changes or Initiatives

The Cable Enterprise Fund has been proposed at \$545,000, a \$37,000 or 6.79% decrease over FY23.

Less subscriber fees are expected to be generated in the FY24 budget year. Also, more reserves were utilized in balancing the FY24 budget.

6400 - Cable Access Enterprise Fund					
	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
Town Revenues					
Studio Revenues	327,254	425,000	350,000	-75,000	-21.43%
Interest - Studio	8,353				
Transfer From General Fund	112,000				
Retained Earnings	147,000	157,000	195,000	38,000	19.49%
Subtotal: Revenues	594,607	582,000	545,000	-37,000	
Town Expenses		45,000	45,000	0	0.00%
Studio Expenses	335,437	425,000	500,000	75,000	15.00%
Transfer to General Fund	92,000	112,000		-112,000	
Interest - Expenses				0	
Subtotal: Expenses	427,437	582,000	545,000	-37,000	-6.79%

Background

Town Meeting voted at the May 1, 2013 Annual Town Meeting to establish an Athletic Field Sustainability Fund. The article read as follows:

Article 17: Home Rule Petition to Establish an Ashland Athletic Field Sustainability Fund

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for Special Legislation allowing the Town to establish an Athletic Field Enterprise Fund as noted in the Special Legislation, effective as of the start of fiscal year 2014, to be funded by the revenues received from the rental of athletic fields located on designated park, public school and other public land, to be used for the maintenance, operation and improvement of said fields under the direction of the Board of Selectmen, and to allow the School Committee and Board of Selectmen, as appropriate, to establish user and rental fees for said fields, with all interest generated by the enterprise fund to remain in the account and to be used for the benefit of said fields as set forth above,

Said Legislation to read as follows:

AN ACT AUTHORIZING THE TOWN OF ASHLAND TO ESTABLISH AN ENTERPRISE FUND COMPRISED OF REVENUES RECEIVED FROM THE RENTAL OF ATHLETIC FIELDS LOCATED ON DESIGNATED PARK, PUBLIC SCHOOL, AND OTHER PUBIC LANDS

SECTION 1. There is hereby established in the town of Ashland, an Athletic Field Enterprise Fund to which section 53F½ of chapter 44 of the General Laws shall apply, except as provided herein. The enterprise fund shall be comprised of all revenues received by the town of Ashland school department and the town of Ashland from the rental of athletic fields located on park, public school and other public land, hereinafter referred to as the fields, located in the town of Ashland which may be designated from time to time by the board of selectmen. The revenues in the enterprise fund and any interest earned thereon shall be used to pay: (1) costs of operation and maintenance of the fields; and (2) costs of future maintenance, repairs, extensions, reconstruction, enlargements, additions and improvements thereto; under the direction of the board of selectmen and school committee jointly and then as appropriated by the town and (3) the principal and interest on any bonds or notes issued and authorized in accordance with the requirements of G.L. c. 44, all of the foregoing all user or rental fees for the town public school athletic fields shall be determined by the school committee. All user or rental fees for all other town fields shall be determined by the board of selectmen. All interest generated by the enterprise fund shall remain in, and as a part of, the enterprise fund and all revenues received by the enterprise fund may accumulate from year to year, subject to appropriation by the town for the benefit of the fields.

SECTION 2. This act shall take effect upon its passage, provided, that the General Court may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition; or take any action relative thereto.

An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs are identified. This allows the community the option to recover total service costs through user fees.

The Town of Ashland has several fields which are shown below.

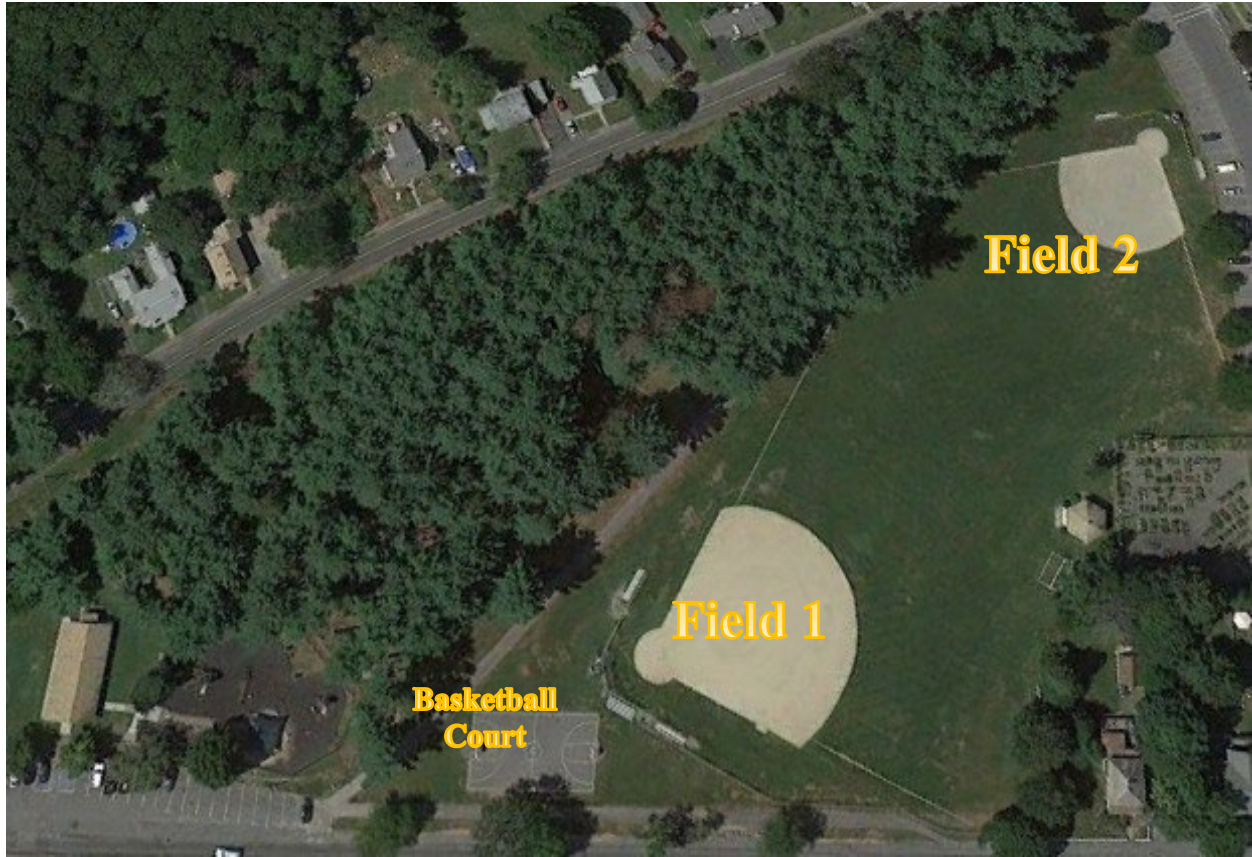
High School Sports Complex, 1 High St., Ashland, MA	
Field 1	Multi-Purpose Turf Field and Track
Field 2	Baseball Field
Field 3	Practice Field 1
Field 4	Practice Field 2
Field 5	Softball Field



Middle School Sports Complex, 87 West Union St., Ashland, MA	
Field 1 – Walker Field	Multi-Purpose Turf Field
Field 2 – BB Field	Baseball Field / Multi-Purpose
Field 3 – Hunt Field	Softball Field / Multi-Purpose
Field 4 – “D” Area	Practice Field
Field 5 – Tennis Courts	Tennis Courts
Field 6 – BB Courts	Multi-Purpose Basketball / Hockey Courts



Stone Park, Park Road & Summer Street, Ashland, MA	
Field 1	Large 90 feet Skinned Baseball Diamond
Field 2	Youth Softball Diamond
Basketball Court	Basketball Court



Pittaway School, 75 Central Street, Ashland, MA

Field 1

Multi-Purpose Field



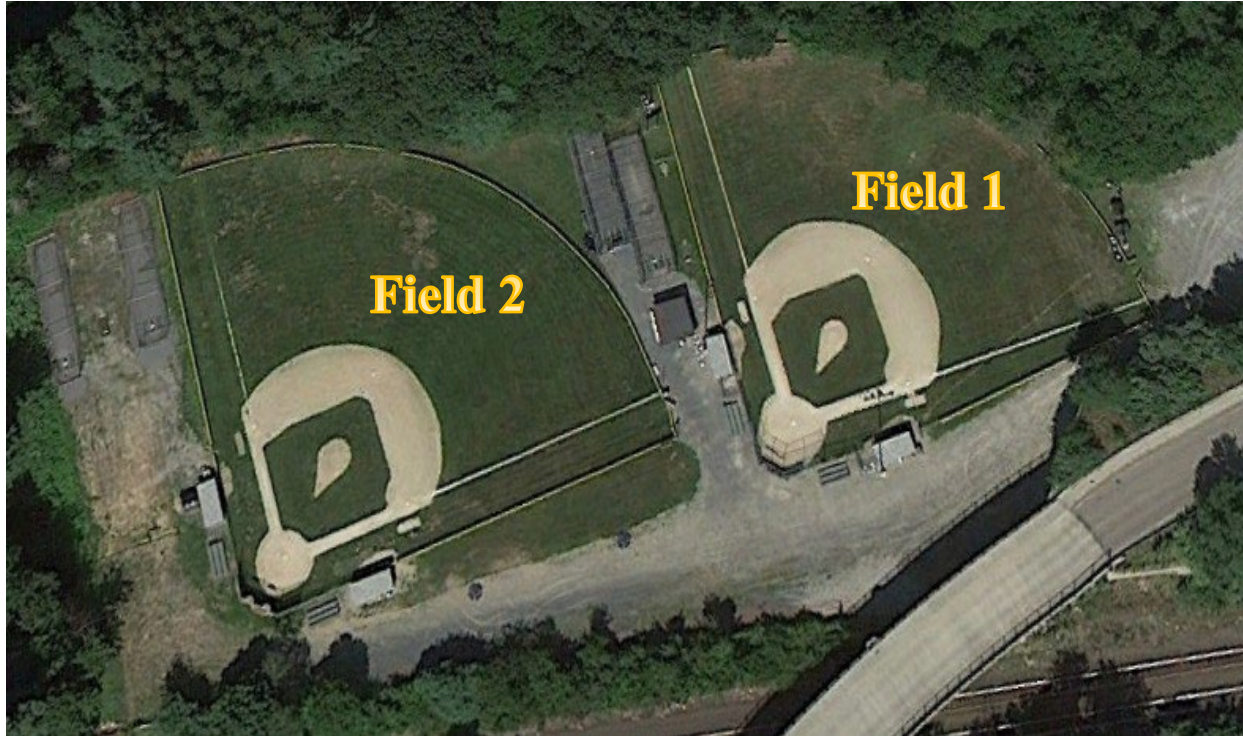
Warren School, 73 Fruit Street, Ashland, MA	
Field 1 – Back	Youth Softball Field (Near Snack Shack)
Field 2 – Back	Youth Softball Field (Near School)
Field 3 – Back	Practice Field (T-Ball)
Front Field	Front Field



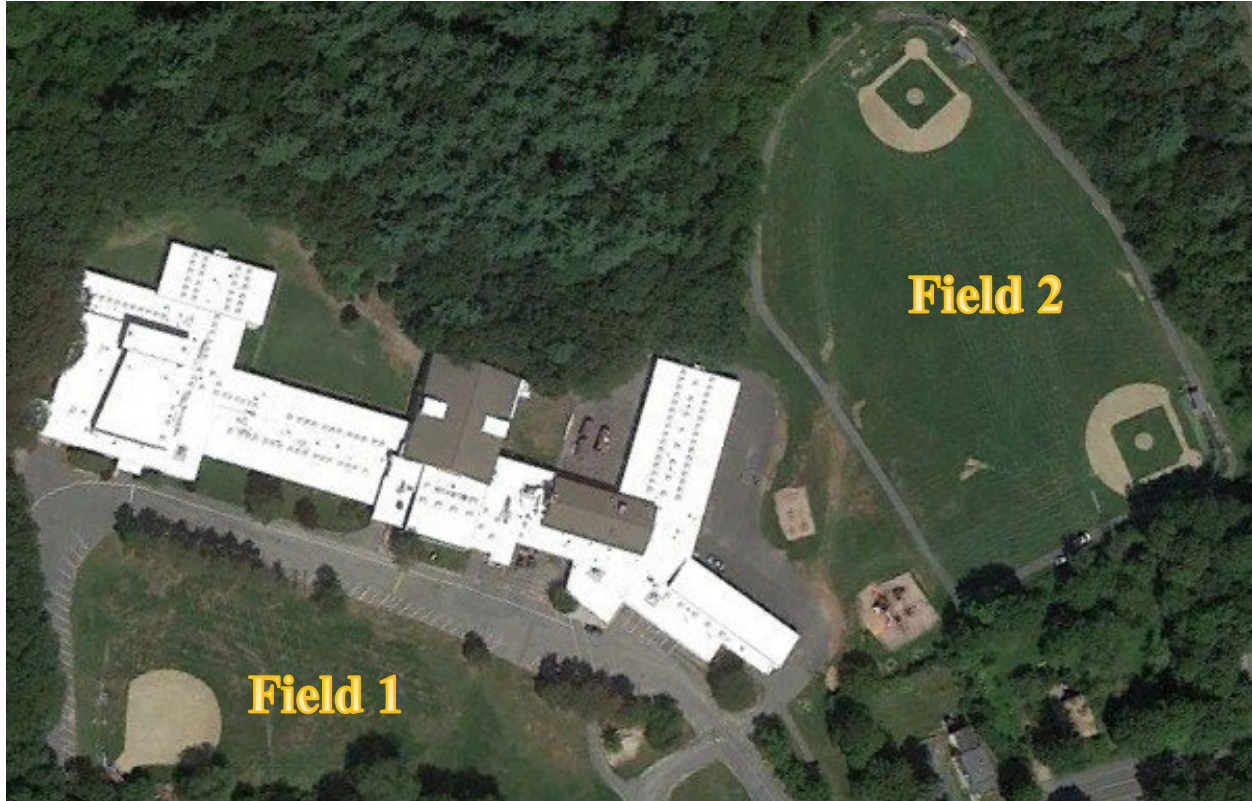
Community Center Fields, 162 West Union Street, Ashland, MA	
Field 1	Upper Field
Field 2	Lower Field



Gryncel Park, 1 High Street, Ashland, MA	
Field 1 – Majors	Little League Baseball Field
Field 2 - Minors	Little League Baseball Field



Mindess School, 87 West Union Street, Ashland, MA	
Field 1 – Front	Little League Baseball Field
Field 2 - Back	2 Large Little League Baseball Fields



Fee Structure and Field Usage Rating Multiple

Different field activities represent various wear on our fields. The Field Usage Rating Multiple was developed to address different field usage types. These “Multiples” will be multiplied into the cost formula to arrive at appropriate fees per group. Any group missing from the chart below will be designated at 1.00.

User Groups	Grass (+ Multiple) **	Turf
Ashland Resident Youth Sports	\$40/hour	\$80/hour
Ashland Adult Groups	\$50/hour	\$100/hour
Charitable Groups	\$40/hour	\$80/hour
Non-Resident Groups/Camps	\$60/hour	\$120/hour
Additional Fees:		
Lights Use	\$50/hour	\$50/hour
Field Usage Rating Multiple	See next table	N/A

**Fees may be restructured to ensure costs are fully covered to properly maintain fields.

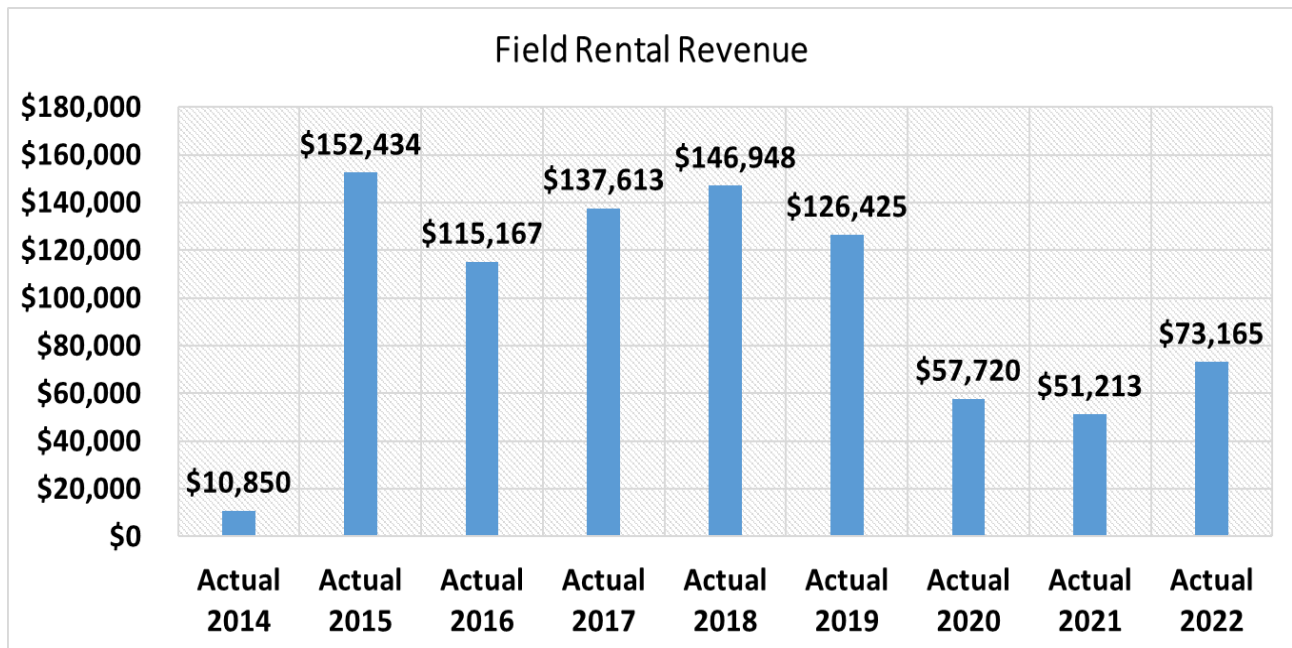
Multiple	Activity
2.00	Football: Varsity, JV, Freshmen
1.50	Soccer: Men’s O40/O50, Boys Varsity, Boys JV Lacrosse: Boys Varsity, Boys JV, Youth Football: Pop Warner
1.00	Soccer: Women’s, Girls Varsity, Girls JV, Middle School Field Hockey: Varsity, JV, Middle School Lacrosse: Girls Varsity, JV Girls Baseball: Men’s, Legion, Varsity, JV, Middle School, Nokona Softball: Women’s, Varsity, JV, Middle School Track: All
0.75	Baseball: Youth Softball: Youth Lacrosse: Youth Soccer: Youth Recreation Department: Sports Camps Special Events: Ashland Day, Stone Park Concerts

Revenues:

Since the inception of the Field Enterprise Fund, the rental income had been steadily increasing until FY2018.

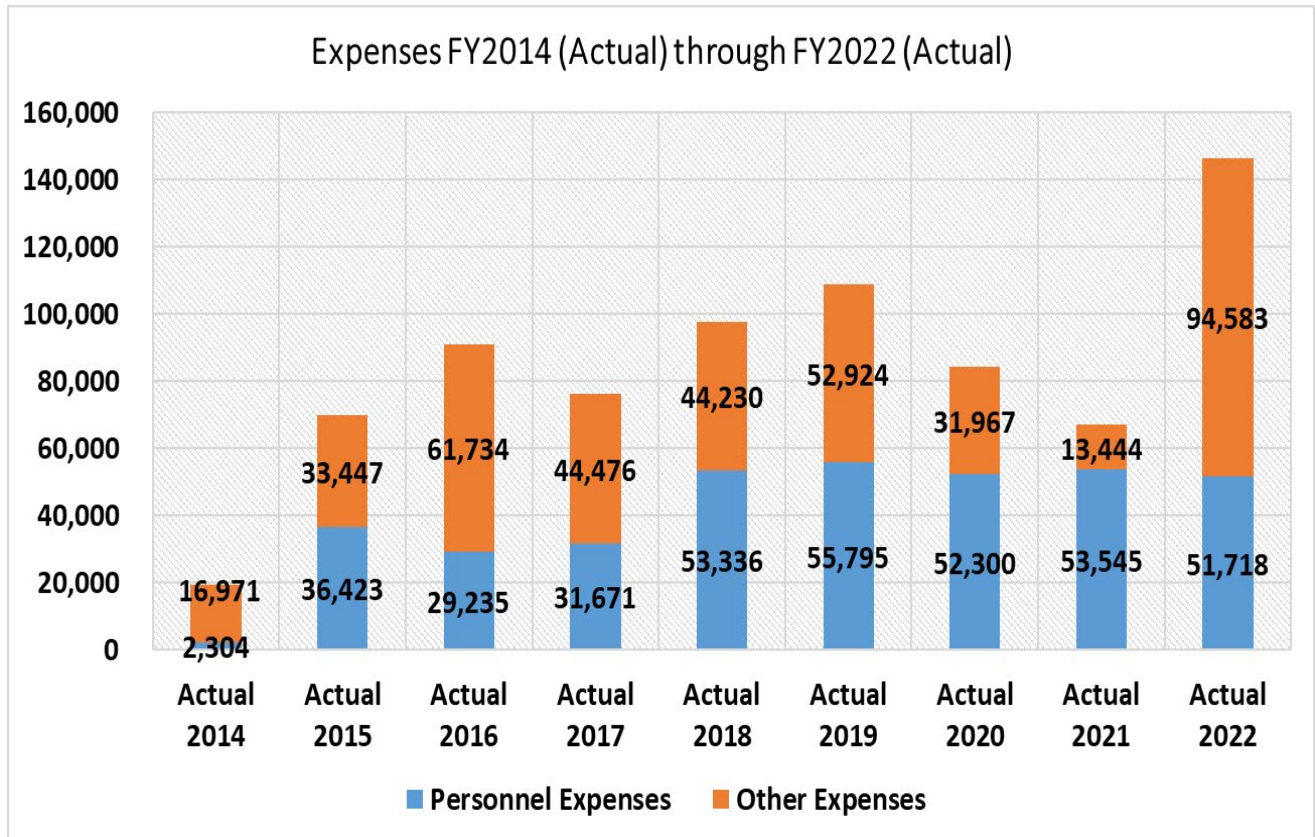
In 2019 the Eastern equine encephalitis (EEE) virus made a comeback in the United States. According to CDC data, 34 cases of EEE were recorded in humans in 2019. In total, 94% of patients were diagnosed with encephalitis and 6% were diagnosed with meningitis. To protect field users, the fields were closed at dusk to prevent individuals from being exposed to mosquitoes, getting bit, and contracting the illness. From FY2018 to FY2019, revenues decreased approximately \$20,000.

On March 11, 2020, the World Health Organization (WHO) declared COVID-19, the disease caused by the SARS-CoV-2, a pandemic. Life as we knew it was abruptly halted and brought to a standstill. Coronavirus shut down most of the world, let alone the United States. Three years later, we are just now emerging from the pandemic and resuming daily life. Revenues plummeted in FY2020 and FY2021 as the world struggled with the pandemic.



Expenses:

Operating expenses of the fund have increased to reflect the true operating needs and personnel needed to manage the fields of the Town.



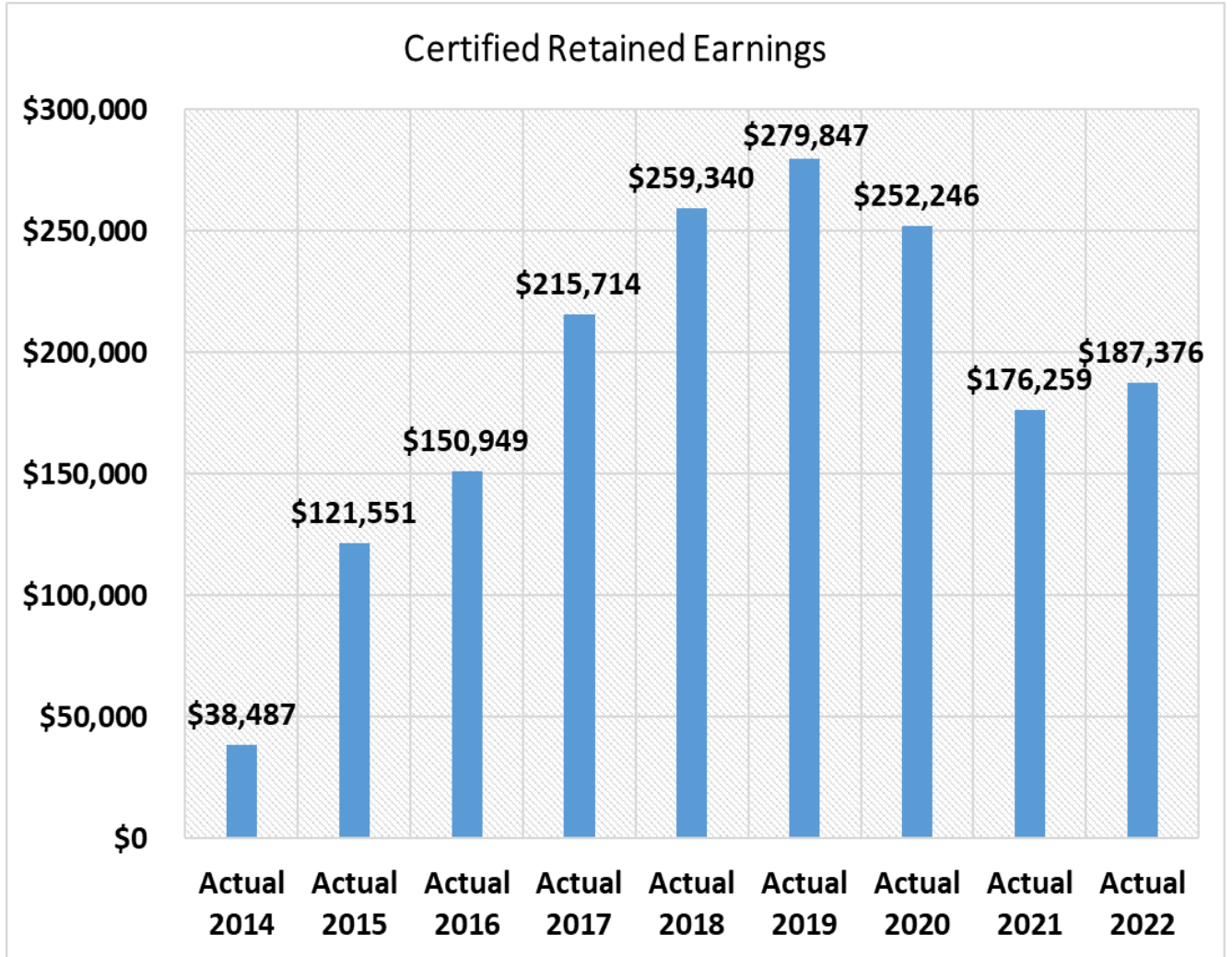
Retained Earnings

Free Cash certified from an enterprise fund is referred to as Retained Earnings.

A city’s or town’s retained earnings represents the amount of enterprise fund net assets unrestricted that is certified by the director to be available for appropriation. Once certified by the director, retained earnings may be appropriated for particular enterprise purposes, including to support funding for the next fiscal year’s enterprise budget.

Retained earnings is certified by the director as of July 1 each year upon submission of a community's June 30 balance sheet with supporting documentation by the local accounting official and may be appropriated through the following June 30 only after certification of the amount by the director and not in excess of the amount certified.

This can be used for purposes including capital improvements, reimbursing the general fund for prior year subsidies or reducing user fees.



The financial history of the field enterprise fund can be seen below.

Athletic Fields Enterprise Fund

Section 15

		Fiscal Year								
		Actual 2014*	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019**	Actual 2020&	Actual 2021^	Actual 2022
Revenues:										
Advertising Fees			500.00	5,200.00	3,300.00	1,800.00	3,100.00	1,000.00	1,400.00	1,400.00
Field Rentals		10,850.00	152,434.00	115,166.75	137,612.50	146,947.50	126,424.50	57,720.00	51,213.00	73,165.00
Transfer In - Buildings Rental		46,912.03								
General Fund Subsidy									76,741.00	138,352.00
Total Revenues:		57,762.03	152,934.00	120,366.75	140,912.50	148,747.50	129,524.50	58,720.00	129,354.00	212,917.00
Expenses										
Salaries		2,303.79	36,290.24	29,234.57	30,855.53	51,502.57	54,413.80	50,881.48	52,545.00	50,798.00
Overtime			132.35		815.69	1,178.36	760.93	478.82		
Longevity						655.00	360.00	260.00	260.00	280.00
Uniform Allowance							260.00	680.00	740.00	640.00
Total Personnel Costs:		2,303.79	36,422.59	29,234.57	31,671.22	53,335.93	55,794.73	52,300.30	53,545.00	51,718.00
Contracted Services		14,688.07	31,949.68	38,808.25	24,166.64	19,885.40	30,298.07	18,143.72	7,069.00	9,297.00
Telephone Expense										
Auto Parts & Supplies		1,447.76	1,000.00	1,000.00	379.96	996.32	823.37	804.75		
Tools/Hardware				1,053.00	72.25	442.49	877.62	293.52		970.00
Gravel/Loam/Mulch					1,920.00			893.17		312.00
Gas/Diesel				72.97						
Misc. Supplies		835.48	497.70	799.85	1,647.22	2,073.55	1,898.99	2,925.27	983.00	1,871.00
Capital Outlay										
Transfer to GF - Repay Subsidy										76,741.00
Transfer to GF - Indirect Costs				20,000.00	16,290.00	20,832.00	19,026.00	8,906.44	5,392.00	5,392.00
Total Other Expenses:		16,971.31	33,447.38	61,734.07	44,476.07	44,229.76	52,924.05	31,966.87	13,444.00	94,583.00
Total Expenses:		19,275.10	69,869.97	90,968.64	76,147.29	97,565.69	108,718.78	84,267.17	66,989.00	146,301.00
Encumbrances						7,556.32	298.11	2,054.00		5,500.00
Surplus/Deficit Generated		38,486.93	83,064.03	29,398.11	64,765.21	43,625.49	20,507.61	(27,601.17)	62,365.00	61,116.00
* Fund Established										
** Eastern equine encephalitis (EEE) virus made a comeback in the United States										
In setting the tax rate in December 2020 - the Department of Revenue reviews all Enterprise Fund budgets and rate setting. At the time, field rental was estimated higher than the DOR would allow as the previous years rentals did not come in as expected due to COVID. Therefore, the field rental revenue figure was adjusted and remainder of the revenue budget was a general fund subsidy as it was too late in the year to request a transfer from retained earnings. (Special										
^ Town Meeting had already passed).										
& On March 11, 2020, the World Health Organization (WHO) declared COVID-19, the disease caused by the SARS-CoV-2, a pandemic										

Budget Changes or Initiatives

The FY24 recommended athletic field budget is \$131,638, an increase of \$32,409 or 32.66%.

Despite revenue slowly increasing to prior covid levels, it is unknown how the remainder of the fiscal year will play out and if any further COVID restrictions will inhibit revenue generation. Therefore, it is recommended that \$60,000 be utilized in retained earnings in the event FY24 does not generate increased revenue due to COVID-19, EEE, and other inhibitor.

The Department of Revenue certified retained earnings (the reserves in the Field Enterprise Fund) at \$252,246.21 as of July 1, 2020. In setting the tax rate in December 2020 - the DOR was concerned the field enterprise fund would not generate as much revenue in FY21 as proposed and only allowed the Town to budget what we generated last year (FY20) in rentals at \$57,720. The remainder of the budget \$76,741 was essentially 'borrowed' from the general fund, which was paid back in FY22. Therefore, in FY22 you see an expense line item of \$76,741 which represents a transfer back to the general fund.

The increase from FY23 to FY24 is mainly attributable to personnel costs and capital. Personnel costs increased due to step increases and cost of living adjustments. Capital increased to help maintain the fields.

Athletic Fields Enterprise Fund

Section 15

6300 - Athletic Fields Enterprise					
	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
REVENUES					
Account Description					
Field Rentals	73,165	50,000	75,000	25,000	50.00%
Advertising Fees	1,400			0	
Transfer From General Fund				0	
Retained Earnings	138,352	50,000	60,000	10,000	
Total Revenue	212,917	100,000	135,000	35,000	35.00%
Salaries	50,798	56,357	66,267	9,909	17.58%
Overtime & Recall/ Beeper		1,000	1,000	0	0.00%
Uniform Expense/Allowance	640	500	500	0	
Longevity	280	280	280	0	0.00%
Subtotal: Personnel	51,718	58,137	68,047	9,909	17.04%
Contracted Services	9,297	20,000	20,000	0	0.00%
Auto Parts & Supplies		2,000	2,000	0	0.00%
Tools/ Hardware	970	2,000	2,000	0	0.00%
Gravel, Loam, Mulch	312	2,000	2,000	0	0.00%
Miscellaneous Supplies	1,871	2,000	2,000	0	0.00%
Capital		7,500	30,000	22,500	300.00%
Transfer to General Fund -Repay Subsidy	76,741	0	0	0	
Transfer to General Fund - Indirect Costs	5,392	5,591	5,591	0	0.00%
Subtotal: Expenses	94,582	41,091	63,591	22,500	54.76%
Encumbrances	5,500				
Totals	151,800	99,228	131,638	32,409	32.66%
BUDGETED SURPLUS/DEFICIT	61,117	772	3,362	2,591	

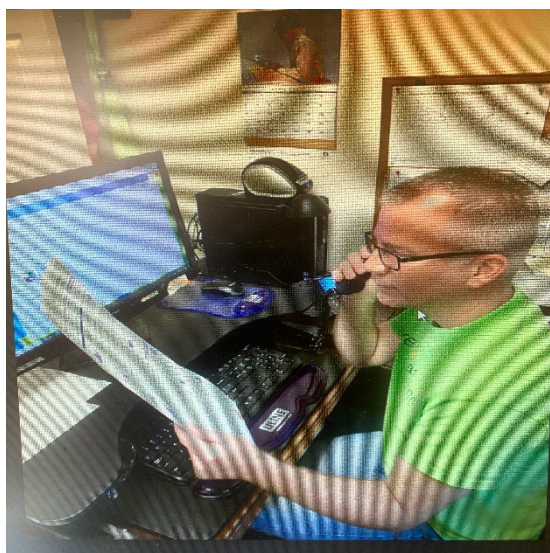
Background

On July 1, 2006 the Town began a fee-based solid waste program commonly referred to as “Pay-As-You-Throw” (PAYT). The PAYT program is overseen by the Program Manager and requires residents to use Town of Ashland designated trash bags in order to have their trash collected at curbside by the Town’s contractor, Waste Management. The PAYT program is operated as an enterprise fund intended to generate fee revenue to cover all solid waste and recycling collection and disposal costs.

An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs are identified. This allows the community the option to recover total service costs through user fees.

Enterprise accounting also enables communities to reserve as unrestricted the "surplus" or net assets generated by the operation of the enterprise rather than closing it out to the General Fund at year-end.

The Town of Ashland’s Pay-As-You-Throw waste reduction program continues to thrive and draw the attention of and receive rave reviews from the Massachusetts Department of Environmental Protection as a model for a successful P-A-Y-T program and also inquiries from other towns interested in adopting the P-A-Y-T method of handling solid waste. David Miller, who oversees and manages the town’s program at the DPW continues to work with its contractors and residents to provide the most seamless service as possible to all Ashland residents who are enrolled in the town’s contracted waste reduction program with Waste Management.



Program Manager, David Miller

The chart and graphs on subsequent pages show the progress that Ashland has made in diverting recyclable items from the waste stream over the last 15 years:

In addition to rubbish & recycling, residential yard waste and Christmas trees are also collected by Waste Management. During FY22, 274.05 tons of residential yard waste & 8.55 tons of Christmas were collected in Ashland. These materials are composted.

Curbside textile recycling became available to all subscribers to the town’s solid waste reduction program in July of 2017 through a program with Simple Recycling. The program allows residents to obtain special “pink” bags from Simple Recycling to fill with unwanted clothing, textiles and other usable household items (lamps, toys, flatware, dinnerware, etc.) to be set out at the curb on their regularly scheduled rubbish/recycling pick-up day and picked up by Simple Recycling. This program not only allows residents with another outlet to recycle even more but, it also reduces the tonnage costs for solid waste removal by diverting these recyclable/reusable materials from the waste stream. During FY22, this program effectively diverted 57,601 lbs. of recyclable/reusable textiles from Ashland’s solid waste stream.



Waste Hauler on a stop in Ashland, MA

In addition to the regular curbside pick-up of household rubbish and recycling, there are also several special collections and drop off days for common household items that are deemed as hazardous waste. The monthly drop-off collections for used motor oil, oil based paints/stains, fluorescent light bulbs, compact fluorescent light bulbs, LED bulbs, contained mercury and rechargeable batteries continue to be very successful and prove to be very useful to the town’s residents. This drop-off collection is held on the 1st Saturday of each month from 9am-12noon at the DPW yard.

Another special collection that occurs (4) times a year (1st Saturday of April, June, August and October from 9am-12noon at the DPW yard) is the Electronics Recycling Collection Days that not only help keep dangerous pollutants such as mercury & lead out of our drinking water sources, helps Ashland remain within the state’s guidelines for hazardous material handling and removal and adhere to all state waste bans. Through these collection events, 16,284 lbs. of electronics were collected and recycled during FY22.

Ashland’s Annual Household Hazardous Waste Day remains very popular with its residents. This highly anticipated day that takes place on a designated Saturday in May of every year provides Ashland’s residents with an outlet for disposing of hazardous and toxic household items that as we all know, are increasingly more difficult to dispose of. Pesticides, gasoline, solvents, herbicides are among the many types of hazardous waste that are accepted at this event. There were 165 cars/residents that participated in the drop-off collection for FY22 (May 14, 2022).

Due to the diversity and effectiveness of Ashland’s solid waste, recycling, hazardous waste collection programs and the town’s annual reporting to the Massachusetts Department of Environmental Protection, the town received an additional \$8,800 in grant funding in FY22. This grant money will be used to pay for new 13 gallon food scrap curbside collection carts offered to new residential subscriptions to Black Earth Composting, helping to further reduce the town’s carbon footprint by keeping food waste out of the town’s waste stream and also for an upcoming mattress recycling program. During FY22, 33 new subscribers were added to the program

The residents of Ashland should be very pleased with and proud of the program that they have helped to build and mold into one of the state’s most successful Pay-As-You-Throw waste reduction programs.

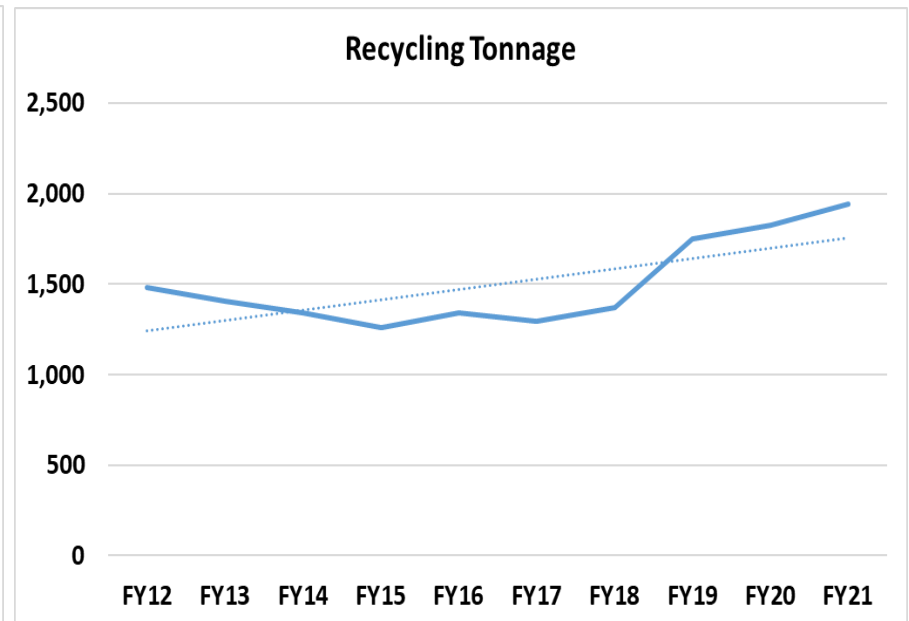
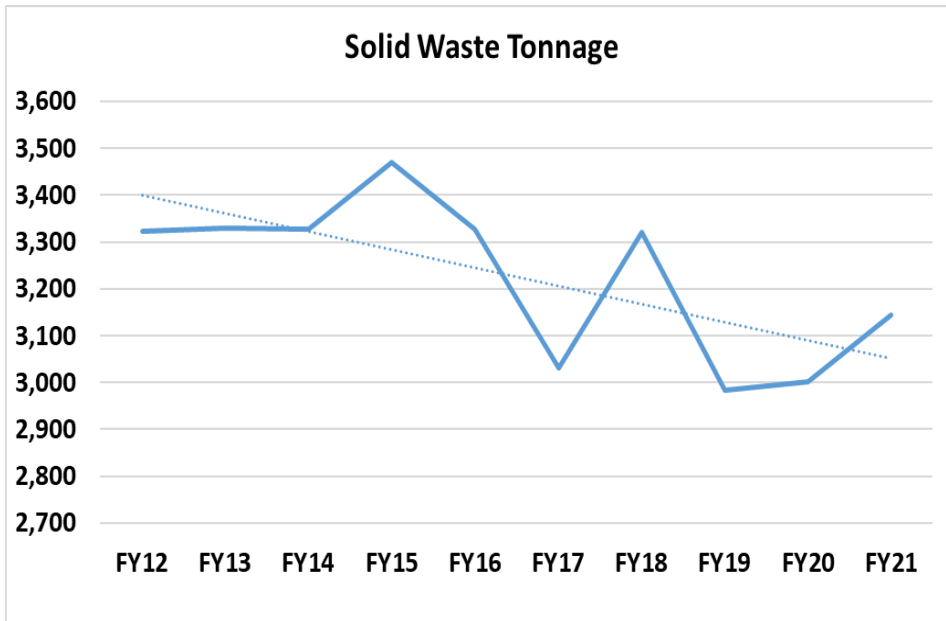
For purposes of showing a complete departmental overview, the following items are in Section 7 - Department of Public Works & Public Facilities: organizational chart, programs & services, personnel summary table, FY23 goals, FY22 accomplishments, and performance/workload indicators.

Trash Enterprise Fund

Section 15

Fiscal year	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Solid Waste Tonnage	5,270	3,283	3,300	3,252	3,275	3,306	3,322	3,330	3,328	3,470	3,328	3,030	3,320	2,983	3,001	3,145	3,022
Reduced Tonnage to FY06		1,987	1,970	2,018	1,995	1,964	1,948	1,940	1,942	1,800	1,942	2,241	1,950	2,287	2,269	2,125	2,248
% of Reduction		-38%	-37%	-38%	-38%	-37%	-37%	-37%	-37%	-34%	-37%	-43%	-37%	-43%	-43%	-40%	-40%

Fiscal year	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Recycling Tonnage	1,165	2,122	1,964	1,548	1,580	1,488	1,481	1,407	1,340	1,260	1,343	1,295	1,370	1,749	1,824	1,944	1,970
Reduced Tonnage to FY06		957	799	383	415	323	316	242	175	95	178	130	205	584	659	779	765
Recycling Rate	18%	39%	37%	32%	33%	31%	31%	30%	29%	27%	29%	30%	29%	37%	38%	38%	39%



Revenues:

Fee Structure

The old rate, which was voted and effective, Monday, February 1st, 2010 for the Town of Ashland official Pay-As-You Throw orange trash bags were as follows:

Small bags (14 gallon) were \$5.25 per roll of 5 bags. Large bags (33 gallon) were \$9 per roll of 5 bags.

Each household paid a yearly base fee of \$146. Senior citizens age 65 and over can paid \$78.

The new rate structure, as voted by the Select Board, effective for the FY24 budget year is as follows:

Bag Cost Per WasteZero Contract - Current Rate			
<u>Large FLEX bag:</u>	COST	<u>Small FLEX bag:</u>	COST
33 gallon		14 gallon	
	\$80.77 cost per case		\$57.02 cost per case
	250 bags per case		250 bags per case
	\$0.3231 per bag		\$0.228 per bag
	\$1.80 Resident Price Per Bag		\$1.05 Resident Price Per Bag
	\$1.48 Net to Town		\$0.82 Net to Town

Bag Cost Per WasteZero Contract - New Rate 7/1/23			
<u>Large FLEX bag:</u>	COST	<u>Small FLEX bag:</u>	COST
33 gallon		14 gallon	
	\$80.77 cost per case		\$57.02 cost per case
	250 bags per case		250 bags per case
	\$0.3231 per bag		\$0.2281 per bag
	\$2.70 Resident Price Per Bag		\$1.58 Resident Price Per Bag
	\$2.38 Net to Town		\$1.35 Net to Town

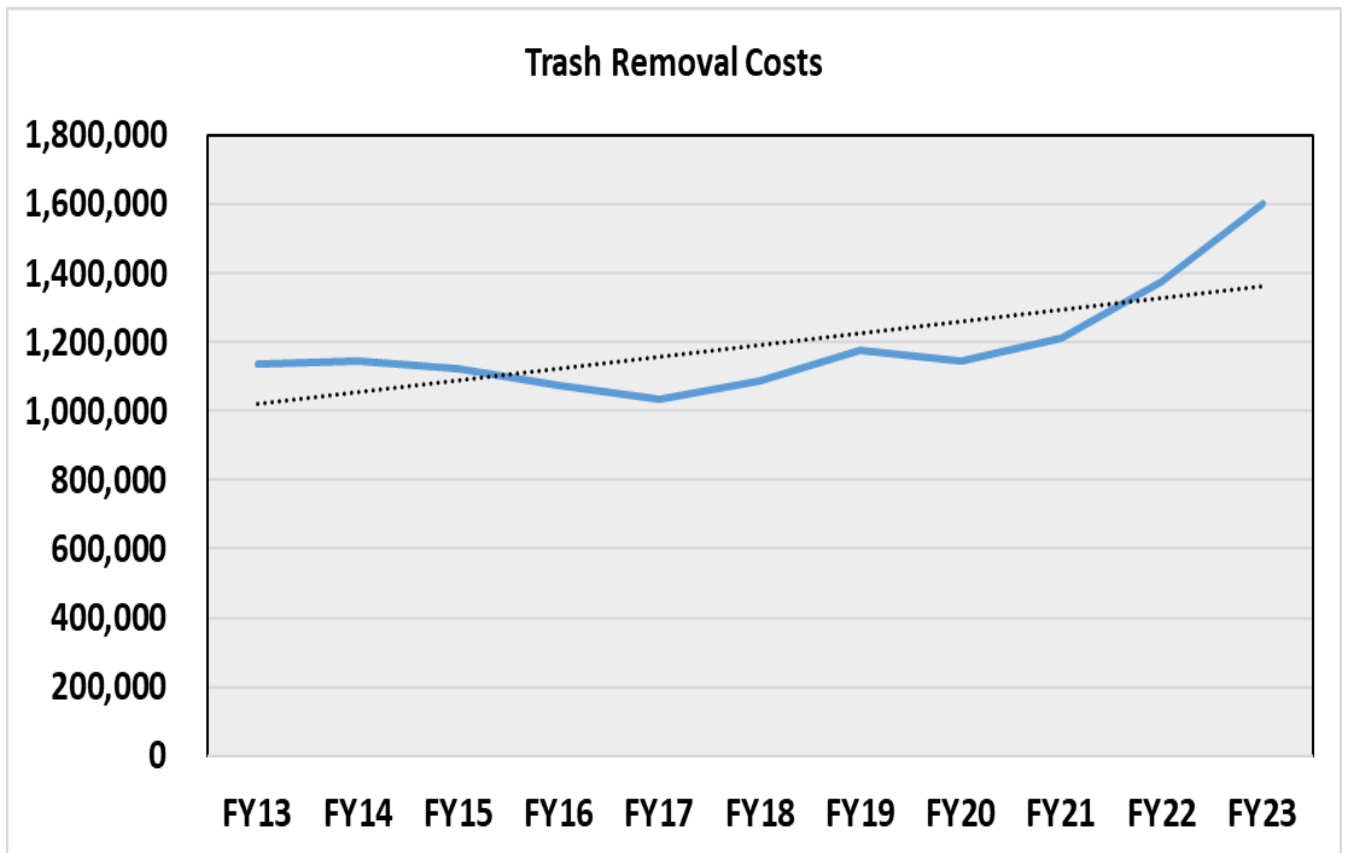
Small bags (14 gallon) are now \$7.88 per roll of 5 bags. Large bags (33 gallon) are now \$13.50 per roll of 5 bags. The increases for the small and large bags represent a 50% increase in the cost.

Expenses:

Trash removal expenses have drastically increased over the last couple of years due to a number of reasons. First, China announced to the World Trade Organization in the summer of 2017 that, effective January 1, 2018, it would no longer accept a variety of materials for import including certain recyclable plastics. This announcement also included a notification of policy change toward mixed paper and cardboard where it would only accept materials containing .5% contamination – a level untenable and has the effect of closing the China mixed paper market to the rest of the world. Subsequently, secondary markets are demanded more stringent contamination specifications. At the same time, the already fragile glass industry seems to have suffered a fatal blow in New England as the last pre-recyclers closed their doors.

Next, the world battled with a pandemic which led to significant employee absences, overtime costs, and turnover. Unemployment rates were at an all-time high during the pandemic and are finally slowly starting to trend downward. Last, Inflation has risen worldwide and has impacted all types of business, including waste haulers.

As shown in the graph below, trash removal costs have risen over the past 10 years From FY13 to FY23, trash removal costs have increased approximately 41%, which equates to about 4% a year. However, the more drastic increases are in the more recent years of FY21, FY22, and FY23. FY24 (not shown) is expected to increase an additional 7.25% or \$116,000



Year	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Trash Removal Cost Increase	1%	-2%	-4%	-4%	5%	8%	-3%	6%	13%	16%

Retained Earnings:

Free Cash certified from an enterprise fund is referred to as Retained Earnings.

A city’s or town’s retained earnings represents the amount of enterprise fund net assets unrestricted that is certified by the director to be available for appropriation. Once certified by the director, retained earnings may be appropriated for particular enterprise purposes, including to support funding for the next fiscal year’s enterprise budget.

Retained earnings is certified by the director as of July 1 each year upon submission of a community's June 30 balance sheet with supporting documentation by the local accounting official and may be appropriated through the following June 30 only after certification of the amount by the director and not in excess of the amount certified.

This can be used for purposes including capital improvements, reimbursing the general fund for prior year subsidies or reducing user fees.

The Town utilized \$80,000 to balance the FY20 budget, \$175,000 to balance the FY21 budget, and \$300,000 to balance the FY22 budget. The Town is proposing to utilize \$500,000 in retained earnings to balance the FY23 budget.

Fiscal Year	Certified Date	Certified Retained Earnings
FY12	7/1/2013	\$369,367
FY13	7/1/2014	\$472,165
FY14	7/1/2015	\$487,613
FY15	7/1/2016	\$615,061
FY16	7/1/2017	\$790,959
FY17	7/1/2018	\$933,499
FY18	7/1/2019	\$887,105
FY19	7/1/2020	\$781,082
FY20	7/1/2021	\$563,267
FY21	7/1/2022	\$306,776

Overview**Water and Sewer**

The Water and Sewer Divisions operate, maintain and develop the Town's public water and sewer systems and related facilities. The Water and Sewer Divisions are operated as enterprise funds. An enterprise fund as authorized under MGL Ch. 44 §53F½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses.

For purposes of showing a complete departmental overview, the following items are in Section 7 - Department of Public Works & Public Facilities: organizational chart, programs & services, personnel summary table, FY24 goals, and FY23 accomplishments.

The Water and Sewer Department of the Town of Ashland is responsible for providing the Town with drinking water and sewage collection in a cost effective and environmentally friendly manner that meets the EPA and DEP Standards. The Town maintains approximately 80 miles of water mains, over 6,900 water services, 2 water booster pump stations, over 1,600 water gates and the Water Treatment Plant. The Town also maintains 66 miles for sewer pipes, over 2,000 manhole structures, approximately 5,300 sewer service connections and 9 sewer pump stations.

The Ashland Water Department relies on five wells in a well field (the Howe Street well field) adjacent to the Hopkinton State Reservoir. The reservoir elevation impacts the elevation of the groundwater in the well field. This source accounts for 100 percent of our total water supply.

Ashland has historically entered into an emergency water supply agreement with the Massachusetts Water Resource Authority (MWRA). The MWRA supplied water to Ashland through an interconnection that Ashland has with Southborough, an MWRA served water community. Ashland has purchased a portion of its water supply from the MWRA through Southborough on an as-needed, emergency basis for a period not exceeding six months.

Water Enterprise Fund

Budget Changes or Initiatives

The Town is proposing a FY24 Water Enterprise Fund Budget of \$3,136,512, an increase of \$27,889 or 0.90%.

Total personnel costs increased \$28,210 or 4.07% over FY23 due to \$8,210 in step increases and cost of living adjustments and \$80,000 in one new staff member, a Business Manager, being split with the Water Enterprise Fund. The Water Enterprise Fund portion is \$20,000.

Non-payroll and non-capital/debt expenses increased overall \$164,900 for contractual obligations. Total pay as you go capital is being funded at \$600,000. The capital items to be funded can be found on the subsequent page. Debt decreased approximately \$65,221 due to the amortization of projects on the debt schedule.

The Select Board voted at the April 20, 2020 Select Board meeting to increase water rates 5%, effective July 1, 2022. The new rate structure will be as follows:

Rates by Billing Tier	Billing Tier				
	1	2	3	4	5
Current Rates per Ft ³	\$0.0303	\$0.0346	\$0.0514	\$0.0637	\$0.0637
New Rates per Ft ³	5.0% \$0.0318	\$0.0363	\$0.0540	\$0.0669	\$0.0669
Dollar Change	\$0.0015	\$0.0017	\$0.0026	\$0.0032	\$0.0032

The new average residential user cost will be approximately \$303.04 a year, an increase of \$11.24 a year.

Current Average Residential User Cost	1	2	Quarterly Service Charge	Quarterly Bill	Annual Cost
Current Flow per Tier	999	771			
Bill Amount	\$30.27	\$26.68	\$16.00	\$72.95	\$291.80
New Average Residential User Cost	1	2	Quarterly Service Charge	Quarterly Bill	Annual Cost
Current Flow per Tier	999	771			
Bill Amount	\$31.77	\$27.99	\$16.00	\$75.76	\$303.04
Dollar Increase in Annual Cost-----					\$11.24
% Increase in Annual Cost-----					4.00%

The proposed FY24 water capital projects are the following:	
\$130,000	Replacement of Water Treatment Plant Filters
<p>These filters are important to maintain the water quality for the town. Replacement would reduce the time to filter the water, increase quality, reduces energy use, and increase efficiency by decreasing the of water that needs to be reprocessed. The town has just received a water quality report and the first filter is beginning to fail and must be replaced.</p>	
\$75,000	Replacement of water meters
<p>Replacement of the outdated water meters would help recoup some lost revenue due to inaccuracies in meter readings. Conversion to an electronic drive-by data collection system will save resources and provide more timely meter readings. Meter replacement is recommended every 10-15 years.</p>	
\$20,000	SCADA Upgrades
<p>Upgrades to the Supervisory control and data acquisition system (SCADA) for the water stations. These alarm systems monitor pump high temperature operation, plugged pump-no flow, high wet well, water surge pump, grinder fail pump, turbidity/cavitation alarm, and power failure alarm. Technology upgrade allow for an increase in the number of alarms possible as well as all of the safety upgrades. It will help minimize service interruptions.</p>	
\$150,000	Water Pump Stations Upgrades and Rehab
<p>Ruesset Hill Pump Station needs to be rehabilitated and there are other water locations where electrical, plumbing, hvac, and structural repairs are needed.</p>	
\$100,000	Purchase of a new 10-wheeler dump truck
<p>The Water/Sewer Department is in need of a large dump truck for several reasons; however, the main reason is for emergency repairs. The existing 10 wheeler is not being used as one of the main line sanders which makes it unavailable.</p>	
\$125,000	Water Plant Modernization
<p>Plant work in multiple areas: includes motor rewinding, flow control upgrade controls, led lighting, expand wells, repair grates, sewage grinder (about \$10,000 each).</p>	
TOTAL COST OF FY24 CAPITAL - \$600,000	

Water and Sewer Enterprise Funds

Section 15

60450 - Water Enterprise Fund					
ACCOUNT DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
Salaries	487,356	581,284	604,944	23,660	4.07%
OT Recall/Beeper	35,913	40,000	40,000	0	0.00%
Beeper Allowance	12,581	13,000	16,000	3,000	23.08%
Longevity & Fringes	4,162	4,637	4,637	0	0.00%
Uniform Expense/ Allowances	3,157	2,450	4,000	1,550	63.27%
Subtotal: Personnel	543,169	641,371	669,581	28,210	4.40%
Purchase of Services	3,202	5,100	5,100	0	0.00%
Utilities Expenses	236,622	240,000	250,000	10,000	4.17%
Maint. Service Contract	4,912	10,000	10,000	0	0.00%
Contracted Services	865,992	890,000	1,030,000	140,000	15.73%
Office Equipment Lease	991	1,000	1,000	0	0.00%
Radio Equipment Repair/ Parts	27	300	300	0	0.00%
Telephone Expenses	5,123	5,000	5,000	0	0.00%
Other Purchased Service		10,000	10,000	0	0.00%
Supplies	3,519	5,000	5,000	0	0.00%
Postage/ Stamps/ Regular Mail	180	1,400	1,400	0	0.00%
Office Supplies	67	500	500	0	0.00%
Auto Parts & Supplies	6,715	8,000	8,000	0	0.00%
Tools/ Hardware	3,489	5,000	5,000	0	0.00%
Asphalt/Hot-Top	5,453	7,500	7,500	0	0.00%
Gravel, Loam, Mulch	4,788	5,000	5,000	0	0.00%
Water-Works Supplies	53,276	75,000	75,000	0	0.00%
Miscellaneous Supplies	9,642	9,700	9,700	0	0.00%
Fleet Repairs and Maintenance		20,000	20,000	0	0.00%
Other Charges	4,350	5,000	25,000	20,000	400.00%
Travel Expenses		100	0	-100	-100.00%
Dues & Memeberships	500	1,000	1,000	0	0.00%
Training/Conf./Courses	5,600	5,000	2,500	-2,500	-50.00%
Expense Contingency		5,000	2,500	-2,500	-50.00%
Transfer to General Fund	263,100	273,621	273,621	0	0.00%
Subtotal: Expenses	1,477,548	1,588,221	1,753,121	164,900	10.38%
Capital Outlay	187,365	700,000	600,000	-100,000	-14.29%
Principal Long Term DE	133,001	136,001	78,000	-58,001	-42.65%
Interest on Notes	49,024	43,030	35,810	-7,220	-16.78%
Subtotal: Capital & Debt	369,390	879,031	713,810	-165,221	-18.80%
Total 60450: Water Enterprise	2,390,107	3,108,623	3,136,512	27,889	0.90%

Sewer

We are proposing a FY24 Sewer budget of \$6,600,945.

The Sewer Enterprise Fund Budget increased \$472,449 or 7.72% over the prior year.

Total personnel costs increased \$15,415 or 2.47% over FY23 due to step increases and cost of living adjustments, new hires being hired at lower step, and \$80,000 in one new staff member, a Business Manager, being split with the Sewer Enterprise Fund. The Sewer Enterprise Fund portion is \$20,000.

Non-payroll and non-capital/debt expenses increased \$388,003 or 8.33%. We have budgeted the Framingham assessment at \$1,430,000 to be conservative. MWRA’s preliminary Fiscal Year 2024 sewer assessments were released and has Ashland at \$2,983,380.

Debt has decreased approximately \$121,000 over FY23 due to the amortization of the debt schedule.

Capital is budgeted at \$540,000 in total per the five-year capital plan. The capital items to be funded can be found below.

The Select Board voted at the April 20, 2020 Select Board meeting to not increase rates. Rates will be remain and the same. The current rates are as follows:

Rates by Billing Tier	Billing Tier					
	1	2	3	4	5	
Current Rates per Ft ³	\$0.1250	\$0.1357	\$0.1510	\$0.1876		
New Rates per Ft ³	0.0%	\$0.1250	\$0.1357	\$0.1510	\$0.1876	\$0.0000
Dollar Change	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

The current average residential user charge will remain as follows:

Current Average Residential User Cost	1	2	Quarterly Service Charge	Quarterly Bill	Annual Cost
Current Flow per Tier	999	716			
Bill Amount	\$124.88	\$97.16	\$16.00	\$238.04	\$952.16

The proposed FY24 sewer capital project is as follows:

\$400,000 Pump Station upgrades and rehab

Pump Stations are essential to the sewer system. All require annual upgrades and repairs to ensure they can be kept online.

\$100,000 Purchase of a new 10-wheeler dump truck

The Water/Sewer Department is in need of a large dump truck for several reasons; however, the main reason is for emergency repairs. The existing 10 wheeler is not being used as one of the main line sanders which makes it unavailable.

Water and Sewer Enterprise Funds

Section 15

61400 - Sewer Enterprise Fund						
EXPENSES						
Object Code	Account Description	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
51130	Salaries	465,392	581,067	604,944	14,415	2.48%
51300	O.T.	17,452	15,000	15,000	0	0.00%
51350	Beeper Allowance	17,466	20,000	20,000	0	0.00%
51400	Longevity & Fringes	4,162	4,637	4,637	0	0.00%
51900	Uniform Expense/ Allowances	3,154	3,000	4,000	1,000	33.33%
	Subtotal:Personnel	507,626	623,704	648,581	15,415	2.47%
52000	Purchase of Services	7,566	5,000	10,000	5,000	100.00%
52100	Utilities Expenses	44,769	70,000	70,000	0	0.00%
52410	Maint. Service Contract		3,000	3,000	0	0.00%
52450	Contracted Services	38,286	60,000	80,000	20,000	33.33%
52453	Purchase Lab Tests	158	500	500	0	0.00%
52710	Office Equipment Lease	991	1,000	1,000	0	0.00%
52720	Radio Equipment Repair/ Parts	27	500	500	0	0.00%
53410	Telephone Expenses	5,037	4,000	4,000	0	0.00%
54000	Supplies	3,696	6,000	6,000	0	0.00%
54150	Postage/ Stamps/ Regular Mail	180	600	600	0	0.00%
54200	Office Supplies	12	300	300	0	0.00%
54400	Auto Parts & Supplies	8,261	7,000	7,000	0	0.00%
54450	Tools/ Hardware	6,118	6,000	6,000	0	0.00%
54700	Chemicals/Treatment	12,817	45,000	45,000	0	0.00%
54720	Asphalt/Hot-Top				0	
54730	Gravel, Loam, Mulch	4,166	500	2,500	2,000	400.00%
55800	Miscellaneous Supplies	7,400	5,000	5,000	0	0.00%
56950	MWRA Expense	2,752,284	2,919,377	2,983,380	64,003	2.19%
56955	Framingham IMA Herbert	93,665	95,000	95,000	0	0.00%
56965	Repairs and Maintenance		25,000	25,000	0	0.00%
57000	Other Charges	418	0	0	0	
57050	Framingham Sewer Assessment	1,003,057	1,133,000	1,430,000	297,000	26.21%
57300	Dues & Memeberships		100	100	0	0.00%
57400	Training/Conf./Courses	395	1,500	1,500	0	0.00%
57860	Expense Contingency		25,000	25,000	0	0.00%
59710	Transfer to General Fund	242,875	244,826	244,826	0	0.00%
	Subtotal:Expenses	4,232,177	4,658,203	5,046,206	388,003	8.33%
58000	Capital Outlay		350,000	540,000	190,000	54.29%
59150	Principal Long Term DE	416,288	398,999	290,000	-108,999	-27.32%
59250	Interest on Notes	90,789	88,128	76,158	-11,970	-13.58%
	Subtotal:Capital	507,077	837,127	906,158	69,031	8.25%
29270	Encumbrances					
	Total 61440:Sewer Enterprise	5,246,880	6,119,034	6,600,945	472,449	7.72%

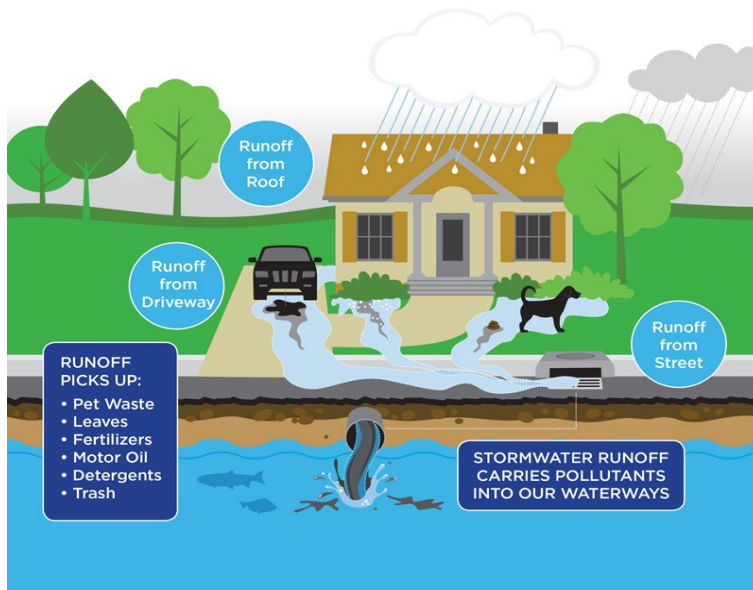
Overview

Stormwater

The stormwater fund is operated as an enterprise fund. An enterprise fund as authorized under MGL Ch. 44 §53F½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses.

The Town of Ashland voted to create the Stormwater Enterprise Fund at the November 28, 2018 Special Town Meeting. The Town voted to establish the fund and appropriate \$150,000 from free cash in FY19 to fund the stormwater activities.

For purposes of showing a complete departmental overview, the following items are in Section 7 - Department of Public Works & Public Facilities: organizational chart, programs & services, personnel summary table, FY24 goals, and FY23 accomplishments.



Stormwater management is a major concern for all municipalities, especially a town like Ashland with a large number of water bodies, many of which are used for recreational purposes. Generally, rainfall flows over driveways, lawns, streets, and sidewalks and as it goes, picks up pollutants such as debris and chemicals. Should this flow enter directly into a lake, stream, river, or wetland untreated, it can be extremely detrimental to recreational uses such as swimming and fishing as the additional nutrient load supports the growth of algae, some of which can be toxic to humans and other aquatic life.

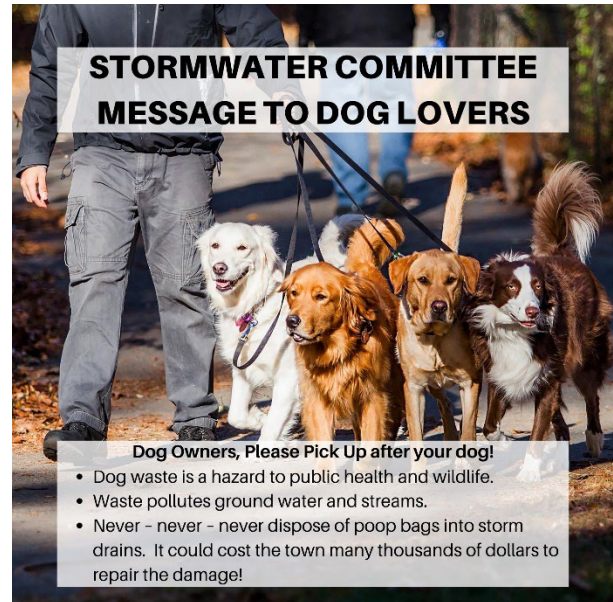
The Town of Ashland is part of the Charles River watershed and the SuAsCo watershed. The Town maintains stormwater infrastructure which consists of 143,730 feet (27 miles) of drainage lines which tie into one of the 2,498 catch basins and discharge through one of the 606 outfalls. Outfalls range in type and size between 8” and 42”. Many outfalls are located at designated detention basins, retention basins or in natural features like wetlands and streams. In addition, some streams and drainage flows through culverts. The exact number of culverts is unknown and efforts are currently underway to determine the amount and location of these culverts. The Department of Public Works and Conservation Commission engage in field exploration twice a year to locate these as time permits.

In 2003, the Town finalized its National Pollutant Discharge Elimination System (NPDES)¹ General Permit for stormwater discharges from its small Municipal Separate Storm Sewer System (MS4) under the department’s Phase II program. The NPDES MS4 ensures that all urbanized areas create a regulatory mechanism to control non-point source discharges into the nation’s waterways, requiring annual reporting of compliance measures and periodic permit renewal.

In 2007, Ashland created the Stormwater Committee and passed its Stormwater Management Bylaw at Annual Town Meeting as part of its commitment to protect the environment through the control of stormwater discharges. The Town uses a number of measures to minimize impacts, such as: run-off control; illicit discharge detection and elimination; house-to-house inspections and private inflow source removal; post-construction stormwater management in new development and redevelopment; and public education and outreach.

In 2018 the Stormwater Advisory Committee has worked tirelessly to gain a comprehensive understanding of the MS4 permit requirements, review the Town’s capacity and level of compliance, and research cost implication of the permit. The Committee has worked to identify best practices in dealing with the financial impacts. Beginning in FY20, the landowners will be assessed a fee to ensure the town is able to comply with the MS4 regulations.

The fee will be \$8.75/quarter or \$35 annually for homes, condos, and undeveloped land or Tier 1. The fee for commercial, government, and other non-tax property or Tier 2 will be \$0.80/100 square foot. The minimum Tier 2 is \$80/year or \$20/quarter. If the impervious area used by Tier 2 is less than the minimum, the Town will charge the minimum.

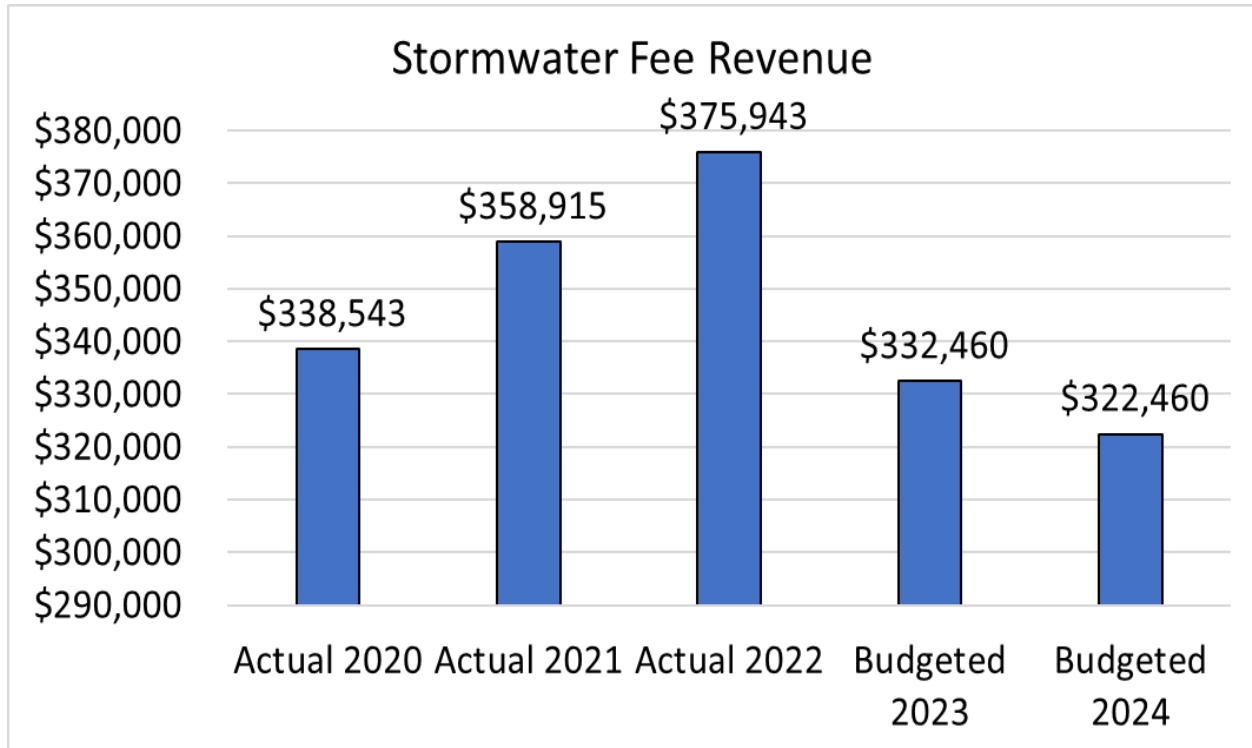


¹ Part of the Environmental Protection Agency’s (EPA) Clean Water Act.

Revenues

The Stormwater Enterprise Fund has generated sufficient revenue over the past few years to cover operating costs. In FY2019, there was a \$150,000 transfer into this newly created fund to jumpstart the enterprise fund.

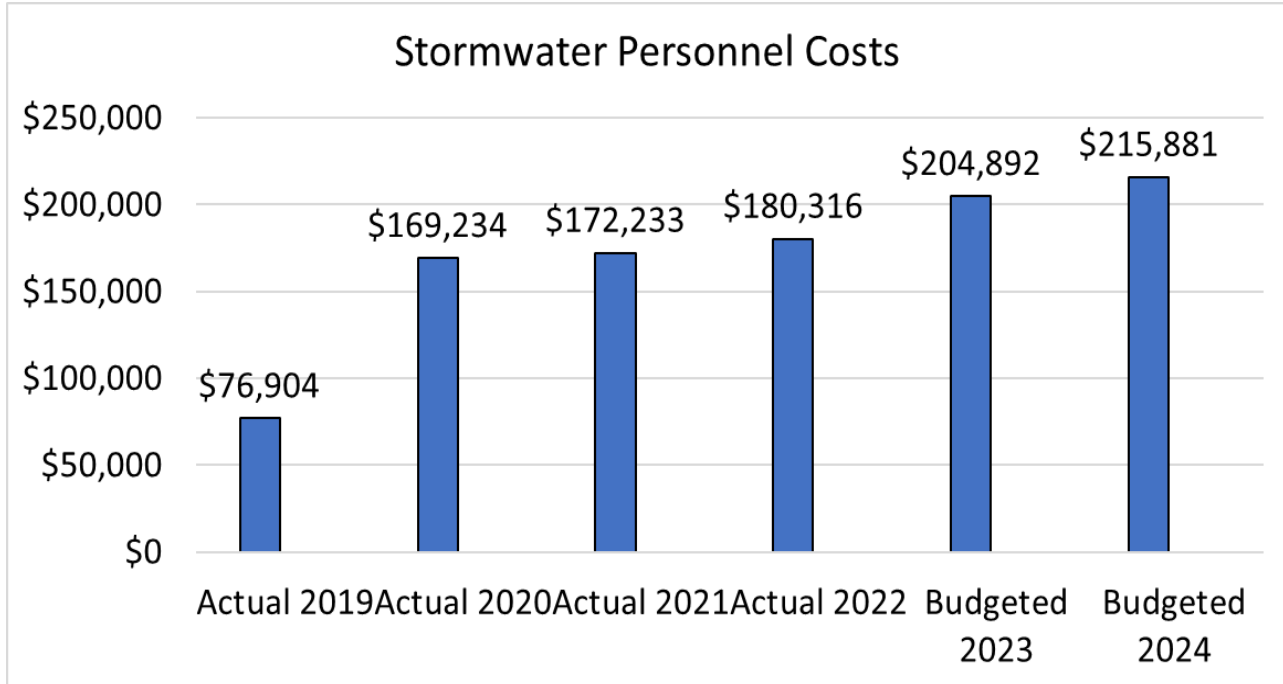
Fiscal Year	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024
Revenue	\$ 338,543	\$ 358,915	\$ 375,943	\$ 332,460	\$ 322,460



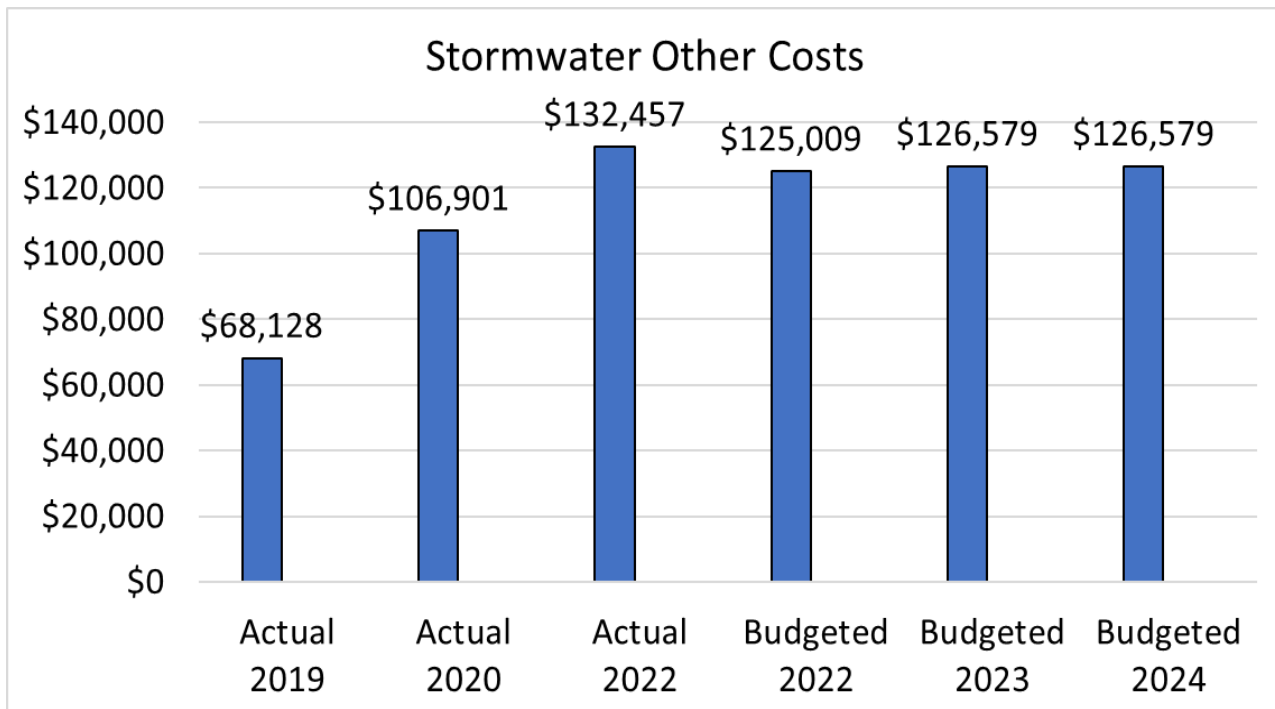
Expenses

Since inception, the expenses of the Stormwater Enterprise Fund have slowly increased due to cost of living adjustments and inflation.

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024
Personnel Costs	\$76,904	\$169,234	\$172,233	\$180,316	\$204,892	\$215,881



Fiscal Year	Actual 2019	Actual 2020	Actual 2022	Budgeted 2022	Budgeted 2023	Budgeted 2024
Other Expenses	\$68,128	\$106,901	\$132,457	\$125,009	\$126,579	\$126,579



Retained Earnings

Free Cash certified from an enterprise fund is referred to as Retained Earnings.

A city’s or town’s retained earnings represents the amount of enterprise fund net assets unrestricted that is certified by the director to be available for appropriation. Once certified by the director, retained earnings may be appropriated for particular enterprise purposes, including to support funding for the next fiscal year’s enterprise budget.

Retained earnings is certified by the director as of July 1 each year upon submission of a community's June 30 balance sheet with supporting documentation by the local accounting official and may be appropriated through the following June 30 only after certification of the amount by the director and not in excess of the amount certified.

This can be used for purposes including capital improvements, reimbursing the general fund for prior year subsidies or reducing user fees.

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Certified Retained Earnings	\$4,968	\$68,619	\$125,280	186,637



Stormwater Enterprise Fund

Section 15

Budget Changes or Initiatives

Stormwater

The FY24 Stormwater budget is proposed at \$342,460.

This represents an increase of \$10,990 or 5.36% which is attributable to cost of living adjustments and step increases.

6500 - STORMWATER ENTERPRISE FUND						
Object Code	Account Description	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
43300	Stormwater Fees	375,943	332,460	332,460	0	0%
49905	Retained Earnings			10,000	10,000	
	Subtotal: Revenues	375,943	332,460	342,460	10,000	
6500 - Stormwater Enterprise Fund		FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ Change	% Change
51130	Salaries	176,801	201,457	212,201	10,745	5.33%
51400	Longevity	1,435	1,435	1,680	245	17.07%
51900	Uniform Expense/Allowance	2,080	2,000	2,000		
	Subtotal: Personnel	180,316	204,892	215,881	10,990	5.36%
52000	Purchase of Services	26,452	14,000	14,000	-	0.00%
52450	Contracted Services	58,438	73,000	73,000	-	0.00%
54000	Supplies	3,440	3,500	3,500	-	0.00%
54150	Postage	1,920	3,500	3,500	-	0.00%
54450	Tools/Hardware	1,919	2,000	2,000	-	0.00%
54710	Concerte (Cement)		1,000	1,000	-	0.00%
54720	Ashphalt		2,000	2,000	-	0.00%
54730	Gravel, Loam, Mulch	752				
57400	Training, Conferences, Courses	234	4,000	4,000	-	0.00%
59710	Transfer to General Fund	31,853	23,579	23,579	-	0.00%
	Subtotal: Expenses	125,009	126,579	126,579	0	0.00%
29270	Encumbrances	9,261				
	Total Stormwater Expenses	314,586	331,471	342,460	10,990	3.32%
	BUDGETED SURPLUS/DEFICIT	61,357	989	-		



SECTION 16 – SPECIAL REVENUE FUNDS

The Community Preservation Act in Ashland

Massachusetts General Law, Chapter 44B, allows Massachusetts cities and towns to raise funds through a surcharge of up to 3% of the real estate tax levy on real property. These funds may then be used to address three core community concerns:

- Acquisition and preservation of open space
- Creation and support of community housing
- Acquisition and preservation of historic buildings and landscapes

A minimum of 10% of the annual revenues of the fund must be used for each of the three core community concerns. The remaining 70% can be allocated for any combination of the allowed uses, or for land for recreational use. This gives each community the opportunity to determine its priorities, plan for its future, and have the funds to bring projects into fruition.

Understanding the Property Tax Surcharge

Property taxes traditionally fund the day-to-day operating needs of safety, health, schools, roads, maintenance - and more. But until the CPA, there was no steady funding source for preserving and improving a community's recreational infrastructure, historical fabric and the creation of affordable housing opportunities.

The CPA was approved by the Town of Ashland on May 7, 2002 and the Community Preservation Committee was formed at the May 2005 Town Meeting. Voters elected to fund the CPA account through a 3% surcharge on all real estate property tax bills beginning in fiscal year 2007 (voted at Town Meeting on October 19, 2005) with two exemptions:

- Residential property owned and occupied by any person who qualifies for low-income housing, or low- or moderate-income senior housing
- \$100,000 of taxable value of residential real property

The following example illustrates the amount of this surcharge for an average priced home in Ashland for fiscal year 2023:

Average Price of a House in Ashland	\$595,000
Residential Tax Rate	\$13.77
Average Annual Tax	\$8,192.54
Annual CPA Surcharge for Average Priced Home	\$204.48

*First \$100,000 of residential value is exempt from the Community Preservation Act (CPA) surcharge.

The Community Preservation Committee

The CPC is comprised of nine (9) members. Four (4) seats are At-Large members appointed by the Board of Selectmen per the recommendation of the CPC. The remaining five (5) seats are filled per state CPA statute by representatives from the following town boards: Conservation Commission, Historical Commission, Housing Authority, Open Space & Recreation Committee, and Planning Board.

The Committee is obliged by the Ashland CPA Bylaw to study the needs, possibilities, and resources of the town regarding community preservation. The Committee consults with existing municipal boards as it formulates its recommendations. The Committee will make an ongoing effort to meet with the many interested groups and town departments, committees, and boards as it goes forward. This document outlines the processes by which the Committee will solicit, review, and recommend proposals for CPA funding.

The Community Preservation Committee depends upon input from residents on their ideas for future uses of CPA funds. The CPC can be reached by emailing cpc@ashlandmass.com.

Copies of the state legislation are available on the state's web site:

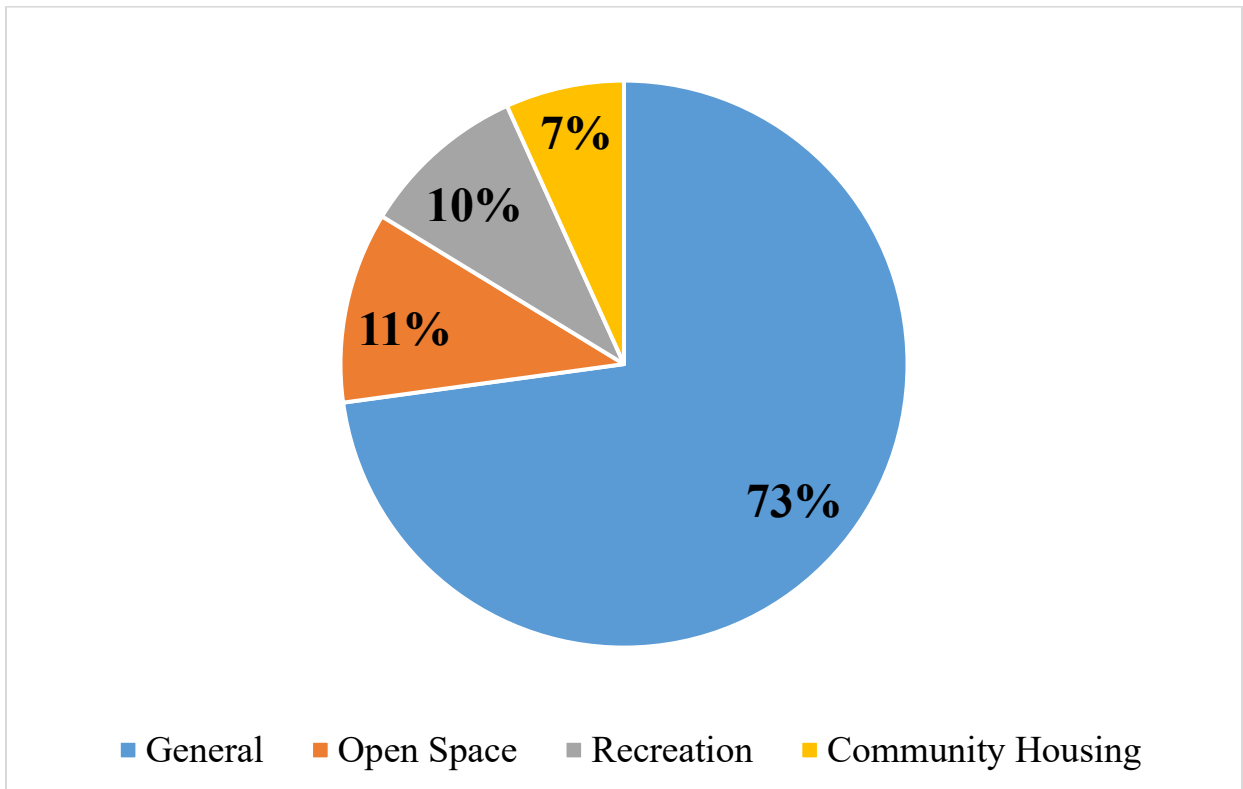
<http://www.mass.gov/legis/laws/mgl/gl-44b-toc.h>

<http://www.communitypreservation.org/>

CPA Funding Requirements

The CPA mandates that each fiscal year Ashland must spend, or set aside for later spending, at least 10% of the annual revenues in the Town of Ashland Community Preservation Fund. The Fund is used for each of three CPA target areas: open space/recreation, historic resources, and community housing. The remaining 70% may be appropriated at the Town's discretion as long as it is used for the three target areas or recreation. The statute also permits the Town to appropriate up to 5% of the fund for the administrative expenses of the Committee. Any CPA funds not used in any given year, including the current year administrative budget, stay within the CPA Fund, and can be used for approved projects in the future. A recommendation by the Committee and an appropriation by Town Meeting are both required to spend any CPA funds for community preservation purposes. Appropriations from the CPA Fund, except borrowing, are made by a simple majority vote of Town Meeting. Borrowing money for CPA purposes requires a two-thirds majority vote of Town Meeting. In its deliberations, Town Meeting may approve, reduce, or reject any amount of spending appropriation recommended by the Committee. Town Meeting may not, however, increase any recommended appropriation or reservation. In addition, Town Meeting may not appropriate any fund on its own initiative without a prior recommendation by the Committee and may not amend a recommended project to render it no longer the recommended project.

The chart below shows the percentage of CPA funds which have been allocated to each category from the beginning of the program through the June 30, 2022.



FY24 Estimated Revenues

FY24 Estimated Revenues	Amount
Estimated Tax Revenue for FY24	\$1,306,425
Estimated State Match	450,000
Interest	2,311
Total FY24 Estimated Revenues	\$1,758,732

The above chart shows the estimated revenues for FY24. In calculating the estimation, we begin with the estimated revenue generated for the current fiscal year (FY24) and multiply this number by the 3% surcharge. We then estimate the state match at \$450,000. Next, we estimated interest based upon prior year's actual interest earned and current market conditions.

FY24 Appropriations & Set Asides

Appropriations & Set Asides	
5% of Administrative Budget	\$87,937
10% Open Space Reserve	167,080
10% Historic Preservation Reserve	167,080
10% Affordable Housing Reserve	167,080
70% Undesignated	1,169,560
Total FY24 Set Asides	\$1,758,737
FY24 Debt Obligations	
Oak Street Bond Payment	\$142,025
High School Fields Bond Payment	307,650
Warren Woods Bond Payment	153,906
Valentine Bond Payment	46,836
Total FY24 Debt Appropriations	\$650,167

Community Preservation Fund Forecast

Notes: Although not shown below, the ‘Transfers In’ accounts represent any monies that have/will be returned to the CPA Fund. For example, if a project has not been completed prior to the sunset date and no extension has been requested/granted – any remaining funds are returned to the CPA Fund. The ‘Transfers Out’ accounts represent the future debt payments. (Any projects approved at Town Meeting would be included in this category as well). The ‘Estimated Ending Fund Balance’ represents the estimated ending balance of in each category of the CPA Fund in a given year.

	Actual 2022	Estimated 2023	Estimated 2024	Estimated 2025	Estimated 2026
CPA Beginning Balance	\$4,596,057.37	\$5,556,383.35	\$6,430,985.87	\$7,529,554.84	\$8,678,822.82
Revenue - Taxes	1,231,430.90	1,268,373.83	1,306,425.04	1,345,617.79	1,385,986.33
Revenue - State	634,114.00	465,066.00	450,000.00	450,000.00	450,000.00
Revenue - Premium on Bond					
Revenue - Total Interest	2,311.44	2,311.44	2,311.44	2,311.44	2,311.44
Total Revenue	1,867,856.34	1,735,751.27	1,758,736.48	1,797,929.23	1,838,297.77
Misc. Expenses	4,350.00	10,000.00	10,000.00	10,000.00	10,000.00
Open Space					
Historic Resources					
Comm Housing					
Total Expense	4,350.00	10,000.00	10,000.00	10,000.00	10,000.00
Transfers Out-Gen	628,919.51	567,083.98	552,705.64	542,809.45	523,853.21
Transfers Out-OS	98,310.50	233,964.78	48,211.87	47,451.81	46,558.04
Transfers Out-HR	175,950.00	50,100.00	49,250.00	48,400.00	47,400.00
Transfers Out-CH					
Total Transfers Out	903,180.01	851,148.75	650,167.51	638,661.25	617,811.25
Surplus (Deficit)	960,326.33	874,602.52	1,098,568.97	1,149,267.98	1,210,486.51
Ending Balance	\$5,556,383.35	\$6,430,985.87	\$7,529,554.84	\$8,678,822.82	\$9,889,309.33
Estimated Ending Fund Balance					
CPA General	3,105,752.47	3,743,694.38	4,412,104.28	5,117,845.30	5,870,800.52
CPA Open Space	435,517.31	375,127.67	502,789.45	635,130.57	772,402.30
CPA Historic Resources	601,861.67	725,336.80	851,960.45	983,353.37	1,119,783.15
CPA Affordable Housing	1,413,251.89	1,586,827.01	1,762,700.66	1,942,493.59	2,126,323.36
	\$5,556,383.35	\$6,430,985.87	\$7,529,554.84	\$8,678,822.82	\$9,889,309.33

How Community Preservation Act Funds Can Be Used

Community Preservation Act funds must be used for public community preservation purposes. Community preservation is defined by the CPA as, "the acquisition, creation and preservation of open space, the acquisition, creation and preservation of historic structures and landscapes, and the creation and preservation of community housing." Preservation is defined as, "the protection of personal or real property from injury, harm or destruction, but not including maintenance." As detailed by the CPA, funds may be spent to undertake the following primary community preservation purposes:

- The acquisition, creation and preservation of open space. Open space, as defined by the CPA, "shall include, but not be limited to, land to protect existing and future well fields, aquifers and recharge areas, watershed land, agricultural land, grasslands, fields, forest land, fresh water marshes and other wetlands, river, stream, lake and pond frontage, lands to protect scenic vistas, land for wildlife or nature preserve and land for recreational use."
- The creation, preservation and support of community housing. The CPA defines community housing as, "low and moderate income housing for individuals and families, including low or moderate income senior housing."
- The acquisition and preservation of historic resources. The CPA recognizes historic resources as, "historical structures and landscapes," including "a building, structure, vessel or real property that is listed or eligible for listing on the state register of historic places or has been determined by the local historic preservation commission to be significant in the history, archeology, architecture or culture of a city or town." For CPA purposes, the local historic preservation commission is the Town of Ashland Historical Commission.
- The acquisition, creation, and preservation of land for recreational use. The CPA defines recreational use as, "active or passive recreational use including, but not limited to, the use of land for community gardens, trails, and noncommercial youth and adult sports, and the use of land as a park, playground or athletic field. 'Recreational use' shall not include horse or dog racing or the use of land for a stadium, gymnasium, or similar structure.

Community Preservation Act funds may also be used for the following purposes:

- The "rehabilitation or restoration of open space, historic resources, land for recreational use and community housing that is acquired or created" using money from the Fund.
- A community may "set aside" revenues for "later spending."
- Annual "administrative and operating expenses" of the Committee.
- Annual principal and interest payments, preparation, issuance and marketing costs for bonds or notes for borrowings for community preservation purposes.
- Damages payable to property owners for real estate interests taken by the Town by eminent domain for community preservation purposes.
- "Local share for state and federal grants" for allowable community preservation purposes.
- Property acquisition-related expenses including appraisal costs, expenses for title searches, and closing fees.

Community Preservation Act funds may not be spent for the following purposes:

- "Replace existing operating funds, only augment them." The Fund is a supplementary
- funding source intended to increase available resources for community preservation
- acquisitions and initiatives.
- Pay for routine maintenance, defined as, "the upkeep of any real or personal property."
- Gymnasiums, stadiums, or any similar structure.
- Projects without a public purpose or public benefit.

Definitions

Open Space– Open space is defined to include, but is not limited to agricultural land, well fields, aquifers, recharge areas, and other watershed lands, grasslands, fields, or forest lands, fresh and salt water marshes and other wetlands, ocean, river, stream, lake and pond frontage beaches, dunes, and other coastal lands, scenic vistas, land for wildlife habitat or biodiversity or nature preserves.

Historic Resources– A historic resource is defined to include a building, a structure, vessel, or other real property that is either listed or eligible for listing on the State Register of Historic Places or determined by the local Historic Commission to be significant in the history, archeology, architecture, or culture of the city or town.

Recreational Land– Land for active or passive recreational use including but not limited to the use of land for community gardens, trails and non-commercial youth and adult sports and the use of land as a park, playground or athletic field. Does not include horse or dog racing, or the use of land for a stadium, gymnasium or similar structure.

Community Housing- Housing for low and moderate income individuals and families, including low or moderate income seniors. Moderate income is less than 100% and low income is less than 80% of U.S. HUD Area Wide Median Income.

All Community Preservation Act funding requests require the recommendation of the project by the CPC to Town Meeting, and a majority vote of Town Meeting

Below is a chart outlining the allowable uses of CPA funds:

	Open Space	Historic Resources	Recreational Land	Community Housing
Acquire	Yes	Yes	Yes	Yes
Create	Yes	No	Yes	Yes
Preserve	Yes	Yes	Yes	Yes
Support	No	No	No	Yes
Rehabilitation/Restore	Yes*	Yes*	Yes*	Yes*

*Yes, if acquired or created with CPA funds

Goals, Needs, and Proposed Projects

The basic goals of the Ashland CPC reflect the goals and objectives of the town’s Comprehensive Plan, Open Space and Recreation Plan, Affordable Housing Plan, Athletic Field Studies, and Historic Inventory Report. It is important that in recommending to Town Meeting the award of Community Preservation Act

funding, the Community Preservation Committee will give preference to projects that address more than one area.

Open Space

Overview

Ashland needs a variety of open space resources distributed throughout town.

Goals

1. Protect and preserve critical natural resources and wildlife habitat
 - (a) Identify critical parcels of land for municipal purchase or other methods of permanent protection from residential or commercial development
 - (b) Establish and maintain lines of communication with landowners to take advantage of opportunities to acquire and/or preserve property
 - (c) Support town acquisition of open space based on identified priorities, and
 - (d) Explore means and costs of purchasing Conservation Restrictions and other options for funding open space preservation
2. Protect and maintain surface and groundwater quality and quantity
3. Preserve, enhance and connect, where feasible, large parcels currently in agriculture, open space and recreational use, and other undisturbed natural areas.
4. Prioritize areas of critical concern and develop a process to purchase land for preservation or other sustainable land uses
5. Develop sustainable land uses on town-owned and private properties, such as eco-tourism and community supported agriculture (CSA)
6. Create trail linkages including new trails, bike paths, walkways and greenways
7. Encourage the preservation of open space within new subdivisions and cluster developments through the adoption of Open Space Residential Design (OSRD)

Specific Criteria for Open Space Projects

Open space proposals which address as many of the following criteria as possible will receive preference:

- Permanently protects important wildlife habitat, including areas that
 - are of local significance for biodiversity
 - contains a variety of habitats, with a diversity of geologic features and types of vegetation
 - contains a habitat type that is in danger of vanishing from Ashland
 - preserves habitat for threatened or endangered species of plants or animals
- Preserves Ashland's rural and agricultural characteristics
- Provides opportunities for passive recreation and environmental education
- Protects or enhance wildlife corridors, promote connectivity of habitat or prevent fragmentation
- of habitats

- Provides connections with existing open space and offer potential trail linkages
- Preserves scenic views
- Borders a scenic road
- Protects watersheds and reservoirs
- Preserves important surface water bodies, including wetlands, vernal pools or riparian zones
- Preserves priority parcels identified in the most recently updated version of the Open Space and Recreation Plan

Historic Resources

Overview

Respect for the past is demonstrated in Ashland in areas where the look and feel of a small New England town has been preserved. Residents treasure the open space, stonewalls, and beautiful older homes that grace the scenic roadways. An active Historical Commission and Historical Society work to enhance preservation efforts. Ashland currently has one site, our Town Hall, listed on the National Historic Register and 125 buildings and sites registered with the Massachusetts Historical Commission. The “Community Wide Historic Properties Survey”, compiled by Kathleen Kelly Broomer in 2010 and produced by the Historical Commission, lists numerous historic sites in town worthy of preservation efforts. We encourage development that retains and incorporates historical buildings when planning future projects.

Goals

1. Preserve and maintain Ashland’s historic landmarks and potential historic districts
2. Maintain the community’s traditional, historic character
3. Restore and enhance the buildings and property in the Town Center for increased public awareness and usage
4. Create additional National Historic Register sites, local historic districts and other opportunities to protect historic homes and resources

Specific Criteria for Open Space Projects

Historical proposals which address as many of the following criteria as possible will receive preference:

- Protect, preserve, enhance, restore and/or rehabilitate historic, cultural, architectural or archaeological resources of significance, especially those that are threatened
- Protect, preserve, enhance, restore and/or rehabilitate town-owned and/or private properties, features or resources of historical significance
- Protect, preserve, enhance, restore and/or rehabilitate the historical function of a property or site
- Project demonstrates a public benefit
- Project demonstrates the ability to provide permanent protection for maintaining the historic resource

Recreational LandOverview

Ashland has a long tradition of offering diversified active and passive recreational opportunities. These activities are organized and supported by a variety of town departments and groups including the Recreation Department, the School Department, citizen-run sports leagues, the Open Space and Recreation Committee, Ashland Field Management Group, and the Council on Aging.

Funding through the CPA is limited to the “acquisition, creation, preservation, rehabilitation and restoration of land for recreational use.” Recreation projects are funded from the Undesignated Reserve Account and/or the Open Space Account per CPA statute. A 2012 amendment to CPA broadened the law to make it clear that with respect to land for recreational use, “rehabilitation” could include the replacement of playground equipment and other capital improvements to the land or the facilities thereon to make them more functional for their intended recreational use. Maintenance and operational expenses are not eligible for CPA funding; only capital improvements are eligible (such as creation of new fields) Also included in this amendment was a prohibition on the use of CPA funds for the acquisition of artificial turf for athletic fields.

Under the CPA, recreational purposes are defined as “active or passive recreational use including, but not limited to, the use of land for community gardens, trails and youth and adult sports; and the use of land as a park, playground or athletic field.”

Goals

1. Provide increased utilization of current town-owned recreational lands and facilities
2. Acquisition of land to fulfill identified current and future recreational needs
3. Support a diversity of recreational programs, both active and passive
4. Offer a range of recreational opportunities to all residents, regardless of age, gender or disability

Specific Criteria for Open Space Projects

Recreation proposals which address as many of the following criteria as possible will receive preference:

- Support multiple recreation uses
- Serve a significant number of residents
- Expand the range of recreational opportunities available to Ashland residents of all ages
- Benefit Open Space and Recreation Committee and related initiatives by promoting passive recreation, such as hiking, biking, and cross-country skiing, on town owned or leased property
- Maximize the utility of land already owned by Ashland (e.g. school property, Stone Park, etc.)
- Promote the creative use of inactive railway and other corridors to create safe and healthful non-motorized transportation opportunities

Community HousingOverview

For quite some time, concern was expressed that Ashland’s housing stock was becoming more and more homogeneous due not to an overt plan but to the very nature of the zoning bylaws and the natural

pressures of the housing market. Amendments are needed to the zoning bylaw encouraging more moderate priced housing, such as Incentive Senior Development and Accessory Apartment bylaws, to help provide sufficient incentive for builders to choose such developments over conventional single family subdivisions. Other efforts to encourage diversity, such as adoption of inclusionary zoning bylaws which require the construction of affordable housing within new subdivisions, should be developed to gain Town Meeting approval. Older residents, less affluent families and single people are being shut out of Ashland's housing market due to a lack of housing to fit different lifestyles.

State housing policy sets a goal of 10% affordable housing for municipalities throughout the state. Ashland housing stock certified as affordable is approximately 3.7%. Ashland, with its concentration of single-family housing, condominiums and escalating land values, has a long way to go in providing the kind of diversity called for by the state and desired by the town.

Affordable Housing Units as certified by the Department of Housing and Community Development as of June 2012:

- Park Road (40 elderly/disabled)
- Ashland Commons (96 units, mixed)
- Ashland House (66 units, elderly)
- Independent Living (4 special needs)
- Sudbury Park (10 LIP Homeowner units)
- Americas Boulevard (27 units to date)

Total affordable units: 243

Goals

1. Encourage greater diversity and affordability of housing opportunities in Ashland to meet the needs of a changing and diversified population with respect to age, household size and eligible incomes
3. Expand affordable housing opportunities in both business and residential districts
4. Encourage affordable housing units, including comprehensive permits that recognize the community's needs and goals
5. Encourage passage of a Compact Neighborhoods bylaw
6. Support initiatives within the Rail Transit District to include affordable housing
7. Encourage reuse and conversion of existing properties whenever feasible
8. Maintain existing affordable housing stock through deed restrictions or other means

Specific Criteria for Open Space Projects

- Community Housing proposals which address as many of the following criteria as possible will receive preference:

- Contribute to the goal of 10% affordability
- Promote a socioeconomic environment that encourages a diversity of income, ethnicity, religion and age
- Provide housing that is harmonious in design and scale with the surrounding community
- Intermingle affordable and market rate housing at levels that exceed state requirements for percentage of affordable units
- Ensure long-term affordability in perpetuity
- Promote use of existing buildings or construction on previously-developed or Town-owned sites
- Convert market rate to affordable units

General Criteria

The Ashland Community Preservation Committee will give preference to proposals that meet the following general criteria:

- Are eligible for CPA funding according to the requirements described in the CPA legislation and any subsequent revisions
- Preserves the essential character of the town
- Saves resources that would otherwise be threatened and/or serve a currently under-served population
- Serves more than one CPA purpose (especially in linking open space, recreation, historic preservation and community housing) or demonstrates why serving multiple needs is not feasible
- Demonstrates practicality and feasibility, and demonstrate that they can be implemented expeditiously and within budget
- Produces an advantageous cost/benefit value
- Leverages additional public and/or private funds
- Preserves or utilize currently owned town assets
- Preserve the essential character of the town as described in the latest revision of the Comprehensive Plan
- Receive endorsement by other municipal boards or departments

Each community preservation project will also be judged based on the category specific criteria listed in each area

Guidelines for Project Submission

1. A meeting to review potential project proposals with the CPC is required. Please arrange with CPC Secretary, Ro Porter, to be placed on an upcoming meeting agenda.
2. Only after the pre-meeting, will submissions be accepted according to the following schedule.
3. Timeline for project submissions is as follows:
 - a. For Spring Town Meeting: Submission must be received no later than January 31st
 - b. For Fall Town Meeting: Submissions must be received no later than June 30th
 - c. Exceptions may be considered by a vote of the committee
4. Each project request must be submitted to the Community Preservation Committee using the Project Submission Form as a cover sheet. Applications should be submitted in eight (8) multiple copies.

5. Requests must include a statement of need and be documented with appropriate support information as detailed. The use of maps, visual aids and other supplemental information is encouraged.
6. Obtain quotes for project costs per MGL 30B guidelines. A meeting with the Town's procurement officer may be required.
7. If the request is part of a multi-year project, include the total project cost and allocations.
8. For applicants that have multiple project requests, please prioritize projects.
9. Applicants (or a designee) must be present at a CPC meeting to answer questions.

Revolving, Gift, and Donation Accounts

Section 16

		Town of Ashland			
		Revolving, Gift, Donation Accounts			
		June 30, 2022			
Account Description	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
Marathon Donation	4,123.61	123,695.89	34,635.51		93,183.99
BAA Donation	14,157.62	143,000.00	119,091.61		38,066.01
Economic Develop Business Incentive Pro	0.00				0.00
Economic Development SRF - Meal Tax	0.00				0.00
Municipal Aggregation	-13,195.19	67,423.33	20,191.58		34,036.56
Warren Woods Hall House Gift	171,483.34				171,483.34
Warren Barn	31,375.79				31,375.79
Campanelli - Public Safety Contribution	390,240.00				390,240.00
Selectmen Gift Account	79,444.43	11,474.26	30,043.06		60,875.63
Needham Bank Donation	32,822.90				32,822.90
Warren Woods Gift	215,302.45		37,864.99		177,437.46
Village of America Public Saftey	12,052.63				12,052.63
Web Site Donation	25.00				25.00
Mill Pond Maintenance	6,432.32				6,432.32
Megunko - General Municipal	300,000.00				300,000.00
Town Forest Donations	50.90	1,500.00	1,007.07		543.83
Corner Spot Donations	13.81	4.36			18.17
200 Homer Ave Telechron Donations	1,343.59				1,343.59
Stormwater Revolving	14,915.55	550.00			15,465.55
Open Space Marathon Park	1,600.00				1,600.00
225 Pond Street 53G	0.00	2,000.00			2,000.00
501 Pond Street 53G	0.00	4,500.00			4,500.00
Bike Path	28,863.48				28,863.48
Rail Transit District #2	4,484.29				4,484.29
VoA Clerk of the Works	41,062.50				41,062.50
High Street Extension	3,127.94	0.75			3,128.69
311 Pleasant Street	0.00	3,500.00	3,500.00		0.00
229 Howe Street - Ashland		21,030.00	11,837.50		9,192.50
466 Chestnut St. Project	4,314.25	3.66			4,317.91
53G 12 Pond Street	540.00				540.00
Whittemore Estates	238.00	550.00	830.00		(42.00)
Robert Hill Way 53G	1,655.00		530.00		1,125.00
Ashland Mill 10-50 Main	0.00	3,500.00			3,500.00
Planning Consultant	23,394.66				23,394.66
Pulte Settlement	13,700.00				13,700.00
Zoning Board of Appeals	-1,452.16				(1,452.16)
466 Sidewalk Mitigation	38,620.00				38,620.00
29-41 Alden St.	-890.00				(890.00)
Courbanize	2,650.00				2,650.00
Haley & Ward - Cedar St.	11,578.62				11,578.62
Sidewalk Construction Revolving	20,181.00				20,181.00
Planning Revolving 53G	-134.81	101,190.00	4,185.95		96,869.24
Arbella at Ashland	792.50				792.50
100 Chestnut St VOA	0.00	9,962.50	9,600.00		362.50
310/320 Pond Street	-612.50				(612.50)
Wildwood Estates	-0.20				(0.20)
Police Donations	10,250.00				10,250.00

Revolving, Gift, and Donation Accounts

Section 16

Town of Ashland					
Revolving, Gift, Donation Accounts					
June 30, 2022					
Account Description	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
R.A.D. program	-100.00				(100.00)
Police Donation - R.Going	500.00				500.00
Gift Account	668.41				668.41
Defibrillator Donation	1,443.67				1,443.67
Public Safety Donations	250.00				250.00
Fire Donations	7,210.00				7,210.00
Ambulance Revolving 53E 1/2	503,606.28	827,874.31	629,425.26		702,055.33
Fire Alarm Revolving	335.00				335.00
EMS Gifts	15,042.28		1,982.56		13,059.72
Campanelli Fire Donations	11.88		11.88		0.00
Vaccination COVID-19	-29,116.64	45.87	2,647.31		(31,718.08)
Animal Control Donations	438.89	510.00			948.89
Animal Emergency Care Fund	942.52				942.52
Animal Kennel Fund	2,861.98	1,050.00			3,911.98
Town of Holliston Revolving	152,067.52	38,000.00			190,067.52
466 Chestnut - Sewer Mitigation	62,775.00		22,303.84		40,471.16
Engineering Revolving	4,055.62		4,055.62		(0.00)
West Union Sewer Gift	8,531.73				8,531.73
Water Rain Barrell Revolving	5.00	983.00	982.00		6.00
Public Health Emergency Plan	-30.11	600.00	569.89		(0.00)
Hazardous Waste Revolving	43,842.50	3,890.00	4,805.00		42,927.50
Food Inspection Program Revolving	45,461.18	22,716.00	19,547.98		48,629.20
Tobacco Program Revolving	19,645.87	4,335.00			23,980.87
BOH Donations	815.09				815.09
Demetia Friendly Donations	350.00				350.00
Parkinson Exercise Instruction	720.00		585.90		134.10
Memory Café Donations	0.00	300.00	268.98		31.02
Ashland Social Day	5,000.00				5,000.00
Senior Center Donations	1,959.31	725.00	460.23		2,224.08
Senior Program Revolving	18,453.22	8,189.06	16,696.41		9,945.87
COA Lions Club Gift - Bus	165.00				165.00
Community Center Rental Revolving	57,276.54	15,450.00	2,915.33		69,811.21
Food Pantry Donations	7,721.00	2,830.65	500.00		10,051.65
Youth Advisory Revolving	9,304.96				9,304.96
Youth Advisory Gift Account	9.38				9.38
Veterans Gifts	1,250.00				1,250.00
Lord Library Gift	13,843.43				13,843.43
Library Gift - D. Lada	402.66		190.56		212.10
Library Gift - Hahn	5,756.22	-293.35	80.84		5,382.03
Library Material Replacement Revolving	3,591.46	1,027.23	2,409.51		2,209.18
Library Gift - Schiesske	29,374.48	10,000.00	1,169.94		38,204.54
Recreation Revolving	451,268.50	362,970.12	247,071.12	(10,974.00)	556,193.50
Kids Spot - TopsyTurny Spinner Donations	114.50				114.50
Kids Spot Donations	8,150.06				8,150.06
Skate Park Donations	5,751.54				5,751.54
ARC Utilities Revolving	0.00				0.00
Historical Commission BAA Grant	377.00				377.00
Public Service Ins Recovery	113,821.04	39,981.17	18,439.81		135,362.40
FUND 2900 TOTALS	3,040,475.29	1,835,068.81	1,250,437.24	(10,974.00)	3,614,132.86

Revolving, Gift, and Donation Accounts

Section 16

Account Description	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
Economic Development SRF - Meals Tax	295,083.87	270,786.36	224,840.65		341,029.58
School Lunch	337,327.25	2,030,980.00	1,270,509.00		1,097,798.25
School Choice	1,891,643.63	268,545.00	62,447.53		2,097,741.10
Full Day Kindergarten	-550.00				-550.00
Daycare Revolving	60,138.66	686,316.53	629,608.97		116,846.22
Special Ed Revolving	9,791.57	21,796.80			31,588.37
Circuit Breaker Revolving	1,116,090.25	1,207,266.00	1,154,147.48		1,169,208.77
Preschool Revolving	373,245.81	393,381.55	398,653.71		367,973.65
Preschool ECCP Program	0.00				0.00
Adult Ed & Bldg Rental	464,844.62	159,262.00	145,246.49		478,860.13
SPED Tuition Revolving	0.17				0.17
Inter Tuition	162,774.82				162,774.82
School Gifts & Donations	251,464.34	139,287.01	130,052.47		260,698.88
Intramurals	16,656.97		748.00		15,908.97
Athletic Revolving	337,560.65	315,537.03	375,629.84		277,467.84
Community Education	83,028.40	36,612.50	46,556.78		73,084.12
School Bus Revolving	676,898.29	307,874.75	20,888.02		963,885.02
School Lost Books	8,045.10	2,795.00	663.40		10,176.70
Guidance Revolving	22,153.74	48,795.00	42,619.00		28,329.74
	5,473,787.02	3,587,469.17	3,007,261.69	-	6,053,994.50

Note: The ending balances on all accounts are as of June 30, 2022.

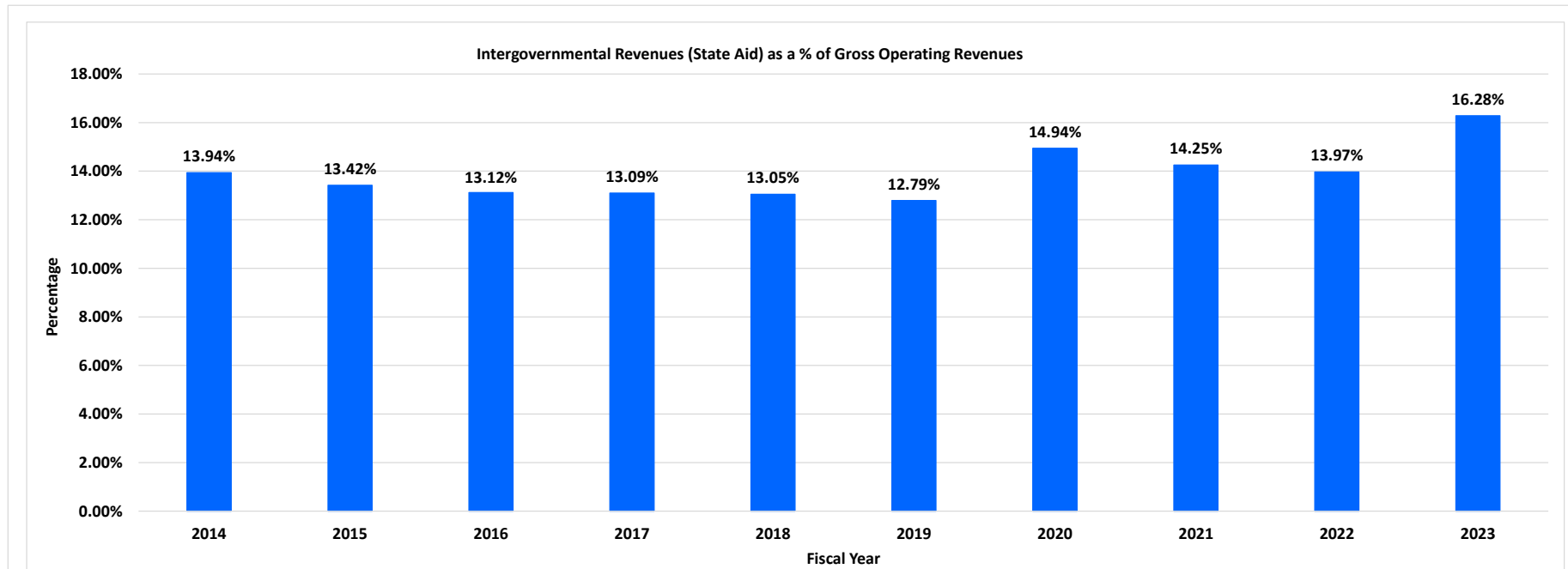
SECTION 17 – FINANCIAL TREND MONITORING REPORT



Factor 1: Revenue Indicators - Intergovernmental Revenues (State Aid)

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating revenue*	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074	\$57,910,743	\$60,504,315	63,642,963	67,023,933	69,945,215	71,217,991
Actual State Aid Received**	\$7,063,033	\$6,960,576	\$7,047,364	\$7,404,687	\$7,555,765	\$7,740,404	9,509,973	9,552,160	9,771,141	11,595,201
State Aid as a % of Operating Revenue	13.94%	13.42%	13.12%	13.09%	13.05%	12.79%	14.94%	14.25%	13.97%	16.28%
CPI - U, Base Period = 1982-1984	255.2	256.7	260.5	267.0	275.8	281.0	284.3	293.5	314.4	324.3
CPI - U, Adjust to 2013 Base Year	100.00	100.60	102.08	104.64	108.08	110.12	111.41	115.02	123.21	127.08
CPI in decimals	1.00	1.01	1.02	1.05	1.08	1.10	1.11	1.15	1.23	1.27
Property Tax Revenue (constant dollars)	\$50,682,434	\$51,557,464	\$52,613,637	\$54,036,967	\$53,579,011	\$54,945,669	\$57,125,100	\$58,274,056	\$56,771,310	\$56,039,753
Actual State Aid Received (constant dollars)	\$7,063,033	\$6,919,064	\$6,903,655	\$7,076,120	\$6,990,593	\$7,029,278	\$8,536,029	\$8,305,139	\$7,930,785	\$9,123,989
State Aid as a % of Operating Revenue	13.94%	13.42%	13.12%	13.09%	13.05%	12.79%	14.94%	14.25%	13.97%	16.28%

Notes:
 *Source: Schedule A - Total General Fund Revenues.
 **Source: Balance Sheet Checklist submitted to DOR (Actual cherry sheet receipts net of offsets)



Factor 1: Revenue Indicators - Elastic (Economic Growth) Revenues

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating revenue*	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074	\$57,910,743	\$60,504,315	63,642,963	67,023,933	69,945,215	71,217,991
Less - Excluded Debt**	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280	\$1,808,330	\$1,724,845	\$2,079,566	2,027,859	2,416,364	2,284,901
Net Operating revenue	\$48,614,533	\$49,923,055	\$51,931,235	\$54,876,794	\$56,102,413	\$58,779,470	\$61,563,397	64,996,074	67,528,851	68,933,090
Building Related Fees & Permits***	\$464,005	\$374,470	\$672,261	\$1,088,096	\$513,759	\$395,286	\$439,953	395,205	506,324	555,000
Motor Vehicle Excise&	\$2,358,597	\$2,401,517	\$2,547,445	\$2,724,638	\$2,780,873	\$2,897,255	\$2,920,444	2,838,101	2,897,480	2,835,000
Certified New Growth*	\$356,891	\$533,905	\$758,989	\$777,133	\$1,122,293	\$1,292,825	\$688,069	635,807	639,878	412,068
Meals Tax ^	\$14,943	\$200,474	\$220,800	\$220,643	\$220,500	\$263,506	\$0	\$0	\$0	\$0
Total Economic Growth Revenues	\$3,194,436	\$3,510,366	\$4,199,495	\$4,810,510	\$4,637,426	\$4,848,872	\$4,048,466	3,869,113	4,043,682	3,802,068
Economic Growth Revenues as a % of Net Operating Revenues	6.57%	7.03%	8.09%	8.77%	8.27%	8.25%	6.58%	5.95%	5.99%	5.52%

Notes:

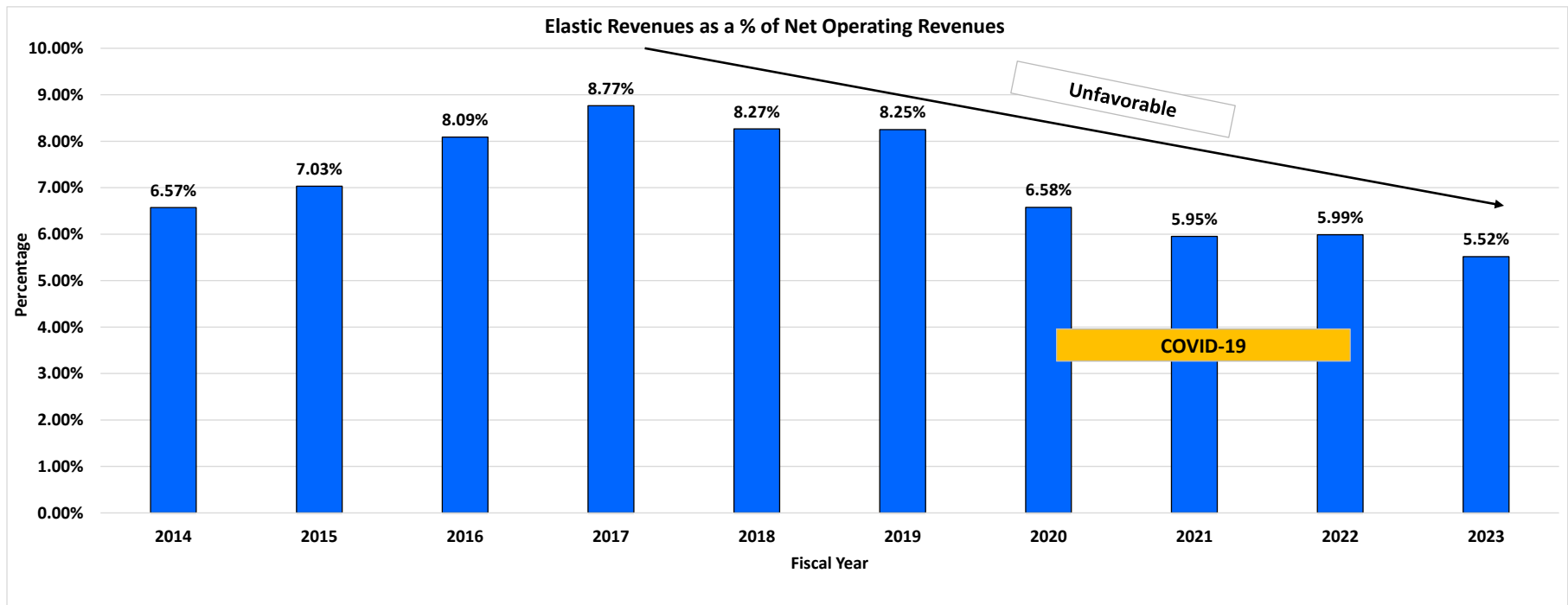
*Source: Schedule A - Total General Fund Revenues.

**Source: Gateway - Tax Rate - DE-1 (Debt Exclusion)

***Source: Ashland Finance Dept. - Building Related Fees & Permits includes the following permits: Building, Gas & Plumbing, and Wiring Permits. As of 7/1/22 - gas, plumbing & wiring permits are in SRF.

****Source: Gateway - Tax Rate - Levy Limit Form

^Source: Gateway - Tax Recap page 3, Special Revenue Fund as of 6/30/20



Factor 1: Revenue Indicators - Property Tax Revenues

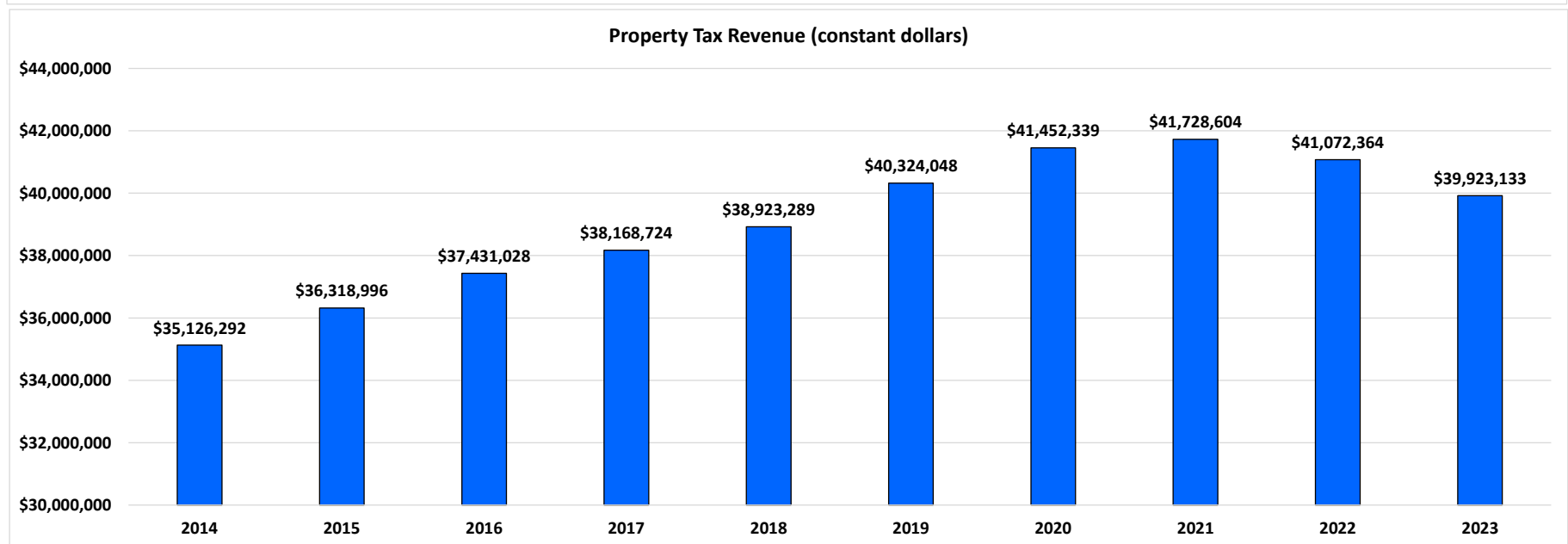
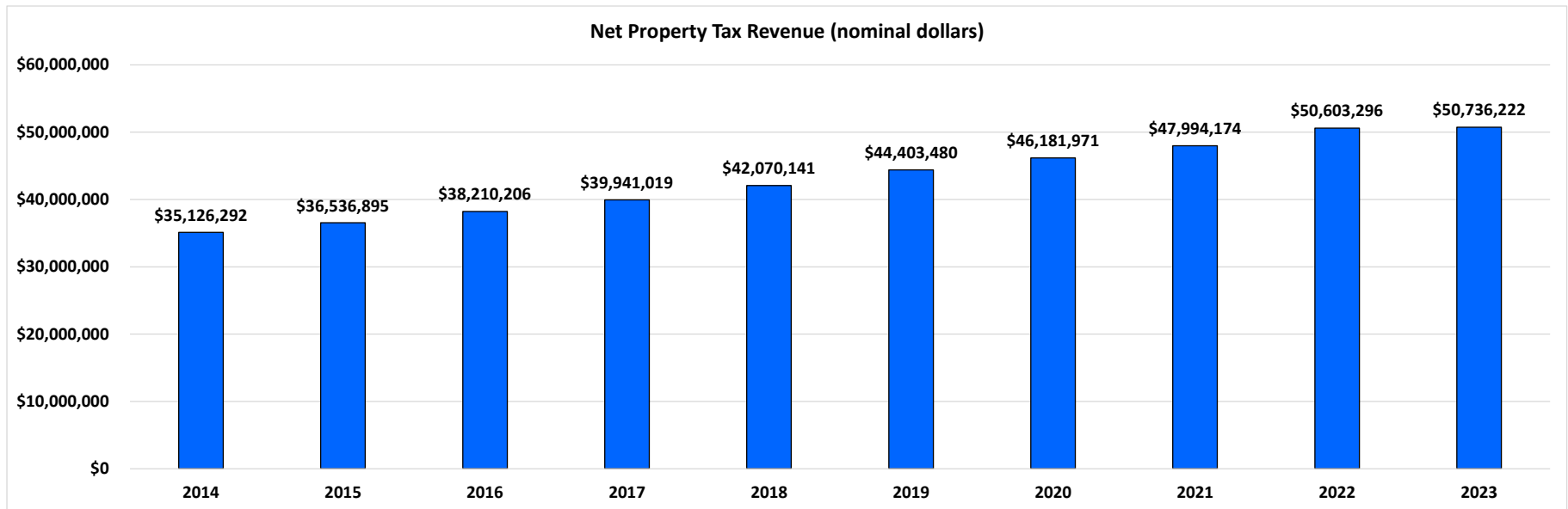
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential Property Tax Levy*	\$33,750,990	\$34,982,345	\$36,276,915	\$37,724,748	\$39,749,557	41,855,949	43,774,366	45,402,475	47,963,774	48,374,386
Open Space Tax Levy*	\$5,476	\$4,733	\$4,848	\$4,763	\$4,737	4,768	2,765	4,011	2,719	2,443
Commercial Property Tax Levy*	\$1,914,613	\$1,962,666	\$2,237,213	\$2,379,279	\$2,475,382	2,567,258	2,694,392	2,725,691	2,787,963	2,614,734
Industrial Property Tax Levy*	\$656,554	\$621,181	\$610,371	\$629,830	\$685,124	702,109	760,524	768,439	791,456	767,962
Personal Property Tax Levy*	\$866,559	\$909,703	\$858,484	\$871,678	\$963,671	998,240	1,029,489	1,121,417	1,473,748	1,261,598
Property Tax Total	\$37,194,193	\$38,480,628	\$39,987,832	\$41,610,299	\$43,878,471	\$46,128,325	\$48,261,537	50,022,033	53,019,660	53,021,123
Less - Excluded Debt*	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280	\$1,808,330	\$1,724,845	\$2,079,566	2,027,859	2,416,364	2,284,901
Net Property Tax Revenue (nominal dollars)	\$35,126,292	\$36,536,895	\$38,210,206	\$39,941,019	\$42,070,141	\$44,403,480	\$46,181,971	\$47,994,174	\$50,603,296	\$50,736,222
Percent Increase/Decrease	3.56%	4.02%	4.58%	4.53%	5.33%	5.55%	4.01%	3.92%	5.44%	0.26%
CPI - U, Base Period = 1982-1984	255.2	256.7	260.5	267.0	275.8	281.0	284	293.5	314.4	324.3
CPI - U, Adjust to 2012 Base Year	100.00	100.60	102.08	104.64	108.08	110.12	111.41	115.02	123.21	127.08
CPI in decimals	1.00	1.01	1.02	1.05	1.08	1.10	1.11	1.15	1.23	1.27
Property Tax Revenue (constant dollars)	\$35,126,292	\$36,318,996	\$37,431,028	\$38,168,724	\$38,923,289	\$40,324,048	\$41,452,339	\$41,728,604	\$41,072,364	\$39,923,133
Percent Change - Property Tax Revenue (constant dollars)	3.6%	3.4%	3.1%	2.0%	2.0%	3.6%	2.8%	0.7%	-1.6%	-2.8%
Rate of Inflation**	1.6%	0.1%	1.3%	2.1%	2.4%	1.8%	1.2%	4.7%	8.00%	6.40%

Notes:

*Source: Tax Recap

**U.S. Inflation Calculator

Factor 1: Revenue Indicators - Property Tax Revenues



Factor 1: Revenue Indicators - Uncollected Property Taxes

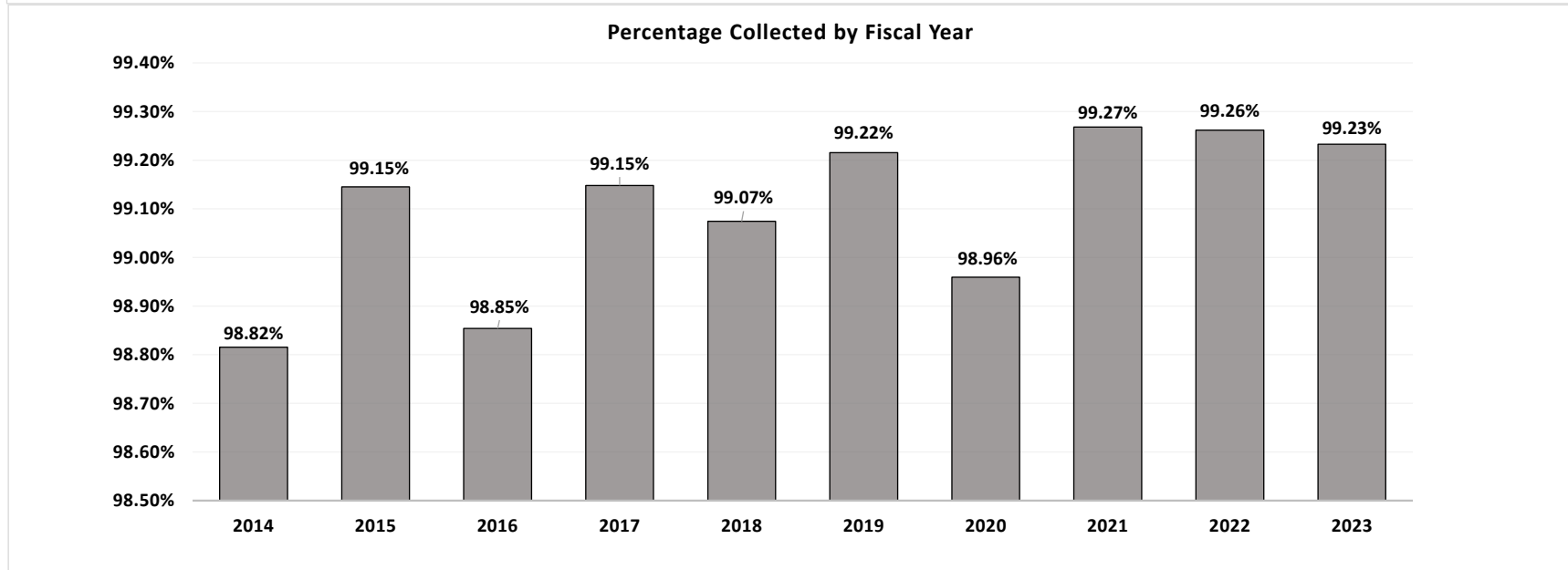
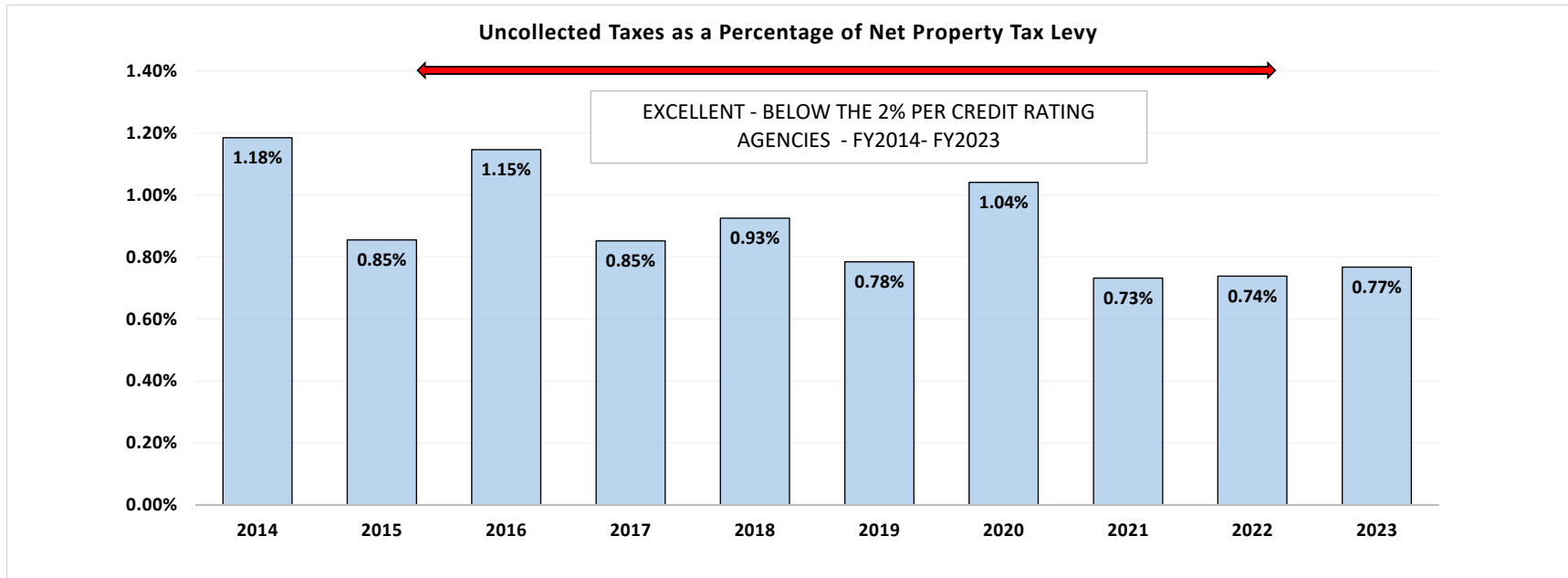
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential Property Tax Levy*	\$33,750,990	\$34,982,345	\$36,276,915	\$37,724,748	\$39,749,557	\$41,855,949	43,774,366	45,402,475	47,963,774	48,374,386
Open Space Tax Levy*	\$5,476	\$4,733	\$4,848	\$4,763	\$4,737	\$4,768	2,765	4,011	2,719	2,443
Commercial Property Tax Levy*	\$1,914,613	\$1,962,666	\$2,237,213	\$2,379,279	\$2,475,382	\$2,567,258	2,694,392	2,725,691	2,787,963	2,614,734
Industrial Property Tax Levy*	\$656,554	\$621,181	\$610,371	\$629,830	\$685,124	\$702,109	760,524	768,439	791,456	767,962
Personal Property Tax Levy*	\$866,559	\$909,703	\$858,484	\$871,678	\$963,671	\$998,240	1,029,489	1,121,417	1,473,748	1,261,598
Property Tax Subtotal	\$37,194,193	\$38,480,628	\$39,987,832	\$41,610,299	\$43,878,471	\$46,128,325	\$48,261,537	\$50,022,033	53,019,660	53,021,123
Reserved for Abatements & Exemptions*	\$246,286	\$252,026	\$245,000	\$215,000	\$260,000	\$477,313	\$150,000	\$199,952	\$196,823	\$445,000
Net Property Tax Levy	\$36,947,907	\$38,228,602	\$39,742,832	\$41,395,299	\$43,618,471	\$45,651,012	\$48,111,537	\$49,822,081	\$52,822,837	\$52,576,123
Uncollected Taxes as of June 30**	437,708	326,849	455,509	\$352,641	\$403,684	\$358,183	\$500,655	\$364,519	\$390,000	\$403,408
Uncollected Taxes as a Percentage of Net Property Tax Levy	1.18%	0.85%	1.15%	0.85%	0.93%	0.78%	1.04%	0.73%	0.74%	0.77%
Percentage Collected in Current Year	98.82%	99.15%	98.85%	99.15%	99.07%	99.22%	98.96%	99.27%	99.26%	99.23%

Notes:

*Source: Tax Recap

**Source: Finance Dept.

Factor 1: Revenue Indicators - Uncollected Property Taxes



Note: Property tax collections are shown net of reserves for abatements and exemptions, which the Town assumes will not be collected.

Factor 1 & 2: Revenue & Expenditure Indicators - Revenue & Expenditures per Capita

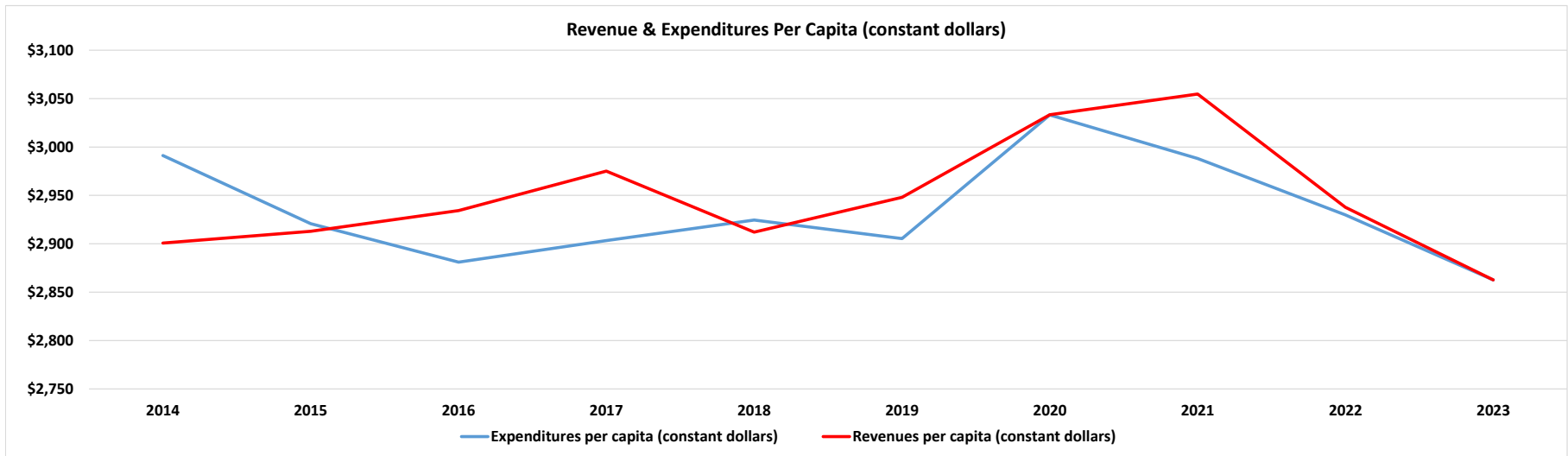
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenditures (nominal dollars)*	\$52,265,228	\$52,008,253	\$52,730,607	\$55,180,542	\$58,158,192	\$59,629,843	\$63,636,449	\$ 65,561,935	69,755,892	71,217,991
Revenues (nominal dollars)*	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074	\$57,910,743	\$60,504,315	\$63,642,963	\$ 67,023,933	69,945,215	71,217,991
CPI - U, Base Period = 1982-1984**	255.2	256.7	260.5	267.0	275.8	281.0	284	293.5	314.4	324.3
CPI - U, Adjust to 2006 Base Year	100.00	100.60	102.08	104.64	108.08	110.12	111.41	115.02	123.21	127.08
CPI in decimals	1.00	1.01	1.02	1.05	1.08	1.10	1.11	1.15	1.23	1.27
Expenditures (constant dollars)	\$52,265,228	\$51,698,086	\$51,655,331	52,732,027	53,807,951	54,151,537	57,119,253	57,002,919	56,617,645	56,039,753
Revenues (constant dollars)	\$50,682,434	\$51,557,464	\$52,613,637	54,036,967	53,579,011	54,945,669	57,125,100	58,274,056	56,771,310	56,039,753
Population	17,473	17,700	17,930	18,163	18,399	18,638	18,832	19,077	19,325	19,576
Assessed Value***	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	\$2,491,634,647	\$2,641,690,000	\$2,833,435,192	\$2,986,481,230	\$3,140,115,050	\$3,338,769,490	\$3,850,480,940
Expenditures per capita (nominal dollars)	\$2,991	\$2,938	\$2,941	\$3,038	\$3,161	\$3,199	\$3,379	\$3,437	\$3,610	\$3,638
Revenues per capita (nominal dollars)	\$2,901	\$2,930	\$2,995	\$3,113	\$3,147	\$3,246	\$3,380	\$3,513	\$3,619	\$3,638
Expenditures per capita (constant dollars)	\$2,991	\$2,921	\$2,881	\$2,903	\$2,924	\$2,905	\$3,033	\$2,988	\$2,930	\$2,863
Revenues per capita (constant dollars)	\$2,901	\$2,913	\$2,934	\$2,975	\$2,912	\$2,948	\$3,033	\$3,055	\$2,938	\$2,863

Notes:

*Source: Schedule A

**Source: Mass. Department of Revenue Municipal Databank

***Source: Tax Recap



Factor 2: Expenditure Indicators - Expenditures by Function

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government*	\$2,429,312	\$2,230,712	\$2,177,452	\$2,534,658	\$3,750,962	3,814,570	4,295,414	\$3,285,638	\$4,218,219
Police, Fire, & Other Public Safety**	\$5,355,297	\$5,535,077	\$5,629,699	\$5,758,730	\$5,890,717	6,076,068	6,329,492	\$5,843,747	\$6,293,728
Education***	\$26,436,877	\$27,323,483	\$28,110,867	\$29,420,091	\$31,812,348	32,200,985	34,411,331	\$35,984,210	\$37,533,948
Public Works****	\$1,598,705	\$1,770,170	\$2,120,841	\$2,186,286	\$1,890,974	1,805,157	1,904,676	\$2,103,815	\$1,992,084
Human Services*****	\$424,683	\$402,837	\$397,881	\$530,895	\$532,610	567,760	610,786	\$659,666	\$690,790
Culture & Recreation &	\$386,824	\$397,111	\$442,789	\$442,050	\$445,687	473,767	489,606	\$457,662	\$487,695
Debt Service & Fixed Costs	\$4,505,660	\$3,217,329	\$3,120,945	\$3,031,062	\$3,293,951	3,371,166	4,074,570	\$3,811,296	\$5,535,803
State Assessments	\$1,231,824	\$1,276,233	\$1,114,171	\$953,139	\$660,744	621,927	601,764	\$420,793	\$400,396
Other &&	\$9,896,045	\$9,855,301	\$9,615,966	\$10,323,631	\$9,880,199	10,737,594	10,565,242	\$12,995,108	\$12,600,229
Total Operating Expenditures	\$52,265,227	\$52,008,253	\$52,730,611	\$55,180,542	\$58,158,192	\$59,668,994	\$63,282,881	\$65,561,935	\$69,752,892
GG as a percentage of Total operating expenditures	4.65%	4.29%	4.13%	4.59%	6.45%	6.39%	6.79%	5.01%	6.05%
Police, Fire & Other PS as a percentage of Total operating expenditures	10.25%	10.64%	10.68%	10.44%	10.13%	10.18%	10.00%	8.91%	9.02%
EDU as a percentage of Total operating expenditures	50.58%	52.54%	53.31%	53.32%	54.70%	53.97%	54.38%	54.89%	53.81%
PW as a percentage of Total operating expenditures	3.06%	3.40%	4.02%	3.96%	3.25%	3.03%	3.01%	3.21%	2.86%
HHS as a percentage of Total operating expenditures	0.81%	0.77%	0.75%	0.96%	0.92%	0.95%	0.97%	1.01%	0.99%
C & R as a percentage of Total operating expenditures	0.74%	0.76%	0.84%	0.80%	0.77%	0.79%	0.77%	0.70%	0.70%
Debt Service & Fixed Costs as a percentage of Total operating expenditures	8.62%	6.19%	5.92%	5.49%	5.66%	5.65%	6.44%	5.81%	7.94%
State Assessments as a percentage of Total operating expenditures	2.36%	2.45%	2.11%	1.73%	1.14%	1.04%	0.95%	0.64%	0.57%
Other as a percentage of Total operating expenditures	18.93%	18.95%	18.24%	18.71%	16.99%	18.00%	16.70%	19.82%	18.06%

Source: Expenditures were derived from Schedule A in Gateway.

*General Government includes: Town Manager, Town Accountant, Treasurer/Collector, Legal Counsel, Public Assessors, Operations Support, Town Clerk, Conservation, Planning,

**Police, Fire & Other Public Safety includes: Police, Fire, Inspection Services, and Animal Control

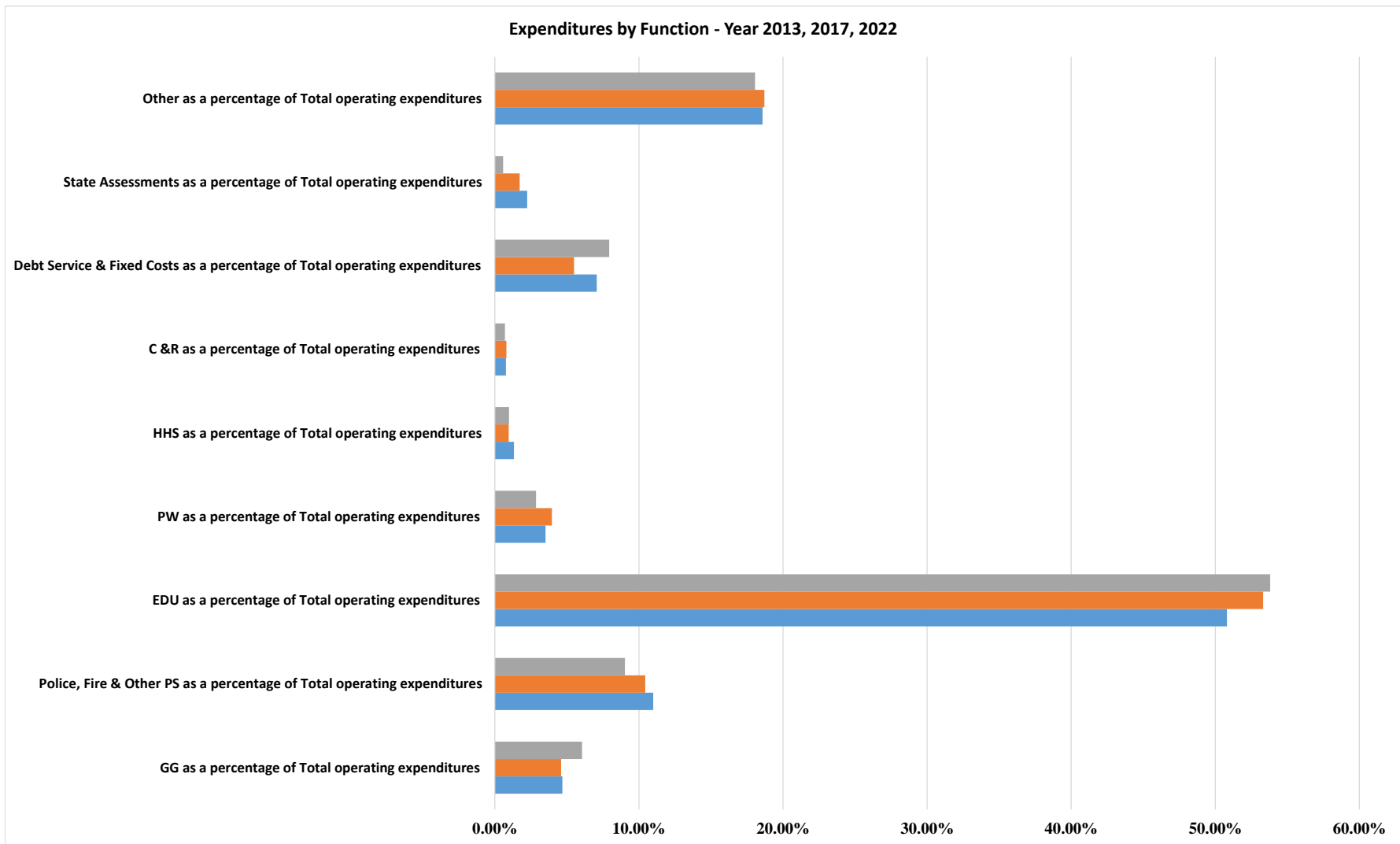
***Education includes Education and Keefe Tech School Assessment

****Public Works includes Highway/Streets Snow & Ice, Highway/Streets Other, Waste Collection & Disposal, Streetlighting, & Building Maintenance

*****Human Services includes Health Dept., Special Program and Veterans,

&Culture & Recreation includes: Library and Recreation

&& Other includes: Worker's Compensation, Unemployment, Health Insurance, Other employee Benefits, Other Insurance, Retirement, & Transfers to Other Funds.



Factor 2: Expenditure Indicators - Fringe Benefits

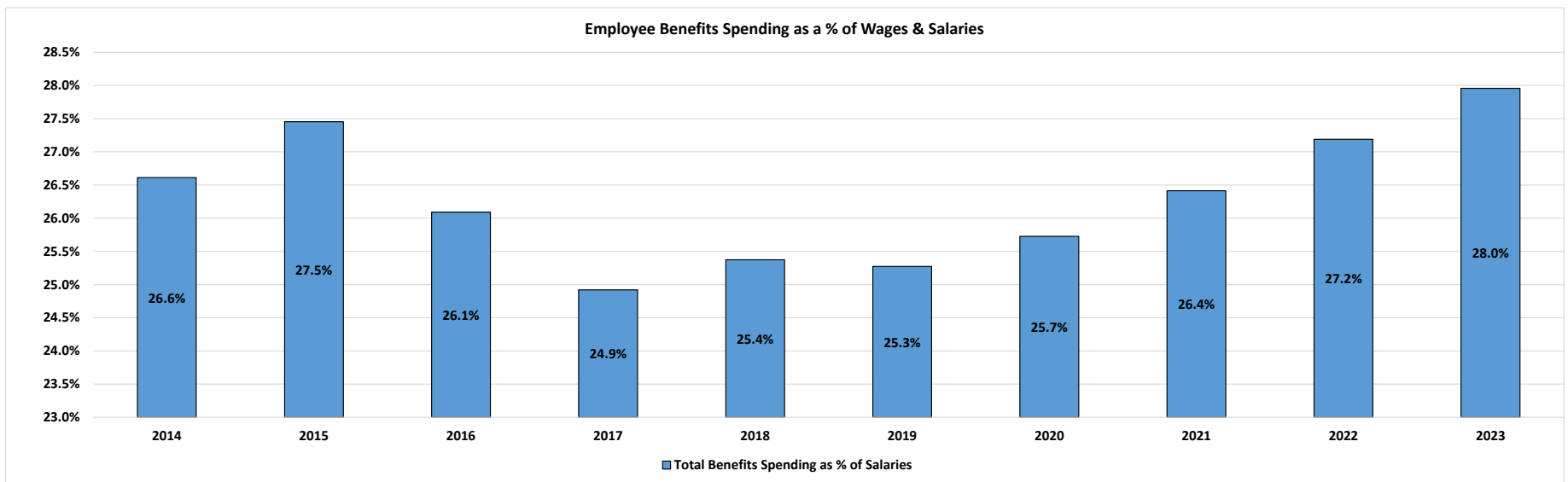
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Employee Benefits*	\$195,205	\$153,269	\$168,033	\$298,358	\$273,034	\$305,057	\$369,857	\$278,218	\$257,990	\$410,000
Total Health Insurance Benefits**	\$5,231,756	\$5,646,781	\$5,392,313	\$5,209,997	\$5,560,658	\$5,661,561	\$5,833,769	\$6,156,308	\$6,558,970	\$7,295,013
Total Retirement Benefits***	\$2,085,359	\$2,206,657	\$2,283,740	\$2,424,682	\$2,757,454	\$2,922,071	\$3,029,022	\$3,192,876	\$3,542,699	\$3,793,010
Benefits Total	\$7,512,320	\$8,006,707	\$7,844,086	\$7,933,037	\$8,591,146	\$8,888,690	\$9,232,648	\$9,627,402	\$10,359,659	\$11,498,023
Salaries Total	\$28,230,649	\$29,165,137	\$30,062,783	\$31,835,160	\$33,859,722	\$35,171,011	\$35,889,331	\$36,448,977	\$38,102,144	\$41,126,127
Total Benefits Spending as % of Salaries	26.6%	27.5%	26.1%	24.9%	25.4%	25.3%	25.7%	26.4%	27.2%	28.0%
Percent Increase	-1.3%	3.2%	-5.0%	-4.5%	1.8%	-0.4%	1.8%	2.7%	2.9%	2.8%

Source: Finance Department

*Employee Benefits include: Worker's Compensation & Unemployment Compensation

**Health Insurance Benefits include: Health, Life, FICA, Long Term Disability Insurance, & OPEB Contribution

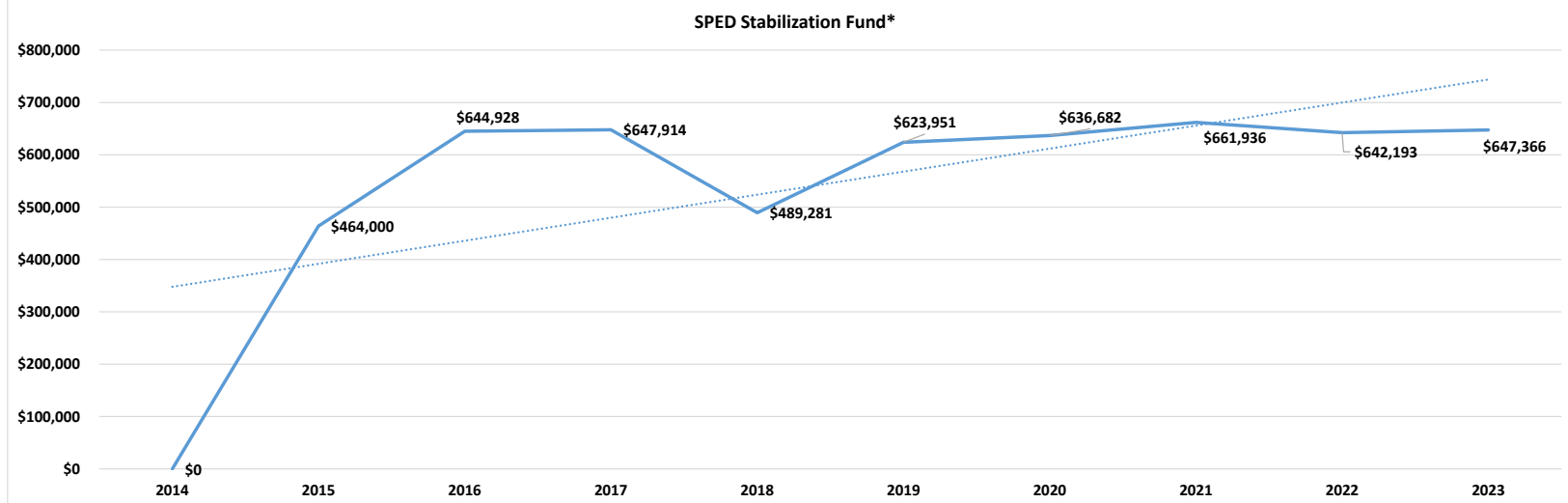
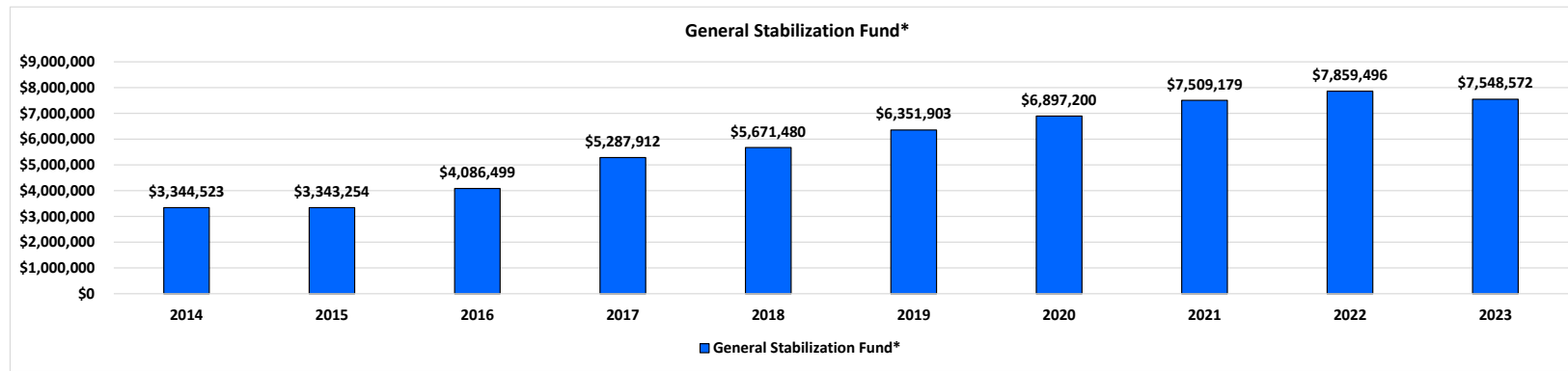
***Retirement Benefits include: County Retirement Assessment



Factor 3: Operating Position Indicator - Financial Reserves/Fund Balance

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
SPED Stabilization Fund*	\$0	\$464,000	\$644,928	\$647,914	\$489,281	\$623,951	\$636,682	\$661,936	\$642,193	\$647,366
General Stabilization Fund*	\$3,344,523	\$3,343,254	\$4,086,499	\$5,287,912	\$5,671,480	\$6,351,903	\$6,897,200	\$7,509,179	\$7,859,496	\$7,548,572
OPEB Trust Fund*	\$577,799	\$776,102	\$1,090,367	\$1,162,986	\$1,929,105	\$2,681,587	\$3,739,756	\$4,927,967	\$5,008,399	\$5,951,257
Capital Stabilization Fund*	\$0	\$10,000	\$16,843	\$17,639	\$17,640	\$20,011	\$542,403	\$63,671	\$58,644	\$60,000
Total Reserves	\$3,922,322	\$4,593,356	\$5,838,636	\$7,116,452	\$8,107,506	\$9,677,452	\$11,816,041	\$13,162,753	\$13,568,731	\$14,207,195
Total General Fund Budget	\$52,424,175	\$50,213,782	\$53,400,938	\$54,830,013	\$54,830,014	\$59,531,185	\$63,979,538	\$66,030,936	\$69,530,796	\$71,217,991
SPED as a % of Total Budget	0.0%	0.9%	1.2%	1.2%	0.9%	1.0%	1.0%	1.0%	0.9%	0.9%
Stabilization Fund as a % of Total Budget	6.4%	6.7%	7.7%	9.6%	10.3%	10.7%	10.8%	11.4%	11.3%	10.6%
OPEB Fund as a % of Total Budget	1.1%	1.5%	2.0%	2.1%	3.5%	4.5%	5.8%	7.5%	7.2%	8.4%
Capital Stabilization Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.1%	0.1%	0.1%
Reserves as a % of Total Budget	7.5%	9.1%	10.9%	13.0%	14.8%	16.3%	18.5%	19.9%	19.5%	19.9%

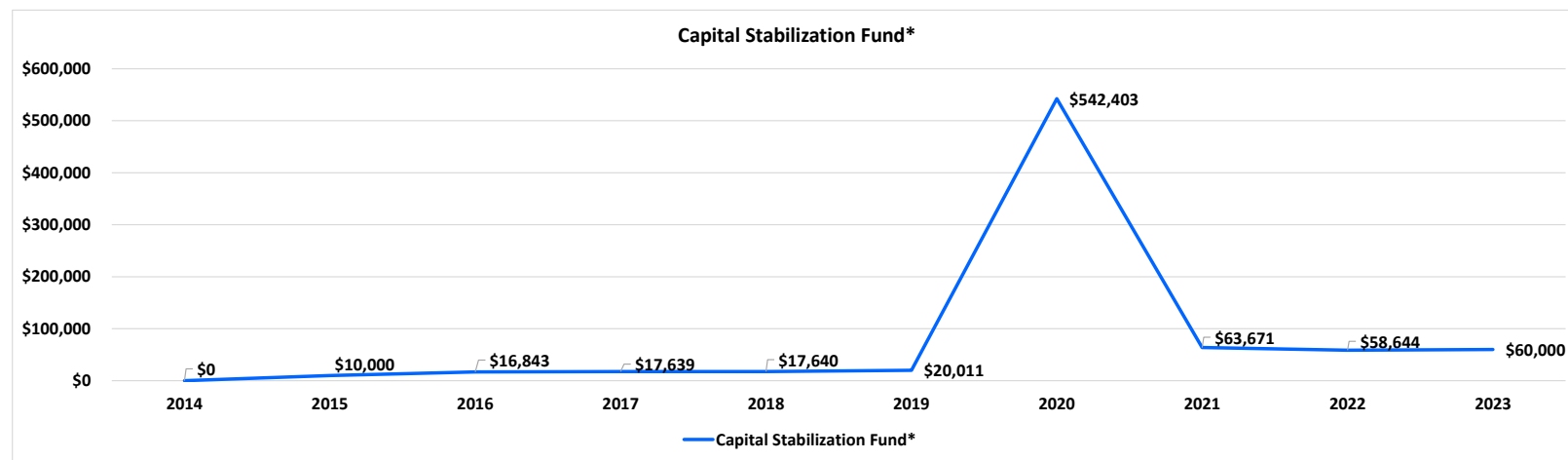
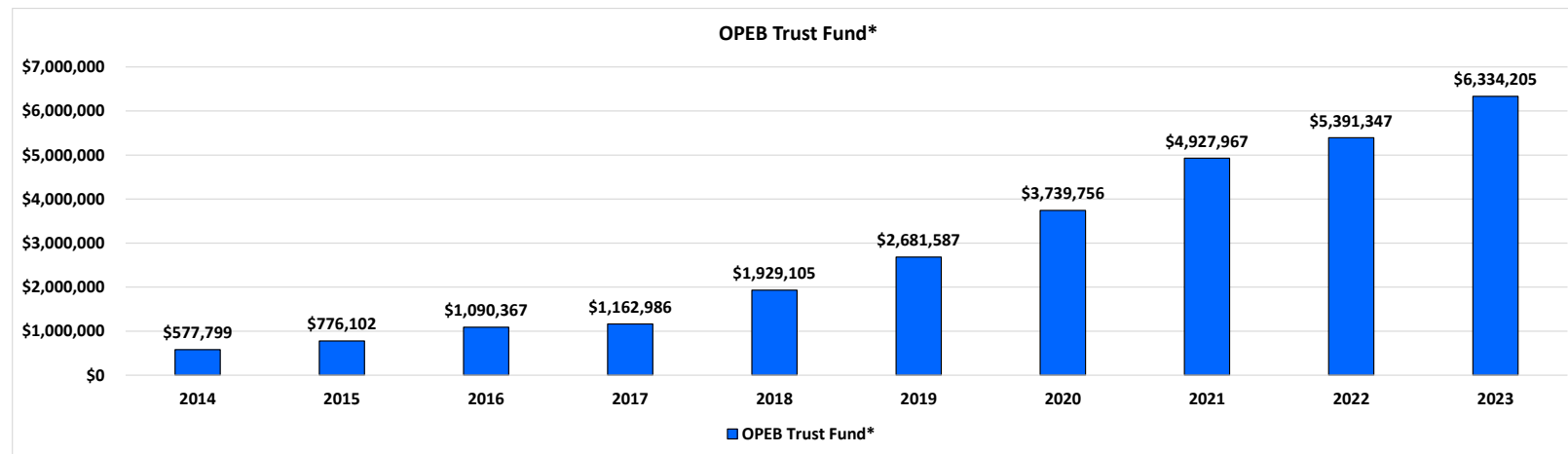
*Source: Finance Dept.



Factor 3: Operating Position Indicator - Financial Reserves/Fund Balance

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
SPED Stabilization Fund*	\$0	\$464,000	\$644,928	\$647,914	\$489,281	\$623,951	\$636,682	\$661,936	\$642,193	\$647,366
General Stabilization Fund*	\$3,344,523	\$3,343,254	\$4,086,499	\$5,287,912	\$5,671,480	\$6,351,903	\$6,897,200	\$7,509,179	\$7,859,496	\$7,548,572
OPEB Trust Fund*	\$577,799	\$776,102	\$1,090,367	\$1,162,986	\$1,929,105	\$2,681,587	\$3,739,756	\$4,927,967	\$5,391,347	\$6,334,205
Capital Stabilization Fund*	\$0	\$10,000	\$16,843	\$17,639	\$17,640	\$20,011	\$542,403	\$63,671	\$58,644	\$60,000
Total Reserves	\$3,922,322	\$4,593,356	\$5,838,636	\$7,116,452	\$8,107,506	\$9,677,452	\$11,816,041	\$13,162,753	\$13,951,679	\$14,590,143
Total General Fund Budget	\$52,424,175	\$50,213,782	\$53,400,938	\$54,830,013	\$54,830,014	\$59,531,185	\$63,979,538	\$66,030,936	\$69,530,796	\$71,217,991
SPED as a % of Total Budget	0.0%	0.9%	1.2%	1.2%	0.9%	1.0%	1.0%	1.0%	0.9%	0.9%
Stabilization Fund as a % of Total Budget	6.4%	6.7%	7.7%	9.6%	10.3%	10.7%	10.8%	11.4%	11.3%	10.6%
OPEB Fund as a % of Total Budget	1.1%	1.5%	2.0%	2.1%	3.5%	4.5%	5.8%	7.5%	7.8%	8.9%
Capital Stabilization Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.1%	0.1%	0.1%
Reserves as a % of Total Budget	7.5%	9.1%	10.9%	13.0%	14.8%	16.3%	18.5%	19.9%	20.1%	20.5%

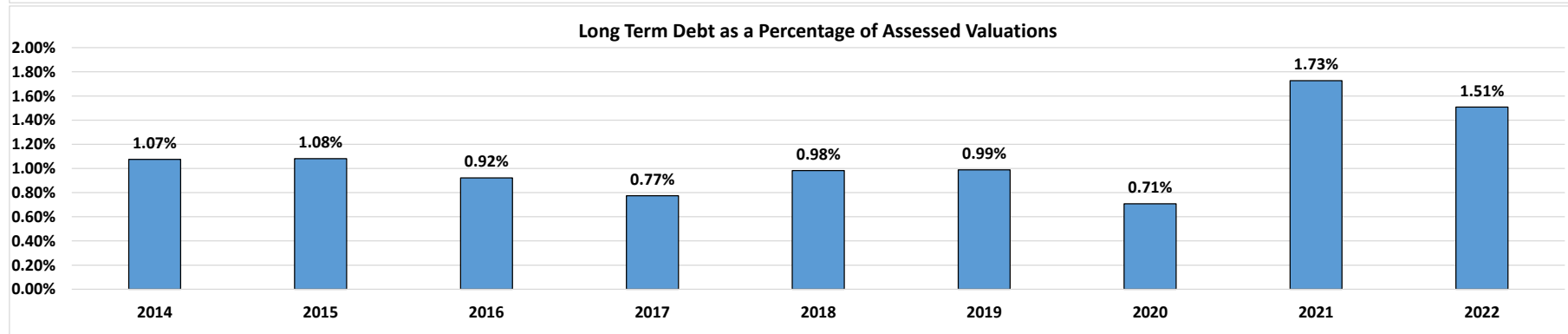
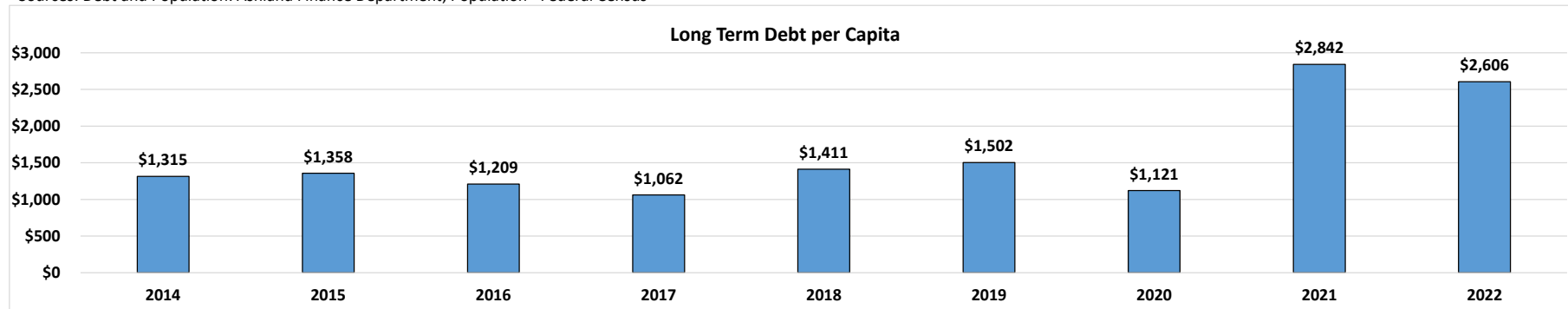
*Source: Finance Dept.



Factor 4: Debt Indicators - Long Term Debt

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Outstanding Debt*	\$22,981,454	\$24,031,328	\$21,671,410	\$19,296,450	\$25,967,517	\$27,991,209	\$21,116,000	\$54,217,000	\$50,354,000
Total Assessed Valuations*	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	\$2,491,634,647	\$2,641,690,000	\$2,833,435,192	\$2,986,481,230	\$3,140,115,050	\$3,338,769,490
Population*	17,473	17,700	17,930	18,163	18,399	18,638	18,832	19,077	19,325
Long Term Debt as a % of Assessed Valuations	1.07%	1.08%	0.92%	0.77%	0.98%	0.99%	0.71%	1.73%	1.51%
Long Term Debt per Capita	\$1,315	\$1,358	\$1,209	\$1,062	\$1,411	\$1,502	\$1,121	\$2,842	\$2,606

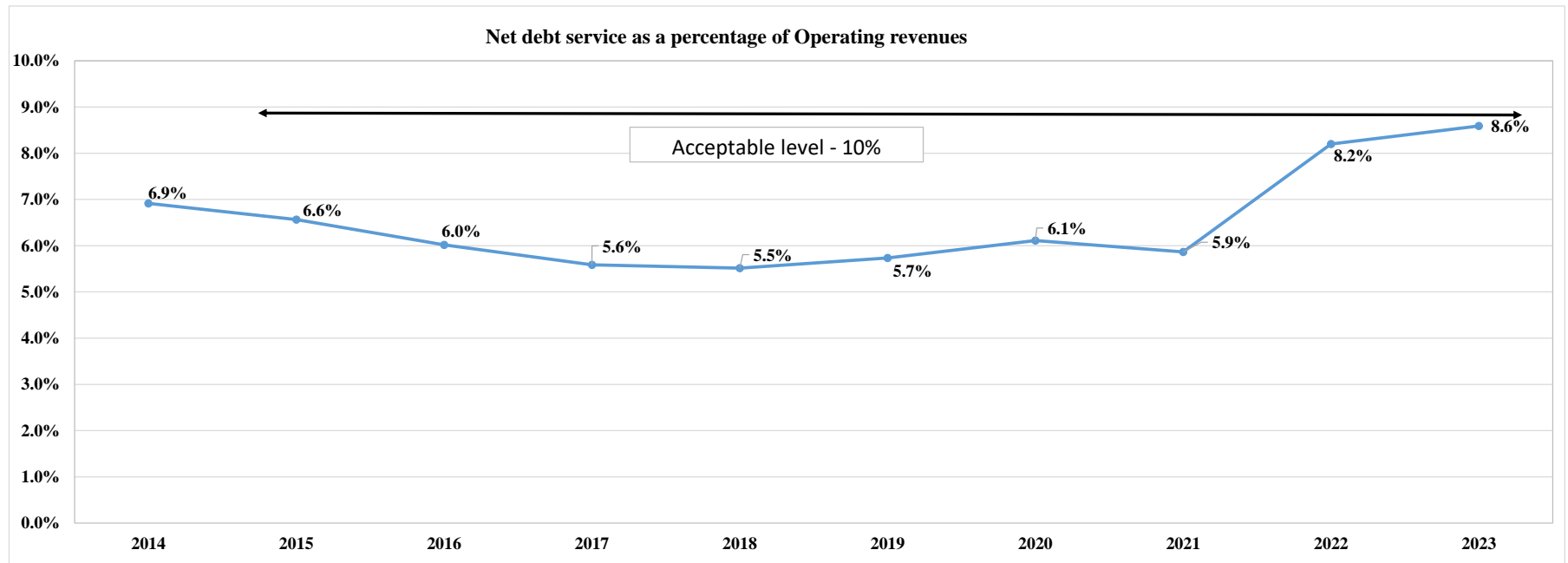
*Sources: Debt and Population: Ashland Finance Department; Population - Federal Census



Factor 4: Debt Indicators - Debt Service

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Debt Service*	\$3,361,933	\$3,278,039	\$3,125,645	\$3,065,825	3,093,869	3,371,166	3,763,020	3,811,295	5,536,303	5,921,310
Operating Revenue*	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074	\$57,910,743	\$60,504,315	\$63,642,963	\$67,023,933	69,945,215	71,217,991
Less - Excluded Debt*	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280	\$1,808,330	\$1,724,845	\$2,079,566	2,027,859	2,416,364	2,284,901
Operating revenue	\$48,614,533	\$49,923,055	\$51,931,235	\$54,876,794	\$56,102,413	\$58,779,470	\$61,563,397	\$64,996,074	\$67,528,851	\$68,933,090
Net debt service as a percentage of Operating revenues	6.9%	6.6%	6.0%	5.6%	5.5%	5.7%	6.1%	5.9%	8.2%	8.6%

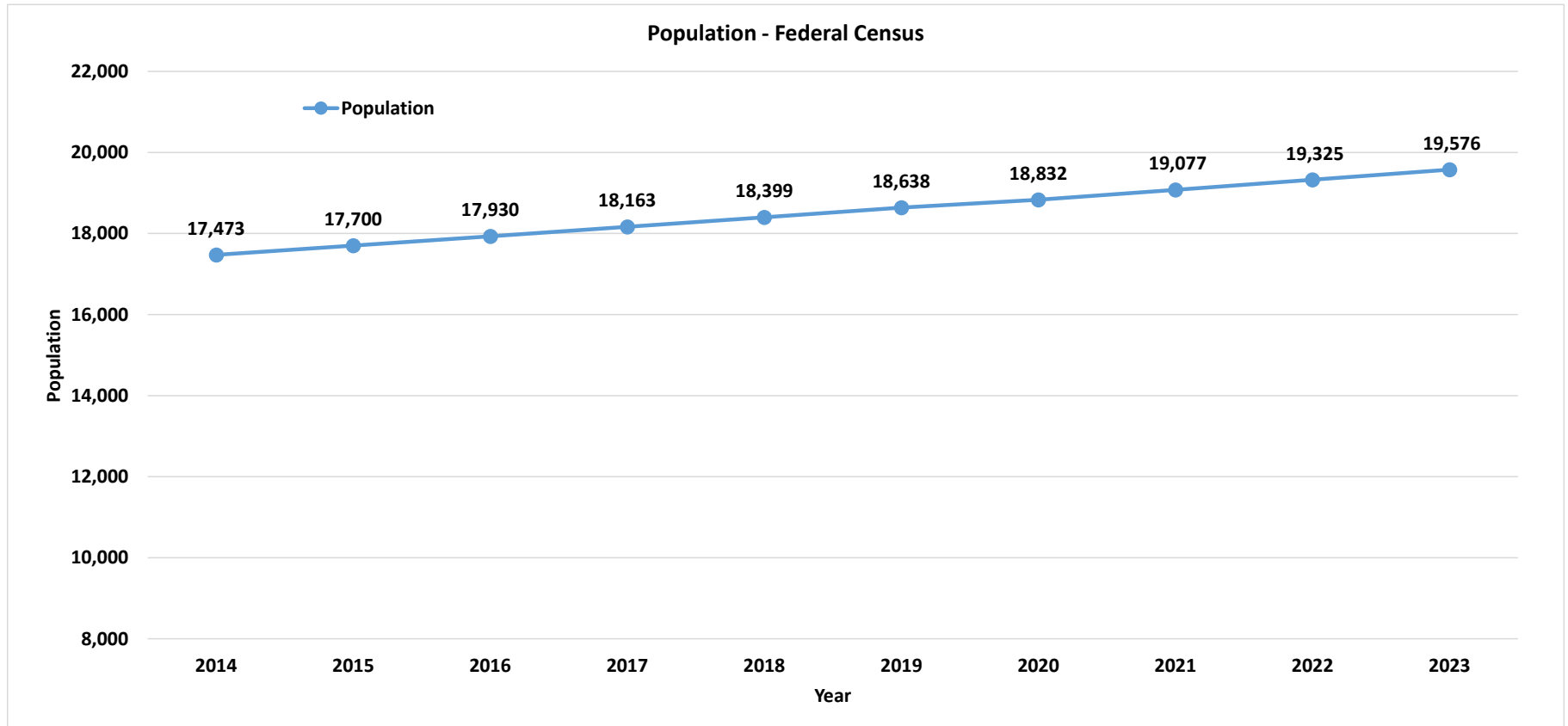
Notes:
 *Source: Tax Recap - DE-1 (Debt Exclusion), Schedule A, and Finance Dept.



Factor 7: Community Needs and Resources Indicators - Population

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	17,473	17,700	17,930	18,163	18,399	18,638	18,832	19,077	19,325	19,576

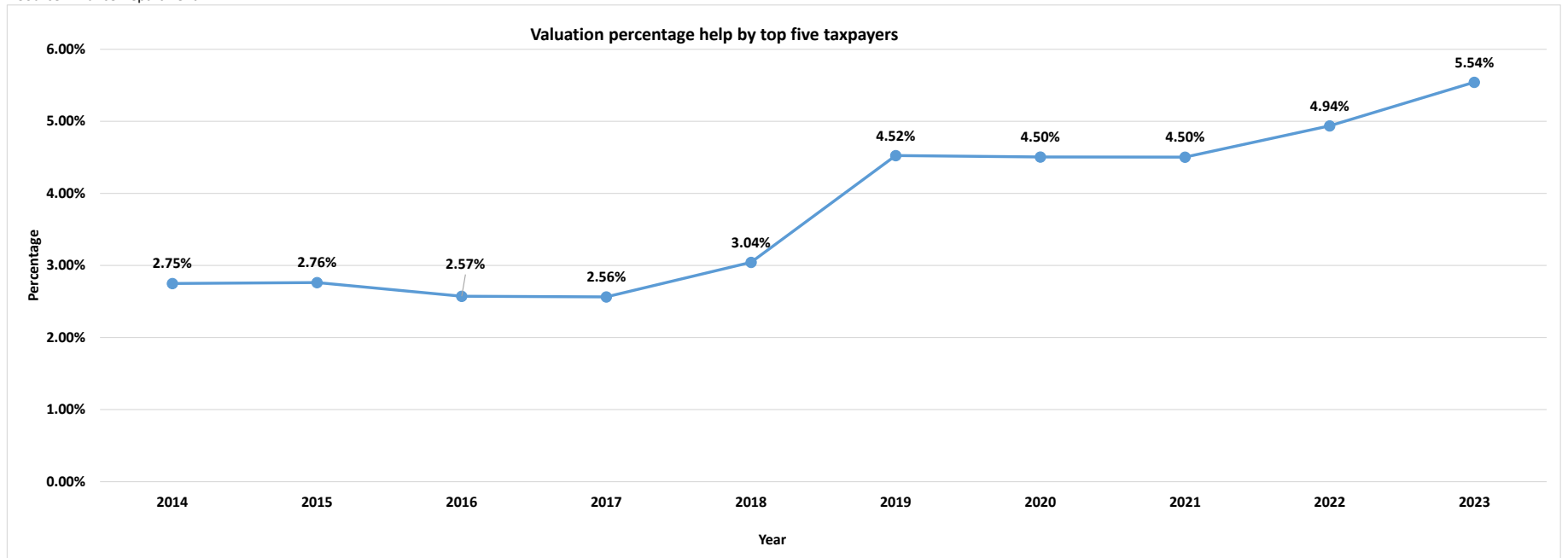
Note: The Federal Census as of 2020 was 16,593 (not shown) and 18,832 in 2020



Factor 7: Community Needs and Resources Indicators - Top 5 Taxpayers

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total assessed value for top five taxpayers*	\$58,832,260	\$61,472,320	\$60,535,810	\$63,888,210	\$80,387,600	\$128,200,390	\$134,539,260	\$141,424,320	\$164,821,570	\$213,431,270
Total assessed value*	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	\$2,491,634,647	\$2,641,690,000	\$2,833,435,192	\$2,986,481,230	\$3,140,115,050	\$3,338,769,490	\$3,850,480,940
Valuation percentage help by top five taxpayers	2.75%	2.76%	2.57%	2.56%	3.04%	4.52%	4.50%	4.50%	4.94%	5.54%

Notes:
 *Source: Finance Department





SECTION 18 – FINANCIAL POLICIES



TOWN OF ASHLAND
OPERATIONAL POLICIES AND PROCEDURES

Area of Concern: Financial

Policy: Deficit and Surplus Policy

Date Approved: January 2016

All three committees recognize that the financial forecast projected for fiscal years 2017-2021 represents the best estimate of revenues and fixed costs for the next five years.

It is agreed that the forecasted budgets for General Government and the Ashland Public Schools, as listed on the attached Forecast for fiscal years 2017-2021, will be the base budgets moving forward.

In the event of a successful operational override, departmental expenditures will be increased in each of the five years of the forecast by the amounts listed for each department, as shown on the attached tiered list.

In the event an operational override is not successful the projected operational deficits, as shown on the attached Forecast, will be addressed through deductions in departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

Any further deficits caused by a decrease in projected revenues or an increase in costs not assigned to either the Ashland Public Schools nor the Ashland Municipal Departments (non-departmental expenditures - see list below) will be addressed through deductions in departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

If, as a result of better than expected revenues, or non-departmental expenditures increase less than anticipated, surpluses will be divided through increased departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

The five year forecast will be updated annually to reflect current information. During fiscal year 2021 this policy will be reviewed and updated as needed.

Non-departmental expenditures:

- | | |
|-----------------|------------------------|
| Excludable Debt | Non-excludable Debt |
| Reserve Fund | Cherry Sheet Charges |
| Overlay | Benefits and Insurance |
| Keefe Tech | Enterprise Funds |

Signed:



 Chair, Board of Selectmen Date



 Chair, School Committee Date

Daniel Conway
Chair, Finance Committee Date

Michael Hunt
Town Manager Date

J. Eds
Superintendent of Schools Date



Town of Ashland, Massachusetts

Joint Financial Policy

I. RESERVES POLICY

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important factor in the analysis of financial flexibility. The Town of Ashland will maintain a level of reserves that protects the Town from emergency conditions that may require financial flexibility, contributes to sufficient liquidity to pay all Town expenses without short-term borrowing, and maintains or improves the high credit rating that the Town currently holds. To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Ashland has adopted the following financial reserves policy statements. The Town's primary vehicle for reserve funds will be the general stabilization account. The Town of Ashland will also set up special-use stabilization accounts to help balance significant swings in one or other functional areas. The Town currently has established an OPEB Stabilization Fund and a Special Education Stabilization Fund. A 2/3 vote by town meeting is required to appropriate funds into any stabilization fund.

A. General Stabilization Fund

The Town of Ashland is committed to responsible stewardship of town financial resources. A key component of the town's financial position is its general stabilization fund. A general stabilization fund is a mechanism for setting aside money either for unforeseen needs or emergency situations according to the Massachusetts Division of Local Services. Such a fund is intended to equalize the effect of fluctuations in elastic revenues over time and to provide a "rainy day" fund. A community may appropriate up to 10 percent of the previous year's tax levy into the fund, so long as the fund balance does not exceed 10 percent of the community's equalized valuation.

The Town of Ashland will maintain at a minimum 5% of total revenues with an optimum balance of 10% of total revenues in its General Stabilization Fund.

Withdrawals from the General Stabilization Fund for operating expenses will not occur except under one or more of the following circumstances:

- The Governor utilizes executive authority to reduce budgeted lines of local aid (9c cuts) by 10% or more.
- State budget numbers for local aid are budgeted at fifteen percent (15%) less than the prior year's local aid numbers.
- A catastrophic act occurs which requires the use of one-time revenues.

Language restricting withdrawals from the General Stabilization Fund can be waived upon recommendation of the Town Manager and Superintendent followed by majority vote of 2 out of the following 3 committees: Board of Selectmen, School Committee, and Finance Committee.

In accordance with MGL, withdrawals from the General Stabilization Fund will only be made by a two-thirds vote of Town Meeting.

B. OPEB Stabilization Fund

The OPEB Stabilization Fund will be used to supplement funding to the OPEB Liability Trust. Appropriations out of the OPEB Stabilization Fund will be made upon the recommendation of the OPEB Liability Trust and require a two-thirds vote at Town Meeting.

C. Special Education Stabilization Fund

The Special Education Stabilization Fund will be used to provide a buffer on widely fluctuating Out Of District Special Education Costs. Appropriations out of the Special Education Stabilization Fund will be made upon the recommendation of the Superintendent and require a two-thirds vote at Town Meeting.

D. Free Cash

Free Cash is the amount of the community's funds that are unrestricted and available for appropriation. Free Cash is generated when actual revenue collections are more than budget estimates, and when expenditures and encumbrances are less than appropriations, or both. It may be appropriated after certified by the Massachusetts Department of Revenue after the close of each fiscal year. Appropriation requires a simple majority vote by town meeting. Free Cash is not a fund and interest does not accrue to the balance.

The Massachusetts Department of Revenue suggests a community maintain 3%-5% of its general fund operating budget in free cash. The Town of Ashland will strive to keep its free cash figure at 1.5% of the general fund operating budget.

Free cash will be used to fund reserves and one-time capital expenses. The disbursement of free cash will largely be determined by the balance in the Town's stabilization fund.

If the balance in the Town's general stabilization fund is ≤5% of budgeted revenues, the Town will:

1. Appropriate 80% of the previous year's certified free cash to the town's general stabilization fund.
2. Appropriate 5% of the previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 5% of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 10% of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the appropriation to bring the balance of the SPED Out of District stabilization fund is less than 10% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

If the balance in the Town's general stabilization fund is between 5%-10% of budgeted revenues, the Town will:

1. Appropriate 60% of the previous year's certified free cash to the town's general stabilization fund.
2. Appropriate 10% of the previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 15% of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 15% of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the

appropriation to bring the balance of the SPED Out of District stabilization fund is less than 15% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

If the balance in the Town's stabilization fund is **greater than 10%** of budgeted revenues, the Town will use free cash in the following way:

1. Appropriate the amount necessary to keep the stabilization fund at 10% of budgeted revenues after factoring in growth of budget.
2. Appropriate 30% of the remainder of previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 50% of the remainder of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 20% of the remainder of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the appropriation to bring the balance of the SPED Out of District stabilization fund is less than 20% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

This policy can be modified upon recommendation of the Town Manager and Superintendent followed by majority vote of 2 out of the following 3 committees: Board of Selectmen, School Committee, and Finance Committee.

Board of Selectmen, Chair

School Committee, Chair

Finance Committee, Chair

Town Manager

Superintendent of Schools

TOWN OF ASHLAND
OPEB Liability Trust
Investment Policy Statement

The purpose of this Investment Policy Statement (IPS) is to provide a clear understanding between the Town of Ashland, (Town) and Rockland Trust Company (Investment Manager) regarding the objectives, goals, risk tolerance, and investment guidelines established for the OPEB (Other Post-Employment Benefits) Liability Trust Fund.

A. Scope

This IPS applies to all funds that are separately designated as long-term OPEB funds. The account will be established as a pooled investment portfolio unless otherwise stated. Any additional contributions to the account will be maintained in the same manner.

B. Introduction

Creating an investment policy is the most critical phase of the entire investment process. The effects of a properly drafted vs. ineffective investment policy statement can be more important than the effects of good or poor investment management. To be successful, an investment policy needs to be appropriate for its setting and intended purpose.

Under GASB 45, the discount rate should be the long-term expected yield on the investments to be used to pay benefits as they come due. These would be plan investments for a funded plan or a weighted average of expected plan and employer investments for a plan that is partially funded. Investments within an OPEB Trust will closely approximate pension fund-type investment securities.

The policy statement is also designed to withstand "trustee risk" - the possibility that, at some stress point (most frequently an extreme decline in the stock or bond markets), those who oversee the funds may react in a manner detrimental to the long-term health of the Trust Fund.

C. Authority

Massachusetts General Law Chapter 32B, section 20 allows a city, town, district, county or municipal lighting plant to set up a special trust fund, the Other Post Employment Benefits (OPEB) Liability Trust Fund. The governmental unit's treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

D. Objective

OPEB funds are long-term investments. Given a stated discount rate target, this long-term approach enables the Town to invest in long-term assets, such as equities, which tend to have high returns over

many years but whose price volatility precludes their use by those with shorter time horizons. By keeping a long-term focus in mind at all times, we hope to weather the periodic bad times.

The Town expects this long-term view to provide better results than will be earned by those who pick short-term investments or who liquidate securities during turbulent times. We also expect that equities will serve as a hedge against eroding trust fund values due to long-term inflationary trends.

E. Strategy

The investment allocation will be determined by the Treasurer in consultation with the Investment Manager and pursuant to the most recently executed investment portfolio strategy form to be retained herewith.

M.G.L. Chapter 203C: Section 1 known as the Massachusetts Prudent Investor Act, states that a trustee shall invest and manage trust assets as a prudent investor would, considering the purposes, terms, and other circumstances of the trust, including those set forth in subsection c. In satisfying this standard, the trustee shall exercise reasonable care, skill, and caution. A trustee's investment and management decisions respecting individual assets shall be considered in the context of the trust portfolio as a part of an overall investment strategy reasonably suited to the trust.

Section 3:

Among circumstances that a trustee shall consider in investing and managing trust assets are such of the following as are relevant to the trust or its beneficiaries: 1) general economic conditions; 2) the possible effect of inflation or deflation; 3) the expected tax consequences of investment decisions or strategies; 4) the role that each investment or course of action plays within the overall trust portfolio; 5) the expected total return from income and appreciation of capital; 6) other resources of the beneficiaries; 7) needs for liquidity, regularity of income, and preservation or appreciation of capital; and 8) an asset's special relationship or special value, if any, to the purposes of the trust or to one of the beneficiaries.

A trustee shall make a reasonable effort to verify facts relevant to the investment and management of trust assets. A trustee may invest in any kind of property or type of investment consistent with the standards of this chapter. A trustee, who has special skills or expertise, shall have a duty to use such special skills or expertise.

Section 4:

A trustee shall reasonably diversify the investments of the trust unless, under the circumstances, it is prudent not to do so.

G. Specific Risks

- **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Investment Manager will purchase investment grade securities with a high concentration in securities rated A or better. Lower-quality investments may only be held through diversified vehicles,

such as mutual funds or exchange-traded funds. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

- **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The Treasurer will engage only those institutions with proven financial strength, capital adequacy, and overall affirmative reputation in the municipal industry.

- **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a town's investment in a single issuer. The Investment Manager will diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Investment Manager will manage interest rate risk by managing duration in the account.

H. Standards of Care

The standard of prudence to be used shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

I. Diversification

Equity

The equity portion of the portfolio should consist of a diversified mix of investments (individual equities, mutual funds and exchange-traded funds) suitable to achieve the objective of capital appreciation. Individual equity holdings in any one company should not exceed 5% of the market value of the portfolio.

No funds may be invested in real estate, private placements or letter stock. The Investment Manager shall not engage in margin transactions, short sales or any other such specialized investment vehicles. The manager of a specific mutual fund and exchange-traded fund, however, may engage in short sales as part of an overall investment strategy.

Fixed Income

Investments in fixed income securities will be made principally for income and capital preservation. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies. Lower-quality investments may only be held through diversified vehicles such as mutual funds or exchange-traded funds.

Securities of a single corporate issuer (excluding the United States Government and its Agencies) will not exceed 5% of the portfolio market value.

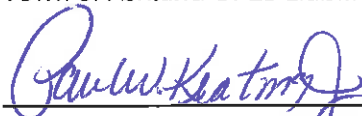
No more than 20% of the portfolio's total market value will be invested in convertible securities.

Individual corporate debt and preferred stock issues must be rated BBB or better, as defined by Moody's and/or Standard & Poor's Rating Agency.

There shall be no investments in fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The manager of a specific mutual fund and exchange-traded fund, however, may engage in fixed income and interest rate futures as part of an overall investment strategy.

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

I, Paul W Keating, Jr. Treasurer of the Town of Ashland, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.



Paul W Keating, Jr., Treasurer



Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

Rockland Trust Company

By:

Date

Fixed income

Investments in fixed income securities will be made principally for income and capital preservation. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies. Lower-quality investments may only be held through diversified vehicles such as mutual funds or exchange-traded funds.

Securities of a single corporate issuer (excluding the United States Government and its Agencies) will not exceed 5% of the portfolio market value.

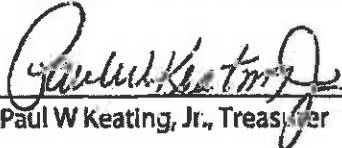
No more than 20% of the portfolio's total market value will be invested in convertible securities.

Individual corporate debt and preferred stock issues must be rated BBB or better, as defined by Moody's and/or Standard & Poor's Rating Agency.

There shall be no investments in fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The manager of a specific mutual fund and exchange-traded fund, however, may engage in fixed income and interest rate futures as part of an overall investment strategy.

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

I, Paul W Keating, Jr. Treasurer of the Town of Ashland, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.


Paul W Keating, Jr., Treasurer

8/20/15
Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

Rockland Trust Company


By:

8/28/2015
Date



INVESTMENT PORTFOLIO STRATEGY

For the Account of TOWN OF ASTLAND OPEB

Account #: 12020000

The investment objective for this account should be broadly defined as:

Current Income - (0%-30% cash, 80%-100% fixed income, 0-25% equities,) This objective defines investors who look for high levels of monthly income, are willing to accept moderate fluctuations in price and seek relative safety for their investments. Investments include securities which provide competitive levels of returns as well as liquidity and relative price stability for the investor.

Government Income (20) Tax Exempt (14) Municipal Income (24)

Income & Growth - (0%-10% cash, 60%-80% fixed income, 20%-40% equities,) This objective defines investors who require above-average current income both now and in the future. They are conservative but are willing to accept modest volatility in exchange for long term growth potential.

Income & Growth w/Munis (25)

Balanced - (0%-10% cash, 35%-55% fixed income, 45%-65% equities) This objective defines investors who seek capital appreciation, but use cash dividends and bond interest to reduce their risk. They are comfortable with a portfolio that consists of both stocks and bonds and are willing to assume a moderate amount of risk.

Diversified Real Return Maximum Income Balanced w/Munis (26)

Growth - (0%-10% cash, 15-35% fixed income, 65%-85% equities) This objective defines investors who seek growth of their investments to pursue long term goals and are willing to accept reasonable volatility in pursuit of this goal. Stocks offer the best opportunity for growth

Growth w/Munis (27)

Aggressive Growth - (0%-10% cash, 0%-10% fixed income, 80%-100% equities) This objective defines investors who are primarily interested in capital appreciation and are willing to accept volatility to achieve their goal. Current income is not an objective. To build wealth over time, they are comfortable with a portfolio that consists primarily of common stocks. Growth investors usually have at least a seven- to ten-year time horizon.

USE TAX EXEMPT FIXED INCOME WHERE APPROPRIATE

Additional Strategy Details: _____

The investment portfolio strategy is subject to change at the discretion of the principal.

[Signature]
Principal

8/19/15
Date

Principal

Date

TOWN OF ASHLAND
Investment Policy Statement

The purpose of this Investment Policy Statement (IPS) is to provide a clear understanding between the Town of Ashland, (Town) and Rockland Trust Company (Investment Manager) regarding the objectives, goals, risk tolerance, and guidelines established for the investment of funds in accordance with Massachusetts General Laws (MGL).

A. Scope

This IPS applies to long-term funds such as permanent, private purpose and any other funds with special circumstances, such as stabilization, CPA or conservation funds.

B. Introduction

Creating an investment policy is the most critical phase of the entire investment process. The effects of a properly drafted vs. ineffective investment policy statement can be more important than the effects of good or poor investment management. To be successful, an investment policy needs to be appropriate for its setting and intended purpose. The policy needs to match the needs of the anticipated requests or periodic disbursements from the financial assets most likely to meet those cash flow needs.

The policy statement is also designed to withstand "trustee risk" - the possibility that, at some stress point (most frequently an extreme decline in the stock or bond markets), those who oversee the funds may react in a manner detrimental to the long-term health of the Fund.

C. Authority

Massachusetts General Laws, Chapter 44, section 55B requires the Town Treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution.

D. Strategy

The investment allocation will be determined by the Treasurer in consultation with the Investment Manager and pursuant to the most recently executed investment portfolio strategy form to be retained herewith.

Investments shall be limited to those set forth by both MGL Chapter 167 Section 15A through Section 15K and Chapter 167F Section 3, investments for savings banks, that dictates the allowable investments for municipalities (MA Legal List), and any amendments thereto.

E. Specific Risks

- **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Investment Manager will purchase investment grade securities with a high concentration in securities rated A or better. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

- **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The Treasurer will engage only those institutions with proven financial strength, capital adequacy, and overall affirmative reputation in the municipal industry.

- **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a town's investment in a single issuer. The Investment Manager will diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Investment Manager will manage interest rate risk by managing duration in the account.

F. Standards of Care

The standard of prudence to be used shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

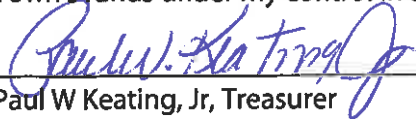
G. Diversification

Assets will be diversified between a combination of high-grade fixed income securities, individual equities and mutual funds within the MA Legal List as defined by MGL.

H. Performance Measurement and Evaluation

- The Treasurer will meet with the Investment Manager as frequently as semi-annually to monitor the performance of the Fund and the compliance with these guidelines.
- The Fund's performance will be measured by comparison with the stated objectives in comparison to respective benchmarks. To monitor the intermediate term performance of the Fund, the Treasurer will compare the Investment Manager's results to a blended benchmark to be determined in conjunction with the Investment Manager.
- Rebalancing of the portfolios should happen at least annually or more frequently if appropriate.
- The Investment Policy Statement will be reviewed at least every 2 years to ensure that it remains appropriate and complete

I, Paul W Keating , Jr , Treasurer of the Town of Sample, have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.


Paul W Keating, Jr, Treasurer

8/28/15
Date

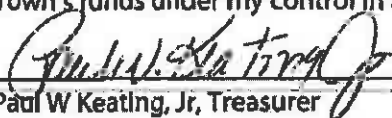
I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland's funds under my control in accordance with this IPS.

Rockland Trust Company

By

Date

I, Paul W Keating , Jr , Treasurer of the Town of Sample, have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.


Paul W Keating, Jr, Treasurer

8/28/15
Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland's funds under my control in accordance with this IPS.

Rockland Trust Company


By

8/28/2015
Date



INVESTMENT PORTFOLIO STRATEGY

For the Account of TOWN OF ASHLAND STABILIZATION FUND

Account # 12020001

The investment objective for this account should be broadly defined as:

Current Income - (0%-30% cash, 80%-100% fixed income, 0-25% equities.)
This objective defines investors who look for high levels of monthly income, are willing to accept moderate fluctuations in price and seek relative safety for their investments. Investments include securities which provide competitive levels of returns as well as liquidity and relative price stability for the investor.

Government Income (20) Tax Exempt (14) Municipal Income (24)

Income & Growth - (0%-10% cash, 60%-80% fixed income, 20%-40% equities,)
This objective defines investors who require above-average current income both now and in the future. They are conservative but are willing to accept modest volatility in exchange for long term growth potential.

Income & Growth w/Munis (25)

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This objective defines investors who seek capital appreciation, but use cash dividends and bond interest to reduce their risk. They are comfortable with a portfolio that consists of both stocks and bonds and are willing to assume a moderate amount of risk.

Diversified Real Return Maximum Income Balanced w/Munis (26)

Growth - (0%-10% cash, 15-35% fixed income, 65%-85% equities)
This objective defines investors who seek growth of their investments to pursue long term goals and are willing to accept reasonable volatility in pursuit of this goal. Stocks offer the best opportunity for growth

Growth w/Munis (27)

Aggressive Growth - (0%-10% cash, 0%-10% fixed income, 80%-100% equities)
This objective defines investors who are primarily interested in capital appreciation and are willing to accept volatility to achieve their goal. Current income is not an objective. To build wealth over time, they are comfortable with a portfolio that consists primarily of common stocks. Growth investors usually have at least a seven- to ten-year time horizon.

USE TAX EXEMPT FIXED INCOME WHERE APPROPRIATE

Additional Strategy Details MA LEGAL LIST

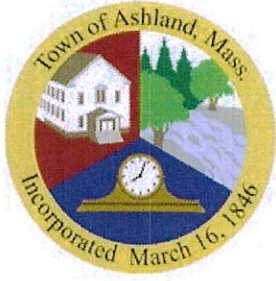
The investment portfolio strategy is subject to change at the discretion of the principal.

[Signature]
Principal

8/19/15
Date

Principal

Date



**TOWN OF ASHLAND
JOINT OPERATIONAL POLICIES AND PROCEDURES**

Functional Area: Finance

Policy: Debt Management Policy

Date Approved: March 2014

The use of long-term debt is a common and often necessary way for a community to address major infrastructure and equipment needs. It is also a means of spreading the cost of large capital projects over a larger, changing population base. However, when a local government incurs long-term debt, it establishes a fixed obligation for anywhere from five to thirty years. Accumulation of such fixed burdens can become so great that a local government finds it difficult to pay both its operational costs and debt service charges. The purpose of this policy is to establish guidelines governing the use of long-term debt and demonstrate our commitment to full and timely repayment of all debt issued.

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose.

Massachusetts General Law allows communities, subject to voter approval, to exclude certain debt from the limits imposed by Proposition 2 ½. A voter-approved exclusion for the purpose of raising funds for debt service costs is referred to as a debt exclusion. The Town considers this to be an important component its debt management program.

Capital Improvement Plan

The primary purpose of long-term debt will be to fund items on the Town's Capital Improvement Plan.

The Town will establish and maintain both a twenty year capital outlook as well as a five year Capital Improvement Plan. The latter will include all proposed projects and major pieces of equipment and corresponding funding sources. The Town's long-term debt strategies will be structured to reflect its capital needs and ability to pay.

Explicit Prohibitions

The Town will not use long-term debt to fund:

1. Any item less than \$50,000
2. Operational expenses – short-term debt may be used to fund operational expenses, but only in the case of extreme duress.

3. Passenger vehicles (e.g. inspectional services and staff vehicles) and police cruisers will not be funded through long-term debt but will be funded through cash capital.

Newly Incurred Debt

Any new debt will be **subject to a debt exclusion under Proposition 2.5**. This policy is put in place for two distinct purposes:

1. So voters will have a better understanding of the purpose and use of tax revenue; tax dollars can be clearly tied to tangible items.
2. This reduces the strain on general operating budgets.

Only in extreme circumstances will the Town consider additional debt outside of a debt exclusion.

Retirement of Non-Excluded Debt

As non-excluded principal and interest is retired, the difference between the current year's debt service and prior year's debt service will be allocated to capital.

Other

The Town may use short-term financing in the form of Bond Anticipation Notes to provide temporary financing for capital projects. Said notes will be retired either through cash reserves or through the issuance of long-term bonds as soon as market conditions permit.

Structure and Term of Debt

When the Town finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

Except for major building; water and sewer projects; and land acquisition, the Town will limit bond maturities to no more than ten years.

The Town will structure debt through a level or declining annual principal payment unless there is a more financially advantageous schedule (check with Christine).

Capital Project Closeouts

The Town will endeavor to closeout all capital projects within six months of completion. For those previous authorized bonded projects with residual balances, the Town Manager will propose the reallocation of any balances for other capital projects in conformance with MGL Chapter 44, Section 20. Such reallocations are subject to Town Meeting approval.

For those previously authorized projects funded with available revenue (tax levy or reserves), that have residual balances in excess of \$5,000. The Town Manager will propose the reallocation of these balances for other future capital projects. Such reallocations are subject to Town Meeting approval.

Annual Reporting

Consistent with best practices identified by the Government Finance Officers Association, The Town Manager’s Budget Request will include comprehensive summaries of the debt obligations of the town.

Protection of Bond Rating

The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.

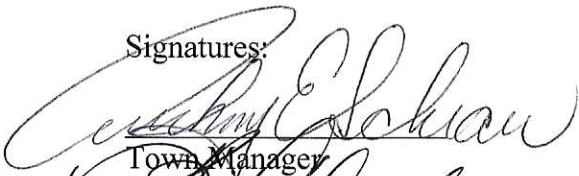
The Town will follow a policy of full disclosure on every financial report and offering statement.

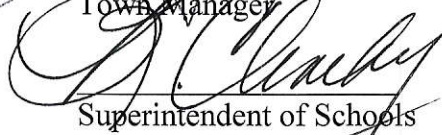
The Town will limit annual increases in debt services to a level that will not materially jeopardize the Town’s credit rating.

Policy Modifications

Modification of the above polices can be achieved by an affirmative vote of 2/3 by the following committees through a majority of their membership: Board of Selectmen, School Committee, Finance Committee.

Signatures:


Town Manager


Superintendent of Schools


Chair, Board of Selectmen


Chair, School Committee


Chair, Finance Committee

SECTION 19 – FORECASTS

Budget Forecasting

Overview

Financial Forecasts

For over six years, the Town of Ashland has maintained a 5-year operating and capital plan for the General Fund and most Enterprise Funds: Water, Sewer, Rubbish and Recycling, Fields, and more recently Stormwater, and Cable Access.

Per the GFOA, “The purpose of the financial forecast is to evaluate current and future fiscal conditions to guide policy and programmatic decisions. A financial forecast is a fiscal management tool that presents estimated information based on past, current, and projected financial conditions. This will help identify future revenue and expenditure trends that may have an immediate or long-term influence on government policies, strategic goals, or community services. The forecast is an integral part of the annual budget process. An effective forecast allows for improved decision-making in maintaining fiscal discipline and delivering essential community services.”

The GFOA recommends that governments at all levels forecast major revenues and expenditures. The forecast should extend several years into the future. The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to stakeholders in the budget process.

The method of forecasting primarily utilized in developing each forecast is extrapolation. Extrapolation simply uses historical data to predict future behavior by projecting the trend forward. This method is utilized for both revenue and expenses. However, for certain revenue or expense accounts, hybrid forecasting is utilized. Hybrid forecasting combines knowledge-based forecasting (knowledge-based forecasting consists of using the forecaster's own knowledge and feel for the situation, rather than data and statistics, as the basis for the forecast) with a quantitative method of forecasting. Hybrid forecasting methods are very common in practice and can deliver superior results.

It is crucial to mention that forecasting is just that, a forecast or estimate. As we are all well aware, there are situations that are out of our control and in the blink of an eye – all can change. That was made evident with our most recent pandemic, COVID-19, of how life, forecasts, etc. can change in an instant. Despite COVID-19 drastically changing our financial forecast a few years ago, the Town was able to quickly re-analyze the situation and data, update the forecasts, and set Ashland on a new path.

General Fund Forecast

Section 19

Tax Levy	2024	2025	2026	2027	2028
Prior Year Levy	51,515,095	53,302,973	56,235,547	58,641,436	60,607,472
2.5% Increase	1,287,877	1,332,574	1,405,889	1,466,036	1,515,187
New Growth	500,000	1,600,000	1,000,000	500,000	500,000
TOTAL TAX BASE	53,302,973	56,235,547	58,641,436	60,607,472	62,622,658
Excluded Debt	4,284,286	4,284,286	4,284,286	4,284,286	4,284,286
LEVY LIMIT	57,587,259	60,519,833	62,925,722	64,891,757	66,906,944
Actual Levy Used					
State Aid					
Education - Distirbutions & Reimbursements					
Chapter 70	11,273,500	11,555,338	11,844,221	12,140,326	12,443,835
Charter Tuition Reimbursement	13,037	13,167	13,299	13,432	13,566
Offsets - Reserved for Direct Expenditure					
School Lunch	209,983	209,983	209,983	209,983	209,983
School Choice Receiving Tuition	11,496,520	11,778,488	12,067,503	12,363,741	12,667,384
General Government - Distributions & Reimbursements					
Unrestricted General Govt Aid	1,597,829	1,637,775	1,678,719	1,720,687	1,763,704
Veterans Benefits	47,774	48,252	48,734	49,222	49,714
Exemptions - VBS & Elderly	42,123	42,544	42,970	43,399	43,833
State Owned Land	175,070	176,821	178,589	180,375	182,179
General Government - Reserved for Direct Expenditure					
Public Libraries	44,574	44,574	44,574	44,574	44,574
Total State Aid	13,403,890	13,728,453	14,061,089	14,401,998	14,751,388
Local Receipts	4,354,000	4,441,080	4,529,902	4,620,500	4,712,910
Other Funds					
SPED Stabilization Fund - Transfer In	250,000				
General Stabilization Fund - Transfer in	0				
Bond Premium	22,112	22,112	22,112	22,112	22,112
Revolving/Receipts Reserved Accounts	267,976	267,976	267,976	267,976	267,976
Enterprise Funds - Transfer to General Fund	560,000	565,600	571,256	576,969	582,738
Community Preservation Funds - Debt	650,167	650,168	638,661	617,811	617,812
Total Other Funds	1,750,255	1,505,855	1,500,005	1,484,867	1,490,638
TOTAL REVENUE	77,095,403	80,195,221	83,016,717	85,399,123	87,861,880

General Fund Forecast

Section 19

Appropriated Expenses					
General Government	13,672,536	14,014,349	14,364,708	14,723,826	15,091,921
Ashland Public Schools	40,211,608	41,719,543	43,284,026	44,907,177	46,591,196
Keefe Tech	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Non-Excluded Debt Service	3,136,260	3,197,656	3,334,731	3,396,288	3,396,288
Excluded Debt Service	4,284,286	4,284,286	4,284,286	4,284,286	4,284,286
Capital Outlay	0	0	0	0	0
Benefits & Insurance	12,786,014	13,682,943	14,648,416	15,687,714	16,806,527
Health Insurance	7,645,763	8,257,424	8,918,018	9,631,459	10,401,976
Worker's Compensation	357,000	364,140	371,423	378,851	386,428
Other Insurance	750,000	750,000	750,000	750,000	750,000
Employee Retirement	3,973,251	4,251,379	4,548,975	4,867,403	5,208,122
Unemployment Compensation	60,000	60,000	60,000	60,000	60,001
Employee Fringe Benefits	0	0	0	0	0
Reserve Fund	450,000	450,000	450,000	450,000	450,000
Snow & Ice	285,200	285,200	285,200	285,200	285,200
Transfer to Other Funds					
Total Appropriated Expenses	76,175,904	78,983,977	82,001,367	85,084,491	88,255,419
Overlay	255,143	255,143	275,000	200,000	200,001
Offset - School Lunch	209,983	209,983	209,983	209,983	209,983
Offset - Library Aid	44,574	44,574	44,574	44,574	44,574
State Assessments & Charges	79,867	80,666	81,472	82,287	83,110
Transportation Authorities	178,268	180,051	181,851	183,670	185,506
Special Education	11,033	11,143	11,255	11,367	11,481
School Choice Sending Tuition	103,032	103,032	103,032	103,032	103,032
Charter School Sending Tuition	37,599	37,599	37,599	37,599	37,599
TOTAL ALL EXPENSES	77,095,403	79,906,168	82,946,133	85,957,003	89,130,705
Surplus (Deficit)	(0)	289,053	70,584	(557,880)	(1,268,825)

Water Enterprise Fund Forecast

Fund 6000	Water Enterprise Fund	2024	2025	2026	2027	2028
REVENUE						
41730	PENALTIES & INTEREST	25,000	25,000	25,000	25,000	25,000
41750	UTILITY LIENS INTEREST	0	0	0	0	0
42150	WATER USER CHARGES	2,575,000	2,575,000	2,575,000	2,575,000	2,575,000
42155	IRRIGATION CHARGE	285,000	285,000	285,000	285,000	285,000
42160	WATER PERMITS	40,000	40,000	40,000	40,000	40,000
42180	CROSS CONNECTION DEVICE	18,000	18,000	18,000	18,000	18,000
41760	FEES	15,000	15,000	15,000	15,000	15,000
42135	MISCELLANEOUS	0	0	0	0	0
42194	HOPKINTON SHARE	235,000	235,000	235,000	235,000	235,000
49905	RETAINED EARNINGS					
	TOTAL BUDGETED REVENUES	3,193,000	3,193,000	3,193,000	3,193,000	3,193,000
6000 - Water Enterprise Fund						
EXPENSES						
51130	Permanent Positions	604,944	617,043	629,384	641,971	654,811
51300	OT Recall/Beeper	40,000	40,800	41,616	42,448	43,297
51350	Beeper Allowance	16,000	16,320	16,646	16,979	17,319
51400	Longevity & Fringes	4,637	4,730	4,824	4,921	5,019
51900	Uniform Expense/ Allowances	4,000	4,080	4,162	4,245	4,330
	Subtotal: Personnel Costs	669,581	682,973	696,632	710,565	724,776
52000	Purchase of Services	5,100	5,355	5,623	5,904	6,199
52100	Utilities Expenses	250,000	262,500	275,625	289,406	303,877
52410	Maint. Service Contract	10,000	10,500	11,025	11,576	12,155
52450	Contracted Services	1,030,000	1,081,500	1,135,575	1,192,354	1,251,971
52710	Office Equipment Lease	1,000	1,050	1,103	1,158	1,216
52720	Radio Equipment Repair/ Parts	300	315	331	347	365
53410	Telephone Expenses	5,000	5,250	5,513	5,788	6,078
53800	Other Purchased Service	10,000	10,500	11,025	11,576	12,155
54000	Supplies	5,000	5,250	5,513	5,788	6,078
54150	Postage/ Stamps/ Regular Mail	1,400	1,470	1,544	1,621	1,702
54200	Office Supplies	500	525	551	579	608
54400	Auto Parts & Supplies	8,000	8,400	8,820	9,261	9,724
54450	Tools/ Hardware	5,000	5,250	5,513	5,788	6,078

Water Enterprise Fund Forecast

Fund 6000	Water Enterprise Fund	2024	2025	2026	2027	2028
54720	Asphalt/Hot-Top	7,500	7,875	8,269	8,682	9,116
54730	Gravel, Loam, Mulch	5,000	5,250	5,513	5,788	6,078
54740	Water Works Supply	75,000	78,750	82,688	86,822	91,163
55800	Miscellaneous Supplies	9,700	10,185	10,694	11,229	11,790
56965	Repairs and Maintenance	20,000	21,000	22,050	23,153	24,310
57000	Other Charges	25,000	26,250	27,563	28,941	30,388
57100	Travel Expenses	0	0	0	0	0
57300	Dues & Memeberships	1,000	1,050	1,103	1,158	1,216
57400	Training/Conf./Courses	2,500	2,625	2,756	2,894	3,039
57860	Expense Contingency	2,500	2,625	2,756	2,894	3,039
59710	Transfer to General Fund	273,621	287,302	301,667	316,751	332,588
	Subtotal:Expenses	1,753,121	1,840,777	1,932,816	2,029,457	2,130,930
58000	Capital Outlay	600,000	500,000	500,000	500,000	500,000
59150	Principal Long Term DE	78,000	80,000	42,000	45,000	45,000
59250	Interest on Notes	38,210	35,110	31,910	29,810	29,810
	Subtotal:Capital & Debt	716,210	615,110	573,910	574,810	574,810
	Total 6000: Water Enterprise	3,138,912	3,138,860	3,203,358	3,314,831	3,430,516
	Budgeted Surplus/Deficit	54,088	54,140	(10,358)	(121,831)	(237,516)

Sewer Enterprise Fund Forecast

6100 Sewer Enterprise Fund		2024	2025	2026	2027	2028
REVENUE						
41420	TAX LIENS	250,000	250,000	250,000	250,000	250,000
41730	PEN & INT-	75,000	75,000	75,000	75,000	75,000
42100	SEWER USER	5,750,000	5,750,000	5,750,000	5,750,000	5,750,000
41665	COMMITTED INTEREST	10,000	10,000	10,000	10,000	10,000
42080	SEWER LICENSES	1,000	1,000	1,000	1,000	1,000
42090	SEWER PERMITS	25,000	25,000	25,000	25,000	25,000
41615	SEWER BETTERMENTS	50,000	50,000	50,000	50,000	50,000
49905	RETAINED EARNINGS	445,000				
	TOTAL BUDGETED REVENUES	6,606,000	6,161,000	6,161,000	6,161,000	6,161,000
6100 - Sewer Enterprise Fund						
EXPENSES						
51130	Permanent Positions	604,944	617,043	629,384	641,971	654,811
51300	OT Recall/Beeper	15,000	15,300	15,606	15,918	16,236
51350	Beeper Allowance	20,000	20,400	20,808	21,224	21,649
51400	Longevity & Fringes	4,637	4,730	4,824	4,921	5,019
51900	Uniform Expense/ Allowances	4,000	4,080	4,162	4,245	4,330
	Subtotal: Personnel Costs	648,581	661,553	674,784	688,279	702,045
52000	Purchase of Services	10,000	10,500	11,025	11,576	12,155
52100	Utilities Expenses	70,000	73,500	77,175	81,034	85,085
52410	Maint. Service Contract	3,000	3,150	3,308	3,473	3,647
52450	Contracted Services	80,000	84,000	88,200	92,610	97,241
52453	Purchase Lab Tests	500	525	551	579	608
52710	Office Equipment Lease	1,000	1,050	1,103	1,158	1,216
52720	Radio Equipment Repair/ Parts	500	525	551	579	608
53410	Telephone Expenses	4,000	4,200	4,410	4,631	4,862
54000	Supplies	6,000	6,300	6,615	6,946	7,293
54150	Postage/ Stamps/ Regular Mail	600	630	662	695	729
54200	Office Supplies	300	315	331	347	365
54400	Auto Parts & Supplies	7,000	7,350	7,718	8,103	8,509
54450	Tools/ Hardware	6,000	6,300	6,615	6,946	7,293
54700	Chemicals/Treatment	45,000	47,250	49,613	52,093	54,698
54720	Asphalt/Hot-Top	0	0	0	0	0
54730	Gravel, Loam, Mulch	2,500	2,625	2,756	2,894	3,039

Sewer Enterprise Fund Forecast

Section 19

6100	Sewer Enterprise Fund	2024	2025	2026	2027	2028
55800	Miscellaneous Supplies	5,000	5,250	5,513	5,788	6,078
56950	MWRA Expense	2,983,380	3,132,549	3,289,176	3,453,635	3,626,317
56955	Framingham IMA Herbert	95,000	99,750	104,738	109,974	115,473
56965	Repairs and Maintenance	25,000	26,250	27,563	28,941	30,388
57000	Other Charges	0	0	0	0	0
57050	Framingham Sewer Assessment	1,430,000	1,587,300	1,761,903	1,955,712	2,170,841
57300	Dues & Mememberships	100	105	110	116	122
57400	Training/Conf./Courses	1,500	1,575	1,654	1,736	1,823
57860	Expense Contingency	25,000	26,250	27,563	28,941	30,388
59710	Transfer to General Fund	244,826	257,067	269,921	283,417	297,588
		5,046,206	5,384,316	5,748,770	6,141,923	6,566,362
58000	Capital Outlay	540,000	190,000	335,000	190,000	250,000
59***	New Debt Authorizations P&I					
59150	Principal Long Term Debt	290,000	290,000	280,000	275,000	270,000
59250	Interest on Notes	76,158	67,458	58,758	50,358	31,759
	Subtotal:Capital & Debt	906,158	547,458	673,758	515,358	551,759
	Total 6100: Sewer Enterprise	6,600,945	6,593,327	7,097,312	7,345,560	7,820,166
	Budgeted Surplus/Deficit	5,055	(432,327)	(936,312)	(1,184,560)	(1,659,166)
	<i>**Not included in forecast in potential capital project for Framingham Wastewater alternative of \$10M slotted in FY20</i>					

Rubbish Recycling Enterprise Fund

Section 19

Fund 6200	Rubbish & Recycling	2024	2025	2026	2027	2028
REVENUES						
43367	Rubbien Liens	42,000	42,000	42,000	42,000	42,000
41367	Penalties and Interest	5,000	5,000	5,000	5,000	5,000
41741	Rubbish Demands	15,000	15,000	15,000	15,000	15,000
41775	Utility Interest	5,000	5,000	5,000	5,000	5,000
43285	Rubbish Bag Fees	653,873	653,873	653,873	653,873	653,873
43290	Rubbish Collection Fees	1,067,634	1,067,634	1,067,634	1,067,634	1,067,634
49905	Retained Earnings					
	Subtotal: Revenues	1,788,507	1,788,507	1,788,507	1,788,507	1,788,507
EXPENSES						
51190	Salaries	30,092	30,694	31,308	31,934	32,573
51400	Longevity	300	300	300	300	300
	Subtotal:Personnel	30,392	30,994	31,608	32,234	32,873
52910	Trash Removal	1,716,000	1,784,640	1,856,026	1,930,267	2,007,477
52930	Hazardous Waste	26,250	26,775	27,311	27,857	28,414
59710	Transfer to General	13,079	13,210	13,342	13,475	13,610
	Subtotal:Expenses	1,755,329	1,824,625	1,896,678	1,971,599	2,049,501
Total 6200: Rubbish & Recycling		1,785,721	1,855,619	1,928,286	2,003,833	2,082,374
Budgeted Surplus/Deficit		2,786	(67,112)	(139,779)	(215,326)	(293,867)

Athletic Fields Enterprise Fund

Section 19

Fund 6300	Account Description	2023	2024	2025	2026	2027
REVENUES						
46490	Field Rentals	50,000	75,000	100,000	100,000	100,000
	Retained Earnings	50,000	60,000	10,000	15,000	20,000
		100,000	135,000	110,000	115,000	120,000
EXPENSES						
51130	Salaries	56,357	66,267	68,918	71,674	74,541
51300	Overtime & Recall/ Beeper	1,000	1,000	1,040	1,082	1,125
51900	Uniform Allowance	500	500	520	541	562
51400	Longevity	280	280	280	280	280
	Subtotal:Personnel	58,137	68,047	70,758	73,577	76,509
52450	Contracted Services	20,000	20,000	21,000	22,050	23,153
54400	Auto Parts & Supplies	2,000	2,000	2,100	2,205	2,315
54450	Tools/ Hardware	2,000	2,000	2,100	2,205	2,315
54730	Gravel, Loam, Mulch	2,000	2,000	2,100	2,205	2,315
55800	Miscellaneous Supplies	2,000	2,000	2,100	2,205	2,315
58500	Capital	7,500	30,000	7,500	7,500	7,500
59710	Transfer to GF - Indirects	5,591	5,591	5,703	5,817	5,933
	Subtotal:Expenses	41,091	63,591	42,603	44,187	45,847
Total 6300: Athletic Fields Enterprise		99,228	131,638	113,361	117,764	122,355
BUDGETED SURPLUS/DEFICIT		772	3,362	-3,361	-2,764	-2,355

Stormwater Enterprise Fund

Section 19

Fund 6500 Stormwater Enterprise Fund		FY24	FY25	FY26	FY27	FY28
REVENUES						
43300	Stormwater Fees	332,460	332,460	332,460	332,460	332,461
49905	Retained Earnings	10,000				
	Subtotal: Revenues	342,460	332,460	332,460	332,460	332,461
EXPENSES						
Object Code	Account Description					
51130	Salaries	212,201	216,445	220,774	225,189	229,693
51400	Longevity	1,680	1,714	1,748	1,783	1,818
51900	Uniform Expense/Allowance	2,000	2,040	2,081	2,122	2,165
	Subtotal: Personnel	215,881	220,199	224,603	229,095	233,677
52000	Purchase of Services	14,000	14,280	14,566	14,857	15,154
52450	Contracted Services	73,000	74,460	75,949	77,468	79,018
54000	Supplies	3,500	3,570	3,641	3,714	3,789
54150	Postage	3,500	3,570	3,641	3,714	3,789
54450	Tools/Hardware	2,000	2,040	2,081	2,122	2,165
54710	Concerte (Cement)	1,000	1,020	1,040	1,061	1,082
54720	Ashphalt	2,000	2,040	2,081	2,122	2,165
57400	Training, Conferences, Courses	4,000	4,080	4,162	4,245	4,330
58000	Capital Outlay	23,579	24,051	24,532	25,022	25,523
	Subtotal: Expenses	126,579	129,111	131,693	134,327	137,013
29270	Encumbrances					
	Total Stormwater Expenses	342,460	349,309	356,295	363,421	370,690
BUDGETED SURPLUS/DEFICIT						
		0	-16,849	-23,835	-30,961	-38,229

Cable Enterprise Fund

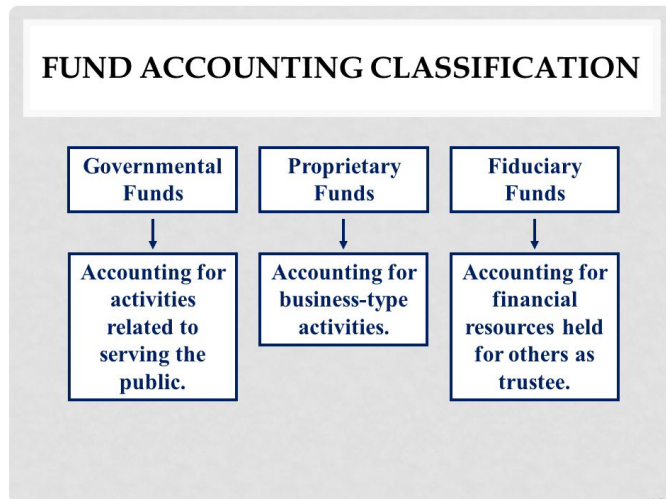
Section 19

Fund 6400	Cable Enterprise Fund	FY24	FY25	FY26	FY27	FY28
REVENUES						
44555	Town Revenues					
44565	Studio Revenues	350,000	350,000	350,000	350,000	350,000
45805	Interest - Studio					
49710	Transfer From General Fund					
35900	Retained Earnings	195,000	195,000	195,000	195,000	195,000
	Subtotal: Revenues	545,000	545,000	545,000	545,000	545,000
EXPENSES						
Object Code	Account Description					
54555	Town Expenses	45,000	45,000	45,000	45,000	45,000
54565	Studio Expenses	500,000	500,000	500,000	500,000	500,000
59710	Transfer to General Fund	-	-	-	-	-
56284	Interest - Expenses	-	-	-	-	-
	Subtotal: Expenses	545,000	545,000	545,000	545,000	545,000
	Total Stormwater Expenses	545,000	545,000	545,000	545,000	545,000
BUDGETED SURPLUS/DEFICIT		0	0	0	0	0

SECTION 20 – APPENDICES



Fund Descriptions



The financial operations of the Town are organized into funds, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds listed below.

Governmental Funds

Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the Town: the General Fund, Special

Revenue Funds, Permanent Funds, and the Capital Project Funds.

Governmental Fund Types



- 1) General Fund
- 2) Capital Projects Fund
- 3) Permanent Fund
- 4) Special Revenue Fund
- 5) Debt Service Fund



General Fund: The General Fund is the major operating fund of the Town government and it encompasses a majority of Town operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town’s departments including the Schools are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town’s Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains

revolving funds for a number of purposes including Council on Aging, Planning Department, Animal Control, Community Center, Recreation Department, and various school funds.

2. **Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include property insurance claims greater than \$150,000, monies from Cemetery sale of lots and graves, and dog licenses.

3. **School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the Title I grant, Teacher Quality, and SPED grants.

4. **Other Intergovernmental Funds:** These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.

5. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, and gifts made to specific departments. This category also includes the Community Preservation Fund.

Permanent Funds: Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times such funds are referred to as "Trust" funds, and the acceptance of such funds generally involves acceptance by Town Meeting for each fund's individual requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

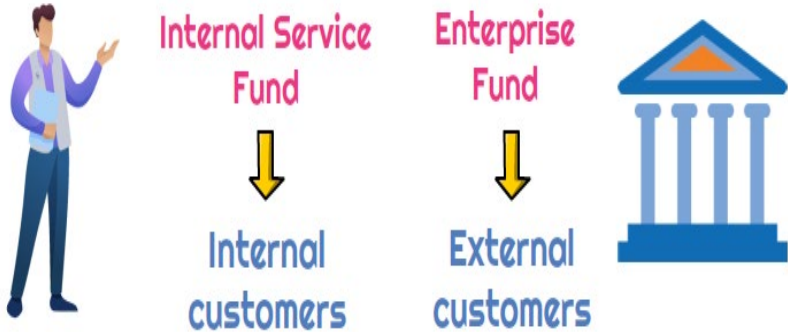
1. **Expendable Trust Funds:** These account for the expendable income portion of the permanent funds. This account is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.
2. **Non-expendable Trusts:** These account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category.

Capital Project Funds: The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund or Chapter 90 Highway Funds. The source of funding for these funds are primarily proceeds from the Town's issuance of bonds, but may also be derived from private sources, grants, or transfers from other Town funds.

Proprietary (Enterprise) Funds

Proprietary (Enterprise) Funds: Proprietary Funds cover the town’s “business-type” activities, and are referred to as such in the financial statements. These statements comprise of the Water and Sewer Enterprise Funds of the Town and Athletic Field and Trash Enterprise Fund, which are considered non-major funds.. All direct and indirect costs including overhead of each service are intended to be

Proprietary Fund Types



captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of the Enterprise Fund accounting for the Water, Sewer, Trash, Athletic Fields Cable Access, and Stormwater Enterprise Fund.

Fiduciary Funds

Fiduciary Funds

Investment Trust Funds

These funds will be used to account for investments.



Pension Tust Funds

These funds will be used to account for resources of defined benefit plans, defined contribution plans, post-employment benefit funds and other employee benefit plans.



Private Purpose Trust Fund

These funds will be assigned to all other trust funds when principal and income are used for the benefit of specific individuals or private organizations.



Custodial Funds

Custodial funds will account for resources that are being temporarily held by another governmental unit.



Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the Town maintains only Agency Funds,

such funds for “special detail” for overtime labor billed to outside parties, collection of Deputy Fees payable to the Deputy Collector, and firearms licenses payable to the Commonwealth.

Basis of Accounting

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers that property taxes are available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as liabilities in the fiscal years that the payments are due.

The full accrual basis of accounting is used for the Town's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgeting

An annual budget is adopted for the Town's General and Enterprise Funds. Although legislative approval is required for capital projects, borrowing authorizations, and other warrant articles, annual budgets are not prepared for any other fund. The Community Preservation Committee recommends spending from the Community Preservation Act Fund, the related spending for such purposes is approved article by article versus the adoption of an annual consolidated budget.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Changes in Fund Balance

General Fund

Fiscal Year	6/30/2022	6/30/2021	Change
Estimated Total Fund Balance	16,000,000	14,595,386	1,404,614
The total fund balance of the general fund is estimated to change by \$1.4 million.			
Key factors for this anticipated change are as follows:			
Use of free cash as a funding source:		(\$2,211,386)	
Use of restricted fund balance as a funding source:		(42,000)	
Revenues in excess of budget:		600,000	
Expenditures less than budget:		1,500,000	
Change in encumbrances:		1,400,000	
Change in stabilization accounts:		<u>158,000</u>	
Total		\$1,404,614	

The Town defines ‘fund balance’ as what is left over after the fund’s assets have been used to meet its liabilities. Free cash represents the remaining, unrestricted funds from operations.

It is important to note that while the General Fund’s fund balance on the preceding GAAP based statements is a measure of resources that are available to the Town on a long-term basis, the full amount is not available for appropriation in its entirety on a statutory basis. Under Massachusetts General Law, the Massachusetts Department of Revenue (DOR) certifies the amount available, which is referred to as “Free Cash”. This certified amount is available for appropriation by the legislative body.

The Town estimates \$1,500,000 in free cash in FY24.

The Department of Revenue recommends that under sound financial practices the Town should strive to generate free cash in an amount equal to 3-5% of its annual budget. Further, free cash would not be depleted in any year and as a non-recurring revenue source it should be used for one-time expenditures, a capital purpose or to replenish other reserves.

The Town of Ashland implemented a free cash and reserves policy in December 2013 which outlines the use of free cash. The table below depicts the use of free cash in accordance with the Reserves Policy.

Fund Balances and Descriptions

Section 20

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022
Certified Free Cash as of June 30 prior year	1,297,941	1,034,083	1,955,331	1,670,758	1,722,236	2,796,829	2,025,302	2,107,749
General Stabilization Fund	908,559	620,449	1,173,198	410,000	275,000	235,000	1,215,181	80,000
OPEB Trust Fund	194,691	103,408	195,533	378,227	434,171	768,549	202,530	533,325
SPED Stabilization Fund					110,719			
Capital Stabilization Fund		155,112				500,000		
General Fund capital outlay account	194,691	155,112	586,599	632,531	557,346	993,280	607,591	1,244,424
One Time Use Kindergarten Revolving Fund				250,000				
Mindess School								250,000
Subsidize Stormwater Enterprise Fund					150,000			
Purchase of Land					195,000	300,000		

Enterprise Fund

The retained earnings, for an Enterprise Fund, is the portion of Net Assets Unrestricted that is certified by the Department of Revenue as available for appropriation. Certification requires submission of a June 30 balance sheet. Once certified, retained earnings may be appropriated through the following June 30.

Retained earnings may be appropriated to:

1. Fund direct costs of the enterprise for the current fiscal year;
2. Fund costs appropriated in the General Fund operating budget and allocated to the enterprise fund for the current fiscal year;
3. Reimbursement to the General or other funds for subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior, fiscal years.

The following table represents certified retained earnings for each year. For example, retained earnings in FY2015 represents certified retained earnings as of June 30th of the prior year and is available to be spent in FY2015.

Fiscal Year	7/1/2014	7/1/2015	7/1/2016	7/1/2017	7/1/2018	7/1/2019	7/1/2020	7/1/2021	7/1/2022
Water	1,155,627	950,232	1,426,396	1,984,445	2,134,821	2,234,302	1,765,029	1,809,573	1,838,025
Sewer	720,879	507,190	208,614	323,698	428,015	484,352	775,437	1,539,446	2,154,864
Solid Waste	472,165	487,613	615,061	790,959	933,499	967,105	781,082	563,267	306,776
Athletic Fields	38,487	121,551	150,949	215,714	259,340	279,847	252,246	176,259	187,376
Cable Access				273,934	286,495	308,237	350,869	261,417	271,587
Stormwater						4,968	68,619	125,280	186,637

LIST OF TERMS

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB): Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation: An authorization granted by the town meeting or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Full and Fair Cash Value)

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

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

Glossary of Terms, Abbreviations, and Acronyms Section 20

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Anticipation Note (BAN): Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Bond Authorization: The action of town meeting authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer or selectmen. (See Bond issue)

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books.

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

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Budget Message: A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Budget Unit: A board or department to which the municipality's legislative body appropriates funds.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvements Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

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

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certification: Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or overissue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Certification)

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

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls. (See Cherry Sheet Assessments, Estimated Receipts)

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items: Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)

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

Classification of the Tax Rate: Each year, the Selectmen vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Community Preservation Act (CPA): Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)

Community Preservation Fund: A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Conservation Fund: A town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The

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money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Authorization: Formal approval by a two thirds vote of town meeting to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit: The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. (See DOR IGR 08-101)

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

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Estimated Receipts: A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Excess and Deficiency (E&D): Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.

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

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

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

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

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Free Cash: (Also Budgetary Fund Balance) Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

Full and Fair Cash Value (FFCV): Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

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

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

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.

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

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Governing Body: A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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

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

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

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

Local Appropriation Authority: In a town, the town meeting has the power to appropriate funds, including the authorization of debt.

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

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Massachusetts Municipal Depository Trust: An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

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

Municipal Revenue Growth Factor (MRGF): An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L.: Massachusetts General Laws.

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993) Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY 2007 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY 2007 levy limit, the FY 2006 tax rate is used in the calculation.

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

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

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

Offset Receipts: A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected

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for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

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

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

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

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve for Abatements and Exemptions: (See Overlay)

Reserve Fund: An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)

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

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

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

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

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

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

Special Assessments: (See Betterments)

Special Exclusion: For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet): A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title (or Tax Taking): A collection procedure that secures a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure: The procedure initiated by a town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are over due. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

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Triennial Certification: The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

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

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

Undesignated Fund Balance: Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Uniform Municipal Accounting System (UMAS): UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

Glossary of Terms, Abbreviations, and Acronyms Section 21

LIST OF ABBREVIATIONS AND ACRONYMS	
Admin.	Administrative or Administration
Asst.	Assistant
AP	Accounts Payable
ATB	Appellate Tax Board
BAN	Bond Anticipation Note
BOA	Bureau of Local Accounts
DOR	Department of Revenue
IOD	Injured on Duty
DPW or PW	Department of Public Works
PS	Public Safety
COA	Council on Aging
TM	Town Manager
OPEB	Other Post-Employment Benefits
IT	Information Technology
Dev	Development
FY	Fiscal Year
MGL	Massachusetts General Law
CPA	Community Preservation Act
FinCom	Finance Committee
BOS	Board of Selectmen
Reimb.	Reimbursement
Exp.	Expenditure
Oth.	Other
Dep	Department
ATM	Annual Town Meeting
Bd.	Board
Dept.	Department
REC	Recreation
Prop. Maint	Property Maintenance
Hwy	Highway
Accou	Account
Voc	Vocational
Fam	Family
Bldgs	Buildings
Compensati	Compensation
C.O.L.A.	Cost of Living Adjustment
CIP	Capital Improvement Plan
QECB	Qualified Energy Conservation Bond
FTE	Full Time Equivalents
HR	Human Resources
Conf.	Conferences
EPA	Environmental Protection Agency
NPDES	National Pollutant Discharge Elimination System
FAQs	Frequently Asked Questions

Glossary of Terms, Abbreviations, and Acronyms Section 21

Con Comm.	Conservation Commission
GIS	Geographical Information Systems
Misc.	Miscellaneous
CPT	Cemetery, Parks, and Trees
Tech	Technician or Technical
Equip	Equipment
MWRA	Massachusetts Water Resources Authority
Rte.	Route
Gen Gov.	General Government
GIC	Group Insurance Commission
Comp.	Company
MA	Massachusetts
Res	Reserved
Gov't	Government
Y&F	Youth and Family
VBS	Veterans, Blind, Surviving Spouse
Improv.	Improvement