

ASHLAND TOWN HALL

Town of Ashland

Town Manager's Budget for Fiscal Year 2027

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Town Manager's Budget for Fiscal Year 2027

Town of Ashland,
Massachusetts

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GENERAL FUND OVERVIEW

Section 1 | FY2027 Annual Budget | Revenue and Expenditure Summary

Town of Ashland,
Massachusetts

	FY25 Actuals	2026 Recap	2027 Town Manager	% Change	\$ Change
Prior Year Levy	53,136,273.00	54,791,264.83	56,915,734.45	3.88%	2,124,469.62
2.5% Increase	1,328,406.83	1,369,781.62	1,422,893.36	3.88%	53,111.74
New Growth	326,585.00	754,688.00	900,000.00	19.25%	145,312.00
2.5% Override	-	-	2,750,000.00	-	-
TOTAL TAX BASE	54,791,264.83	56,915,734.45	61,988,627.81	8.91%	5,072,893.36
Excluded Debt	3,563,708.00	3,571,883.00	3,584,670.00	0.59%	20,962.00
Allowable LEVY LIMIT	58,363,147.83	60,479,442.45	65,573,297.81	8.42%	5,093,855.36
Actual	60,204,912.05	58,356,037.62	-	-	5,368,385.76
State Aid					
Education, Distributions & Reimbursements					
Chapter 70	11,570,628.00	11,996,178.00	12,207,528.00	1.76%	211,350.00
Charter Tuition Reimbursement	42,028.00	22,744.00	15,704.00	30.95%	(7,040.00)
School Choice Receiving Tuition	264,035.00	264,426.00	419,115.00	58.50%	154,689.00
General Government, Distributions & Reimb.					
Unrestricted General Govt Aid	1,665,126.00	1,683,442.00	1,725,429.00	2.49%	41,987.00
Veterans Benefits	22,391.34	35,042.00	50,985.00	45.50%	15,943.00
Exemptions, VBS & Elderly	81,732.00	70,955.00	67,101.00	5.43%	(3,854.00)
State Owned Land	179,261.00	183,926.00	188,686.00	2.59%	4,760.00
General Government, Res. for Direct Exp.					
Public Libraries	50,661.00	50,313.00	52,910.00	5.16%	2,597.00
Total State Aid	13,875,862.34	14,307,026.00	14,727,458.00	-	-
Local Receipts					
Local Receipts	5,371,698.95	6,273,457.93	5,494,000.00	2.28%	122,301.05
Total Local Receipts	5,371,698.95	6,273,457.93	5,494,000.00	-	-
Other Sources					
Overlay Surplus	350,000.00	150,000.00	-	100.00%	(150,000.00)
ARPA Funding	-	3,833,925.00	-	-	-
SPED Stabilization Fund Transfer In	250,000.00	300,000.00	300,000.00	0.00%	-
General Stabilization Fund Transfer In	-	2,256,720.00	1,440,256.00	36.18%	(816,464.00)
Revolving/Receipts Reserved Accounts	237,975.00	267,976.00	225,000.00	5.45%	(12,975.00)
Enterprise Funds Transfer to General Fund	576,800.00	575,800.00	576,800.00	0.00%	-

Community Preservation Funds, Debt	638,661.00	617,811.00	604,386.00	- 2.17%	(13,425.00)
Total Other Funds	5,916,362.00	4,139,306.00	3,146,442.00	-	-
Encumbrances	2,088,493.13	-	-	-	-
Free Cash	2,792,803.00	-	-	-	-
TOTAL REVENUE	89,310,126.23	84,297,473.40	88,941,197.81	-	-

	FY25 Actuals	2026 Recap	2027 Town Manager	% Change	\$ Change
Appropriated Expenses					
General Government	14,436,254.40	14,625,497.00	15,373,383.35	5.11%	747,886.35
Ashland Public Schools	42,121,306.05	44,486,864.00	47,236,864.00	6.18%	2,750,000.00
Keefe Tech	1,287,576.00	1,247,354.00	1,644,179.00	31.81%	396,825.00
Non-Excluded Debt Service	2,897,055.00	2,904,731.00	2,569,104.02	-11.55%	(335,626.98)
Excluded Debt Service	4,343,995.00	4,335,820.00	4,334,670.00	-0.03%	(1,150.00)
Capital Outlay	918,528.00	-	-	-	-
Benefits & Insurance	13,592,067.12	14,712,662.00	15,920,106.96	8.21%	1,207,444.96
Reserve Fund	400,000.00	450,000.00	450,000.00	0.00%	-
Snow & Ice	685,190.67	285,200.00	285,200.00	0.00%	-
Total Appropriated Expenses	80,681,972.24	83,048,128.00	87,813,507.33	-	-
Overlay	300,000.00	210,000.00	200,000.00	-4.76%	(10,000.00)
Offset, School Choice	264,035.00	264,426.00	419,115.00	58.50%	154,689.00
Offset, Library Aid	50,661.00	50,313.00	52,910.00	5.16%	2,597.00
State Assessments & Charges	79,848.00	83,151.00	95,484.00	14.83%	12,333.00
Transportation Authorities	158,703.00	162,031.00	157,940.00	-2.52%	(4,091.00)
Special Education	657.00	692.00	14,675.00	2020.66%	13,983.00
School Choice Sending Tuition	133,344.00	122,526.00	154,761.00	26.31%	32,235.00
Charter School Sending Tuition	56,156.00	45,543.00	32,805.00	-27.97%	(12,738.00)
Transfer to Other Funds	2,792,803.00	-	-	-	-
Encumbrances	1,944,966.04	-	-	-	-
TOTAL ALL EXPENSES	86,463,145.28	83,986,810.00	88,941,197.33	-	-

GENERAL FUND OVERVIEW

Section 2 | FY2027 Annual Budget | All Departments by Appropriation

\$87,813,507

FY2027 TM Proposed | +\$4,068,641 (+4.9%)

Overview

The FY2027 Town Manager Proposed Budget for the General Fund totals \$87,813,507, an increase of \$4,068,641 (+4.9%) over the FY2026 appropriation of \$83,744,866. The budget is organized across nine functional categories. The largest driver of year-over-year growth is Education, which accounts for \$3,146,825 of the total increase, reflecting both the operating override of \$2,750,000 for the Ashland Public Schools and a contractual increase of \$396,825 for the Keefe Technical High School assessment. Benefits and Insurance increases \$1,207,445, driven primarily by the Group Health Insurance line (+ \$774,400) and the Employee Retirement assessment (+\$352,045). Public Safety increases \$400,000, with the Fire Department budget restored to a level that fully funds authorized positions. Partially offsetting these increases are reductions in Debt Service (-\$336,777), Capital Outlay (-\$696,738), and Planning (-\$45,973).

The FY2027 budget includes \$0 for Capital Outlay, which will be funded through free cash in the fall. The Recreation Department appropriation also shows \$0 in the FY2027 proposed budget; the department is being transitioned to a self-sustaining revolving fund model.

FY2027 Appropriations by Department

FY2027 Proposed reflects the Town Manager recommended budget inclusive of the \$2,750,000 Proposition 2½ operational override. Recreation (01630) shows \$0 reflecting transition to a revolving fund. Capital Outlay (01930) shows \$0; capital investment is deferred in the FY2027 general fund budget until the appropriation of free cash is done in the Fall Special Town Meeting.

Department	Org	FY2025 Actual	FY2026 Budget	FY2027 Proposed	Change
General Government					
Town Manager's Office	01123	\$662,398	\$654,432	\$667,556	+\$13,124
Town Accountant	01135	\$190,750	\$203,315	\$210,815	+\$7,500
Central Purchasing	01138	\$86,759	\$74,500	\$79,500	+\$5,000
Telecommunications	01139	\$91,500	\$100,000	\$102,000	+\$2,000
Assessors	01141	\$300,806	\$311,262	\$368,512	+\$57,250
Treasurer / Finance Director	01145	\$212,967	\$245,772	\$245,772	-
Town Counsel	01151	\$141,888	\$200,000	\$200,000	-
Information Technology	01155	\$643,728	\$705,830	\$715,830	+\$10,000
Town Clerk	01161	\$166,427	\$173,068	\$178,119	+\$5,051
Elections and Town Meeting	01162	\$34,816	\$40,000	\$40,000	-
Board of Registrars	01163	\$10,873	\$15,500	\$15,500	-
Conservation Commission	01171	\$89,751	\$108,812	\$108,812	-
Open Space Committee	01172	\$0	\$450	\$450	-
Planning and Economic Dev.	01175	\$193,297	\$219,057	\$173,084	(\$45,973)
Human Resources	01180	\$291,983	\$300,065	\$273,250	(\$26,815)
Public Buildings and Property	01192	\$729,838	\$674,164	\$932,864	+\$258,700
Finance Committee Reserve	01132	\$400,000	\$450,000	\$450,000	-
Subtotal - General Government		\$4,247,781	\$4,476,227	\$4,762,064	+\$285,837
Public Safety					
Police Department	01210	\$4,037,606	\$4,552,889	\$4,652,889	+\$100,000

Fire Department	01220	\$3,543,148	\$2,912,356	\$3,212,356	+\$300,000
Inspectional Services	01241	\$197,667	\$198,476	\$198,476	-
Subtotal - Public Safety		\$7,778,421	\$7,663,721	\$8,063,721	+\$400,000
Education					
Ashland Public Schools	01300	\$42,121,306	\$44,486,864	\$47,236,864	+\$2,750,000
Keefe Technical High School	01399	\$1,287,576	\$1,247,354	\$1,644,179	+\$396,825
Subtotal - Education		\$43,408,882	\$45,734,218	\$48,881,043	+\$3,146,825
Public Works					
DPW Administration	01421	\$123,282	\$132,979	\$132,979	-
Highway Division	01422	\$618,319	\$737,902	\$750,902	+\$13,000
Snow and Ice Removal	01423	\$685,191	\$285,200	\$285,200	-
Street Lighting	01424	\$75,024	\$45,000	\$55,000	+\$10,000
Highway Fuel	01429	\$162,205	\$182,000	\$187,000	+\$5,000
Cemetery, Parks and Trees	01491	\$321,248	\$367,983	\$427,983	+\$60,000
Subtotal - Public Works		\$1,985,269	\$1,751,064	\$1,839,064	+\$88,000
Health and Human Services					
Board of Health	01510	\$202,583	\$222,536	\$225,436	+\$2,900
Council on Aging	01541	\$177,989	\$191,693	\$211,450	+\$19,757
Veterans' Services	01543	\$95,657	\$102,850	\$137,500	+\$34,650
Prevention and Human Svcs.	01544	\$208,547	\$239,617	\$240,617	+\$1,000
Subtotal - Health and Human Services		\$684,776	\$756,696	\$815,003	+\$58,307
Culture and Recreation					
Public Library	01610	\$499,542	\$503,731	\$503,731	-
Recreation Department	01630	\$79,655	\$84,258	\$0	(\$84,258)
Subtotal - Culture and Recreation		\$579,197	\$587,989	\$503,731	(\$84,258)
Debt Service					
Debt Service	01710	\$7,241,050	\$7,240,551	\$6,903,774	(\$336,777)
Subtotal - Debt Service		\$7,241,050	\$7,240,551	\$6,903,774	(\$336,777)
Benefits and Insurance					
Employee Retirement	01911	\$4,102,635	\$4,400,562	\$4,752,607	+\$352,045
Workers' Compensation	01912	\$271,991	\$265,000	\$285,000	+\$20,000
Unemployment Comp.	01913	\$77,915	\$40,000	\$75,000	+\$35,000
Group Health Insurance	01915	\$8,299,453	\$8,953,600	\$9,728,000	+\$774,400
Property and Liability Ins.	01945	\$840,072	\$1,053,500	\$1,079,500	+\$26,000
Subtotal - Benefits and Insurance		\$13,592,066	\$14,712,662	\$15,920,107	+\$1,207,445
Capital and Reserves					
Capital Outlay	01930	\$918,528	\$696,738	\$0	(\$696,738)
Salary Contingency	01960	\$246,000	\$125,000	\$125,000	-
Subtotal - Capital and Reserves		\$1,164,528	\$821,738	\$125,000	(\$696,738)
TOTAL - GENERAL FUND		\$80,681,970	\$83,744,866	\$87,813,507	+\$4,068,641

FY2027 Budget Summary by Function

Function	FY2025 Actual	FY2026 Budget	FY2027 Proposed	Change
General Government	\$4,247,781	\$4,476,227	\$4,762,064	+\$285,837
Public Safety	\$7,778,421	\$7,663,721	\$8,063,721	+\$400,000
Education	\$43,408,882	\$45,734,218	\$48,881,043	+\$3,146,825
Public Works	\$1,985,269	\$1,751,064	\$1,839,064	+\$88,000
Health and Human Services	\$684,776	\$756,696	\$815,003	+\$58,307
Culture and Recreation	\$579,197	\$587,989	\$503,731	(\$84,258)
Debt Service	\$7,241,050	\$7,240,551	\$6,903,774	(\$336,777)
Benefits and Insurance	\$13,592,066	\$14,712,662	\$15,920,107	+\$1,207,445
Capital and Reserves	\$1,164,528	\$821,738	\$125,000	(\$696,738)
TOTAL	\$80,681,970	\$83,744,866	\$87,813,507	+\$4,068,641

Figures may not sum precisely due to rounding.

ECONOMIC AND FINANCIAL ENVIRONMENT
 Section 3 | FY2027 Town Manager Proposed Budget

Town of Ashland,
 Massachusetts

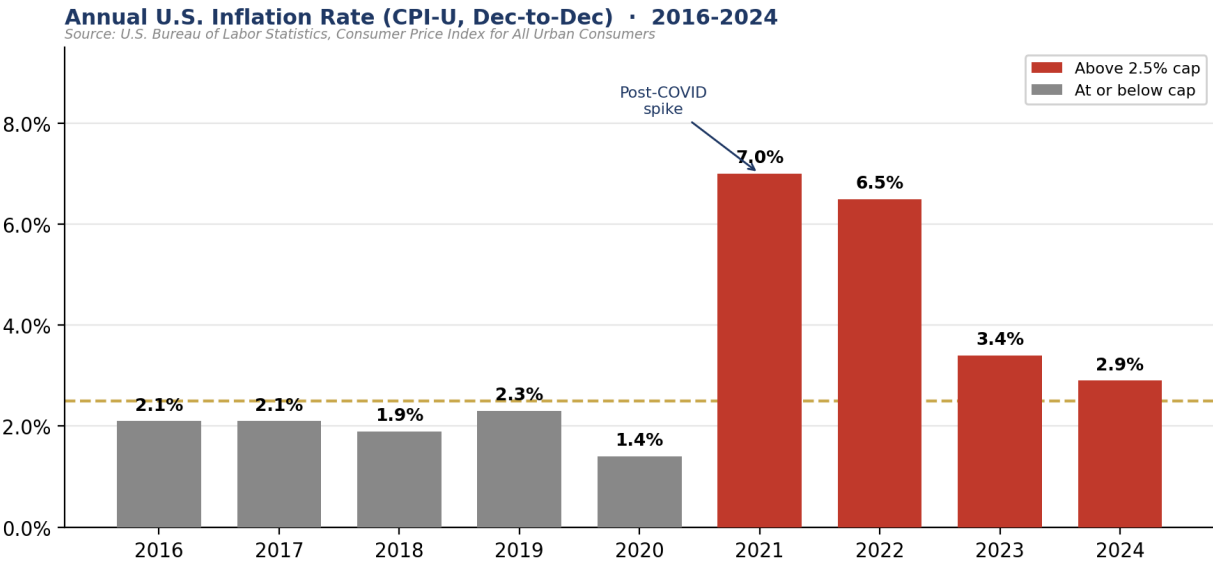
Overview

The FY2027 budget is prepared against a national and regional economic backdrop that has fundamentally changed the fiscal calculus for Massachusetts municipalities. Post-pandemic inflation, elevated construction and labor costs, a sustained period of above-cap health insurance and pension cost growth, and the exhaustion of federal relief funding have converged to create structural pressure that the Proposition 2½ levy limit was not designed to absorb. This section documents the external forces at work, drawing on federal economic data, national healthcare cost benchmarks, and current Massachusetts state aid figures to frame the fiscal challenge Ashland faces.

National Economic Environment: Inflation and the 2.5% Cap

Proposition 2½ was enacted in 1980, when the relevant policy question was runaway municipal spending. The law's 2.5% annual growth cap on the property tax levy was designed to be slightly above typical municipal cost growth. For most of the 2010s, that assumption held. General inflation ran 1% to 2% per year, and the cap provided a modest cushion. That relationship broke down starting in 2021.

The chart below shows annual U.S. CPI inflation from 2016 through 2024. In four consecutive years, 2021 through 2024, general inflation exceeded the Prop 2½ cap. Cumulative CPI growth from 2020 through 2024 was approximately 22%. Every dollar Ashland spent on supplies, materials, contracts, utilities, and maintenance cost 22% more at the end of that period than at the start. The levy cap compounded at 2.5% per year over the same period generated only 13% additional revenue.



Source: U.S. Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U), December-to-December annual rates. 2025 figure reflects the most recent available 12-month reading (February 2026: 2.4%).

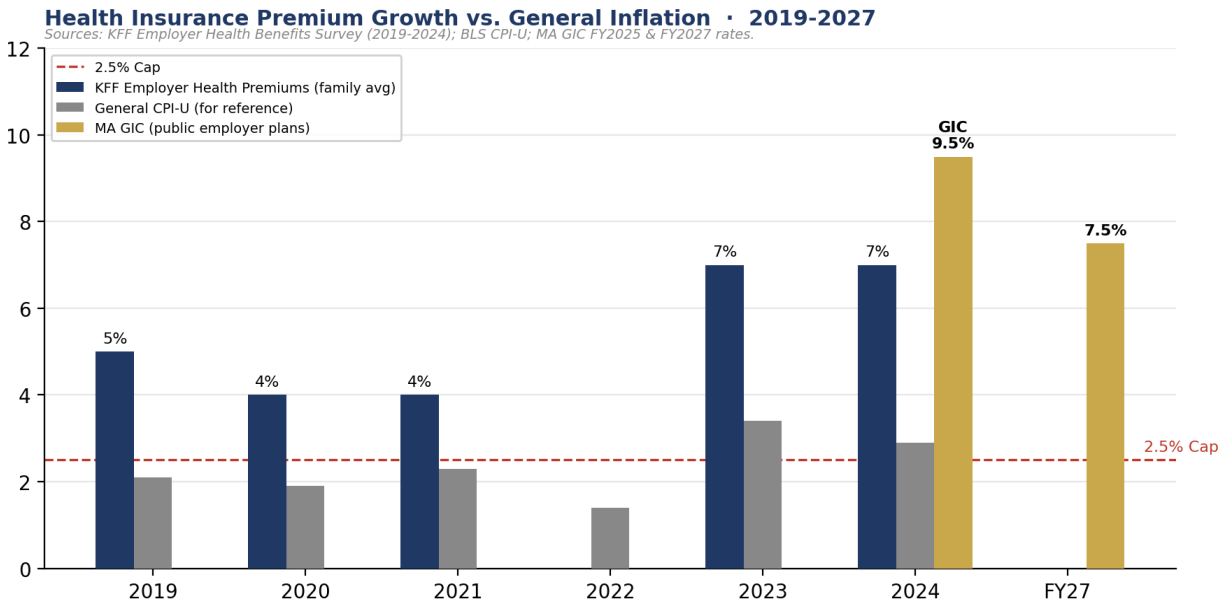
Even with inflation now moderating to approximately 2.4% as of February 2026, the structural problem persists. A municipality does not recover ground lost in high-inflation years simply because inflation slows. The cost base was permanently elevated between 2021 and 2023. Future levy growth of 2.5% starts from that higher floor, still barely above current inflation, and well below the rate at which personnel, healthcare, and pension costs continue to grow.

Health Insurance: A Persistent Above-Cap Cost Driver

Health insurance represents Ashland's single largest non-personnel operating cost at \$9.7 million in FY2027. It has grown at above-cap rates for most of the past five years, and current projections suggest this pressure will continue. This is not an Ashland-specific problem. It reflects structural forces in the national and state healthcare markets that no municipality can fully control.

The chart below shows annual health insurance premium growth nationally (KFF Employer Health Benefits Survey) against general CPI and the Prop 2½ cap. Health insurance premiums grew 6-7% in both 2023 and 2024 nationally, the second consecutive year of 7% family premium growth. Since 2019, employer-sponsored premiums have risen a cumulative 24% nationally. Locally, the Massachusetts Group Insurance Commission raised non-Medicare plan premiums 9.5% for FY2025, and approved a 7.5% weighted average increase for FY2027, even after eliminating GLP-1 drug coverage to contain costs.

However, the GIC still represents significant savings compared to if the Town had stayed with its previous insurance group. It should also be mentioned that Ashland compares rates every three years, and each time the GIC has been the best option related to price.



Sources: KFF Employer Health Benefits Survey (2019-2024); BLS CPI-U; MA Group Insurance Commission FY2025 and FY2027 rate announcements. GIC FY2027 rate of 7.5% is the weighted average across all non-Medicare plans, approved March 2026 after benefit changes including elimination of GLP-1 drug coverage.

The GIC's initial FY2027 rate projection before benefit adjustments was 9% to 13%. The approved 7.5% reflects aggressive cost containment measures including scrapping GLP-1 weight loss drug coverage and implementing a copay assistance card program. The cost drivers are structural:

pharmaceutical spending growth and provider consolidation within large Massachusetts hospital systems are not amenable to short-term fixes.

\$9.7M

Ashland's FY2027 Group Health Insurance appropriation, up from \$5.4M in FY2016. A decade of above-cap growth baked into every future budget.

The Massachusetts Municipal Fiscal Environment

In January 2025, the Massachusetts Municipal Association and Tufts University released a comprehensive analysis of municipal fiscal conditions across the Commonwealth, following an October 2025 "Perfect Storm" report documenting the convergence of pressures on municipal budgets. The findings are striking: Massachusetts municipalities have held spending growth to an average of 0.6% per year in real terms since 2008, well below the 1.0% U.S. municipal average and far below the 2.8% annual real growth of the Massachusetts state budget over the same period. This is not evidence of fiscal irresponsibility; it is evidence of structural constraints.

Those findings are playing out in real time across the Commonwealth. In FY2026, 54 municipalities placed 74 override questions on local ballots seeking more than \$158 million in additional revenue, the second largest total since the early 1990s. That was more than double the 26 questions placed by 21 communities in FY2017, which sought only \$19 million combined. FY2027 is on track to exceed FY2026: Arlington voters are being asked to approve a \$14.8 million override, Brookline is considering questions ranging from \$18.6 million to \$23.25 million, Malden placed two options on the March 2026 ballot (\$5.4 million or \$8.2 million), and Athol, Easton, and South Hadley are among others already on the ballot. Ashland is not an outlier. It is part of a statewide pattern driven by the same structural forces.

State aid has not kept pace. The MMA's most pointed data point on this front: in FY2007, Unrestricted General Government Aid (UGGA) represented 11.5% of local property taxes statewide. By FY2024, that ratio had fallen to 5.4%, less than half. UGGA in nominal terms was \$1.3 billion in FY2007; in FY2024 it was \$1.27 billion, actually lower in raw dollars, let alone after inflation. For FY2027, Governor Healey proposed a 2.5% UGGA increase (\$33 million), bringing the total to \$1.356 billion. The MMA had requested a \$351 million increase (26.5%) to begin addressing the structural gap.

5.4%

UGGA as a share of local taxes in FY2024, down from 11.5% in FY2007. Less flexible state aid means more cost pressure falls on the local levy.

Chapter 70 education aid compounds the problem for suburban communities like Ashland. The MMA/Tufts analysis found that per-student Chapter 70 aid has grown at just 0.3% annually in real terms for suburban towns, compared to 1.9% for gateway cities. Ashland's school costs grow with contractual obligations and special education requirements; state aid does not match that growth.

Sources: Massachusetts Municipal Association / Tufts University, "Municipal Finance: Trends and Challenges," January 2025; MMA "Perfect Storm" report, October 2025; MMA analysis of UGGA FY2007-FY2024; Governor Healey FY2027 budget filing, January 28, 2026.

Proposition 2½ and the Post-Pandemic Squeeze

The combination of above-cap inflation, above-cap health insurance growth, and declining state aid as a share of local revenue creates a structural deficit that is independent of any local spending decisions. The chart below illustrates this for FY2027 specifically: the levy cap adds \$1,423,000 in new revenue. Three externally-set cost items (health insurance, retirement, and Keefe Tech) each grow far faster and together exceed the entire levy increase.

Property Tax Revenue Prop 2½ auto increase 2.5% +\$1,423,000 LEGAL LIMIT. Fixed by state law.	Group Health Insurance Town share FY26 to FY27 8.6% +\$774,400 3.4× FASTER. GIC plan.	Retirement Assessment Middlesex Retirement System 8.0% +\$352,045 3.2× FASTER. State actuaries.	Keefe Tech Vocational Regional enrollment formula 31.8% +\$396,825 12.7× FASTER. Enrollment-driven.
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Source: Town of Ashland FY2027 Master Budget Spreadsheet, March 2026; GIC rate schedules; Middlesex County Retirement System; Keefe Tech assessment notice.

The Town and schools also drew on substantial federal resources from the COVID-19 era, one-time funding that allowed many communities to bridge the gap between constrained levy growth and rising costs during the post-pandemic years. The Town Manager worked with the Select Board and other boards and committees to use the majority of these funds granted to municipalities for infrastructure and community development work. Those resources are now fully exhausted. The bridge is gone, and the underlying structural gap remains.

Ashland's Fixed Cost Growth: FY2026 to FY2027

The table below details the mandatory cost increases built into the FY2027 budget that are not subject to Town Manager discretion. All are driven by externally-set rates. The Proposition 2½ levy increase for FY2027 is estimated at approximately \$2.32 million including new growth. Fixed cost growth across retirement, health insurance, and Keefe Tech alone totals \$1,549,270, consuming roughly 67% of the total available levy increase before a single dollar reaches any operating department.

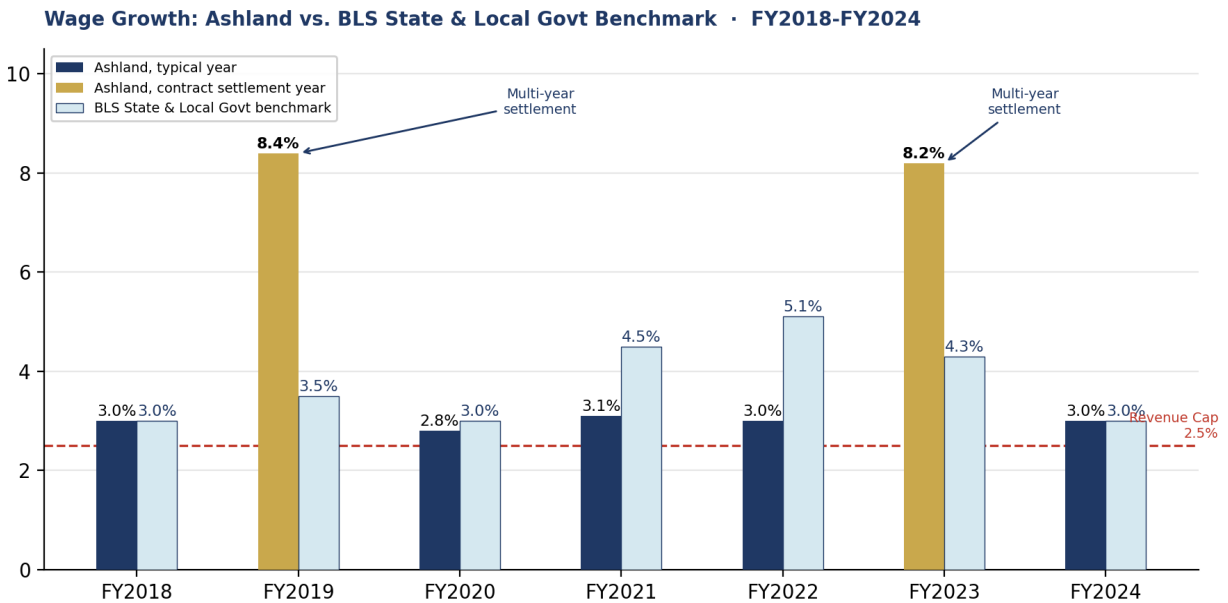
Category / Description	FY2026	FY2027	Change	%	
2.5% Property Tax Cap	\$1,369,782	\$1,422,893	+\$53,111	+3.9%	Maximum new levy revenue allowed by law
All Insurance	\$10,007,100	\$10,807,500	+\$800,400	+8.0%	Group health (GIC) + other insurance, town share
Employee Retirement	\$4,400,562	\$4,752,607	+\$352,045	+8.0%	Middlesex Retirement System, set by state actuaries
Keefe Tech Vocational	\$1,247,354	\$1,644,179	+\$396,825	+31.8%	Regional assessment, state enrollment formula
Debt Service	\$7,240,551	\$6,903,774	-\$336,777	-4.7%	Excluded & non-excluded bonds combined

Source: Town of Ashland FY2027 Master Budget Spreadsheet, March 24, 2026.

Insurance and pension alone increase \$1,152,445 in FY2027, equal to 81 cents of every new dollar the 2.5% cap provides. Add Keefe Tech's 31.8% jump and these three fixed obligations exceed the cap by approximately \$126,000.

Are Wages the Problem? The Data Says No.

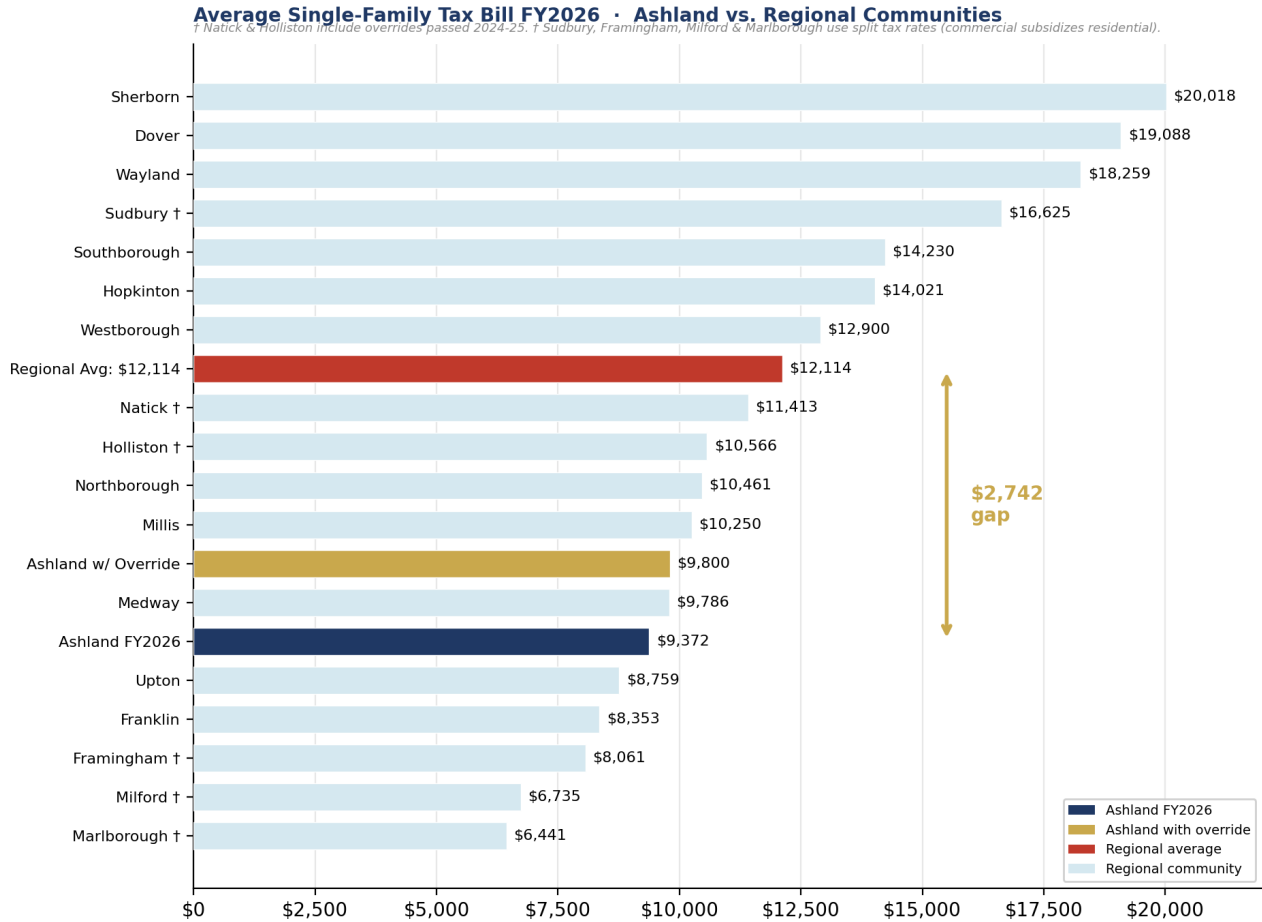
A common response to municipal budget pressure is to question whether employee wages are growing too fast. The chart below addresses this directly. Ashland's typical annual contractual increase of 3.0% tracks closely with, and in multiple years falls below, the Bureau of Labor Statistics national benchmark for state and local government wages of 3.7% per year. Contract settlement years reflect multi-year agreements; spread across 4 to 5 years, the effective annual rate is approximately 3% to 4%. The benchmark confirms that Ashland pays market rates, not above them. Even below-average government wages outpace a 2.5% revenue cap. The problem is the revenue cap, not the wages.



Source: Town of Ashland OPEB Required Supplementary Schedules (FY2017-FY2024 Audited Financial Statements); BLS Employment Cost Index, State & Local Government Wages & Salaries.

Ashland's Tax Bill: Regional Standing

Despite these cost pressures, Ashland has held its tax bill well below the regional average. The chart below ranks all 17 communities across the region by FY2026 average single-family tax bill on a consistent dollar-scaled x-axis. Ashland's current bill of \$9,372 falls below 12 of 17 communities in the region and sits \$2,742 below the regional average of \$12,114. With the override, Ashland's bill rises to approximately \$9,800, still below Holliston, Natick, and every community above them in the regional group. Even at the override level, Ashland remains comparable to Medway (\$9,786) and well below the regional average. Ashland has been among the lowest-tax communities in the region throughout the period of fiscal restraint documented in this section.

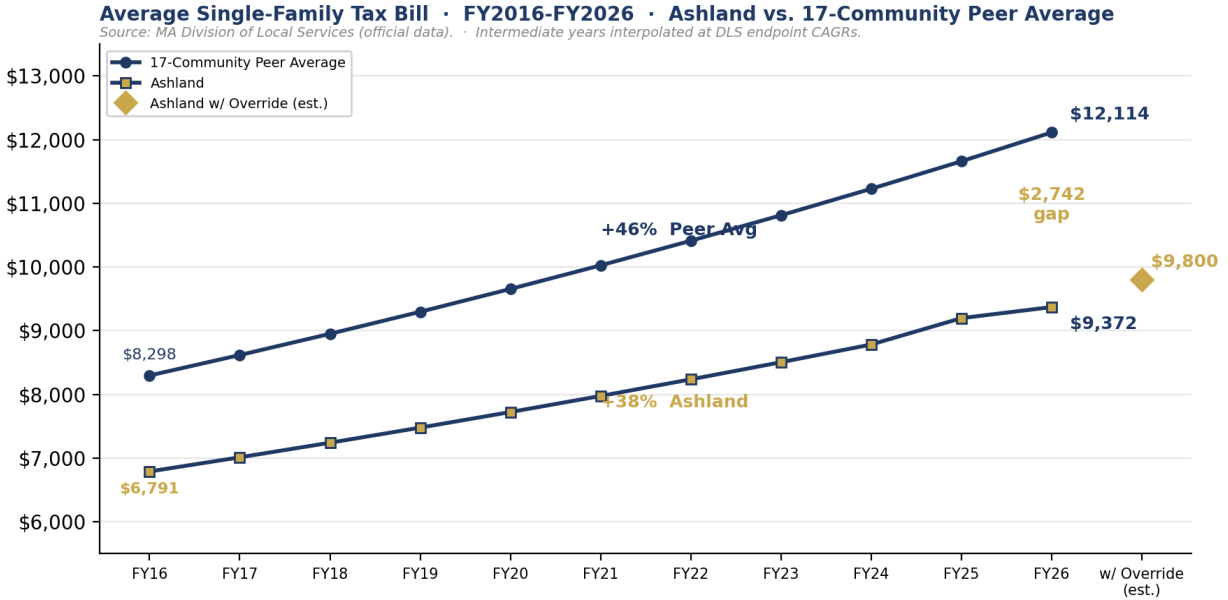


Source: MA Division of Local Services, Average Single-Family Tax Bill FY2026 (official data). † Notes on chart.

Ashland's Tax Bill: Growth Over Time

Ashland's tax bills have grown more slowly than the regional average every year for a decade. The chart below plots average single-family tax bills from FY2016 through FY2026. Ashland's bills grew 38% over ten years; the regional average grew 46%. The gap between the two series has widened consistently. This is not despite fiscal pressure. It is the result of the sustained discipline that created the structural deficit Ashland now faces. A town cannot simultaneously hold tax bills well below the regional average and fully absorb above-cap cost growth indefinitely without an override. Ashland has reached that point.

Having said that, it should be noted that despite growing slower than the regional average, a 38% tax increase can be a significant burden for those who have fixed and/or lower incomes. We need to be mindful of that.



Source: MA Division of Local Services, Average Single-Family Tax Bill FY2016-FY2026. Regional average = 17-community comparison group. Intermediate year values interpolated at 3.27% (Ashland) and 3.86% (peer) CAGR from DLS endpoints.

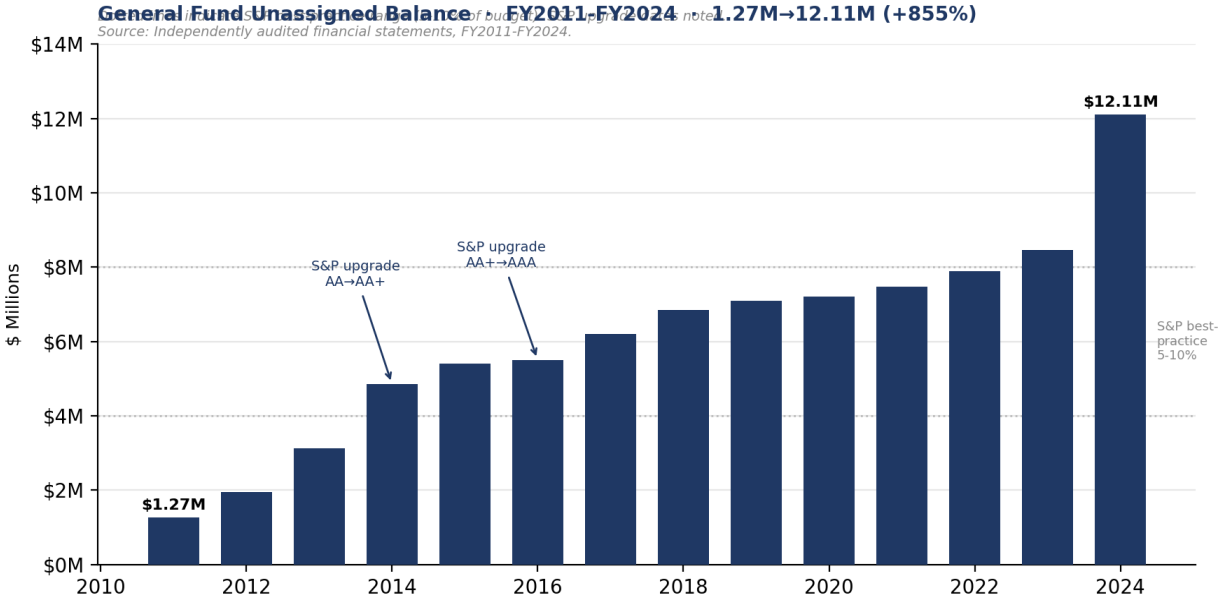
Before the Ask: A Decade of Fiscal Stewardship

The fiscal pressures documented above are real, structural, and shared by municipalities across the Commonwealth. What distinguishes Ashland is the record it brings to this moment. Before presenting any request to voters, the Town systematically pursued every available path to reduce costs, grow reserves, secure outside revenue, and operate efficiently. That record is documented below, drawn from independently audited financial statements, confirmed grant awards, and vendor-verified savings data.

Building Reserves: \$1.27M to \$12.11M

The most fundamental measure of municipal fiscal health is the General Fund unassigned balance, the liquid reserve available for any governmental purpose. In FY2011, Ashland's unassigned balance stood at \$1.27 million, below the floor recommended by rating agencies. By FY2024, it had grown to \$12.11 million, an 855% increase over fourteen years. Over the same period, total stabilization reserves grew from \$1.34 million to \$8.60 million (+541%), and total General Fund balance grew from \$6.72 million to \$15.74 million (+134%).

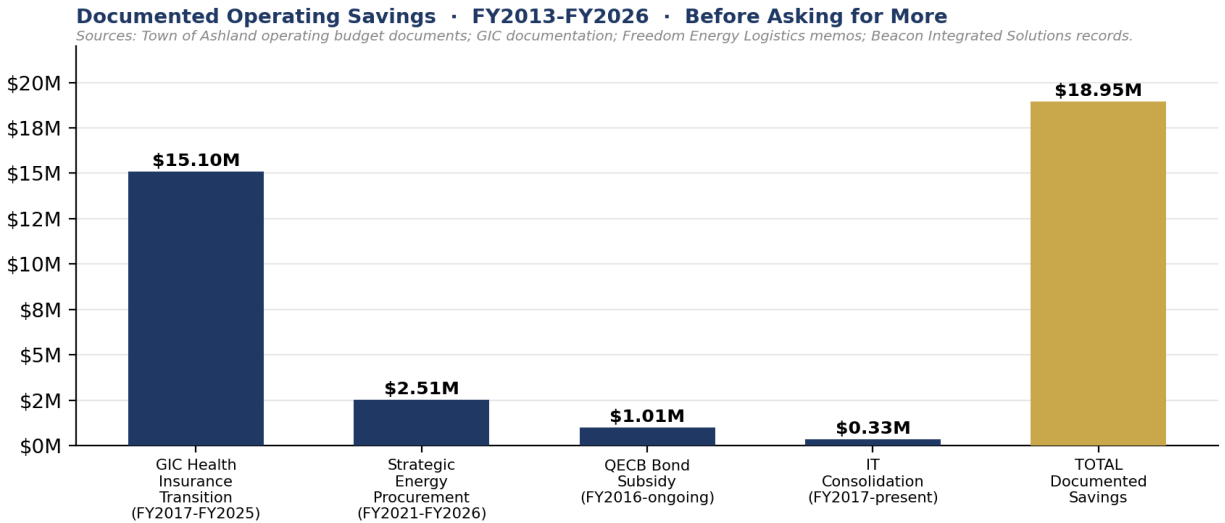
Standard & Poor's upgraded Ashland's bond rating from AA to AA+ in FY2014, and to AAA in FY2016, where it has been held for nine consecutive years. Fewer than 10% of Massachusetts municipalities have achieved AAA status. Over the life of the Public Safety Building and Mindess School bonds, that rating difference translates directly into lower interest rates and reduced cost to taxpayers.



Source: Independently audited financial statements, FY2011-FY2024. S&P Global Ratings reports FY2014, FY2016.

A Representative Sampling of Cost Savings: \$18.9 Million

The initiatives below represent the three easiest examples to document and explain: cases where savings were confirmed by vendor memos, audited financial records, and direct budget comparisons. They are not exhaustive. Ashland pursues cost reduction across every department on an ongoing basis, through competitive procurement, shared services, grant-funded capital, staffing efficiencies, and operational discipline. The \$18.9 million shown here is a floor, not a ceiling.



Initiative	Period	Savings	Key Fact
GIC Health Insurance Transition	FY2017-FY2025	\$15,100,000	Largest single saving. GIC is the Commonwealth's public employee purchasing pool.
Strategic Energy Procurement	FY2021-	\$2,505,000	Three contracts; ~\$618K/yr savings.

	FY2026		Electricity locked at \$0.0923/kWh when Eversource hit \$0.15988/kWh.
QECB Bond Subsidy (Federal)	FY2016-ongoing	\$1,010,000	Federal subsidy cut effective interest rate ~77% vs. unsubsidized schedule.
IT Department Consolidation	FY2017-present	\$328,000+	One position eliminated through attrition. \$328K in school-side IT cost absorbed at lower total cost.
TOTAL DOCUMENTED SAVINGS	FY2013-FY2026	\$18,943,000+	

Sources: GIC rate documentation; Freedom Energy Logistics end-of-year memos 2023-2025; Beacon Integrated Solutions ScoreCards; Eversource rate filings; Town of Ashland operating budget documents.

External Revenue: \$32.3 Million in Competitive Grants

Before asking taxpayers for more, Ashland went and got money from outside. Since FY2013, the Town has secured more than \$32.3 million across 114 competitive grant awards from state and federal programs. This is not passive receipt of formula aid. Every grant in this record required an application, supporting documentation, and in most cases, a demonstrated track record of planning, compliance, or prior investment. It reflects a deliberate and sustained effort to reduce the cost burden on Ashland taxpayers.

Together with the \$18.9 million in documented operating savings, Ashland's combined stewardship record totals more than \$51 million in avoided costs and secured revenue since FY2013, before a single dollar of override funding.

Program	Period	Amount	Key Fact
MassWorks Infrastructure Grant	2018	\$3,000,000	Main St & Front St reconstruction. Catalyzed Atlantic Sports Center (\$40M+ private investment).
ARPA Revenue Replacement	FY2022-FY2023	\$3,723,925	One-time federal COVID-era resources. Now fully exhausted.
Green Communities Grants (DOER)	FY2012-FY2025	\$709,401	LED streetlight conversion, Mindess boiler replacement, EV charging.
Community Compact IT Grants	FY2020-FY2024	\$299,000	Three grants: fire alerting, public safety radio, e-permitting.
Complete Streets (Tier 3 + Shared Streets)	FY2018-FY2026	\$1,061,336	Union/Fountain St, Homer Ave/Central St, senior center path.
SAFER Grant (FEMA fire staffing)	FY2019-FY2021	~\$600,000	Federal staffing grant funded firefighter positions.
MWRA Financial Assistance	FY2016-FY2026	\$550K-\$1.2M/yr	Annual I/I program with MWRA low-interest loans and principal forgiveness.
TOTAL GRANTS & EXTERNAL FUNDING	FY2013-FY2026	\$32.3M+	114 awards

Source: Town of Ashland grant records, audited financial statements, and project files. The \$32.3M grant total and \$18.9M savings total are separate categories with no overlap. GIC health insurance savings are counted in the savings total only.

Accountability: 14 Consecutive Clean Audits

Ashland has received clean (unqualified) audit opinions in every fiscal year from FY2011 through FY2024, 14 consecutive years, across three independent audit firms. An unqualified opinion is the highest level of assurance an independent auditor can provide, confirming that financial statements present fairly, in all material respects, the financial position of the Town. This record is not automatic; it reflects consistent application of accounting standards, complete documentation, and sound internal controls across every department.

Ashland in the Statewide Context

Ashland is a mature Boston suburb, the category the MMA/Tufts report identifies as facing the most concentrated use of operational overrides as a response to fiscal pressure. Ashland has not previously sought an operational override. The town has instead pursued every available alternative: \$18.9 million in documented savings, \$32.3 million in competitive grants, a AAA bond rating achieved and held for nine years, reserves grown from \$1.27 million to \$12.11 million, and 14 consecutive clean audits.

The forces documented in this section (above-cap CPI inflation from 2021 to 2024, structural health insurance cost growth running 7 to 9.5% annually, declining state aid as a share of local revenue, and the exhaustion of one-time federal COVID-era funding) are not unique to Ashland. They are the same forces the MMA and Tufts University identified as creating historic fiscal pressure across the Commonwealth. The difference is that Ashland enters this environment with a documented record that the override request comes after every reasonable alternative has been pursued, not before.

<p>\$18.9M</p> <p>Documented savings FY2013-FY2026 before the override ask</p>	<p>\$32.3M</p> <p>Competitive grants secured across 114 awards since FY2013</p>	<p>AAA</p> <p>S&P bond rating, held 9 consecutive years; fewer than 10% of MA towns</p>
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Sources: Town of Ashland audited financial statements FY2011-FY2024; grant records; GIC documentation; Freedom Energy Logistics memos; S&P Global Ratings.

REVENUE PICTURE

Section 4 | FY2027 Annual Budget

Town of Ashland,
Massachusetts

Ashland's General Fund draws from four revenue sources: the property tax levy, state aid, local receipts, and other transfers. Each has distinct characteristics and growth constraints. This section examines the history and trajectory of each source and explains why, taken together, they are insufficient to balance the FY2027 budget without a voter-approved operational override.

1. Property Tax Levy

The property tax levy is Ashland's largest and most stable revenue source, representing approximately 74 percent of total General Fund revenue in FY2027. Under Proposition 2½, the annual levy limit grows through two mechanisms: a 2.5 percent increase applied to the prior year's levy limit, and an adjustment for new growth, which reflects taxes on property added to the tax rolls through new construction, renovation, or subdivision.

The 2.5 percent increase is fixed by statute and predictable. New growth is neither. It is driven by local development activity, permit cycles, and the timing of construction completions, and it has varied considerably in Ashland from year to year. The table below shows the full history of both components from FY2016 through FY2027.

Fiscal Year	2.5% Levy Increase	New Growth	Total New Levy Capacity
FY16	\$913,859	\$758,989	\$1,672,848
FY17	\$955,680	\$777,133	\$1,732,813
FY18	\$999,001	\$1,122,293	\$2,121,294
FY19	\$1,052,033	\$1,292,825	\$2,344,858
FY20	\$1,110,654	\$688,069	\$1,798,723
FY21	\$1,155,622	\$635,807	\$1,791,429
FY22	\$1,200,408	\$639,878	\$1,840,286
FY23	\$1,246,415	\$412,068	\$1,658,483
FY24	\$1,287,877	\$333,301	\$1,621,178
FY25	\$1,328,407	\$326,585	\$1,654,992
FY26	\$1,369,782	\$754,688	\$2,124,470
FY27*	\$1,422,893	\$900,000	\$2,322,893

*FY2027 figures are proposed. New growth of \$900,000 is the Town Manager's estimate. Source: Town of Ashland Historical Budget Data; FY2027 Master Budget Spreadsheet.

New growth over this 10-year period has ranged from \$326,585 in FY2025 to \$1,292,825 in FY2019, an approximately four-to-one range. The FY2027 estimate of \$900,000 reflects increased private development activity relative to recent years, when new growth averaged approximately \$424,000 annually from FY2022 through FY2025. If new growth comes in below the estimate, total levy capacity shrinks accordingly.

The combined 2.5 percent increase and new growth projection produce approximately \$2,322,893 in new levy capacity for FY2027 without an override. The \$2,750,000 override, if approved, adds to this base permanently, raising the FY2027 total new levy capacity to \$5,072,893 and resetting the base for future years at the higher level.

2. State Aid

State aid is Ashland's second-largest revenue source, budgeted at \$14,727,458 in FY2027, representing approximately 16.6 percent of total General Fund revenue. The two primary components are Chapter 70 education aid and Unrestricted General Government Aid (UGGA). The remaining state aid consists of smaller categorical streams including veterans benefits, state-owned land reimbursements, library aid, and charter school tuition reimbursements.

Aid Category	FY2016	FY2022	FY2024	FY2025	FY2026 / FY2027*
Chapter 70 (Education)	\$5,579,510	\$8,018,443	\$11,273,500	\$11,570,628	11,783,403 / 12,207,528
Unrestricted Govt. Aid	\$1,246,634	\$1,518,808	\$1,616,627	\$1,665,126	1,701,759 / 1,725,429
Other State Aid	\$467,350	\$534,676	\$472,676	\$640,108	608,176 / 794,501
Total State Aid	\$7,293,494	\$10,071,927	\$13,362,803	\$13,875,862	14,093,338 / 14,727,458

*FY2027 figures reflect the Governor's FY2027 budget proposal. Final figures are subject to legislative action. Source: Town of Ashland Historical Budget Data; Massachusetts Division of Local Services; FY2027 Master Budget Spreadsheet.

Chapter 70 has grown substantially since FY2016, rising from \$5.6 million to \$12.2 million proposed in FY2027. However, the growth is deceptive: it has been driven in part by school enrollment growth and the Student Opportunity Act formula, which also increased the required local contribution to education spending.

UGGA, the one truly flexible state aid stream, has grown far more slowly, from \$1,246,634 in FY2016 to a projected \$1,725,429 in FY2027, an increase of \$478,795 over 11 years, or approximately 2.9 percent per year compounded. Adjusted for inflation over the same period, the real purchasing power of UGGA has declined. The FY2027 UGGA increase over FY2026 is just \$23,670.

After accounting for offsets and state assessments, the net increase in state aid available to Ashland's FY2027 budget compared to FY2026 is approximately \$263,000. This is a meaningful but modest contribution relative to the scale of the structural deficit.

3. Local Receipts

Local receipts include motor vehicle excise taxes, building and other permits, fees, fines, investment income, and miscellaneous non-recurring items. They are budgeted at \$5,494,000 in FY2027, representing approximately 6.2 percent of total General Fund revenue.

Local receipts are the most economically sensitive of Ashland's revenue sources, and the historical record reflects this. Over the nine-year period from FY2016 through FY2025, actual local receipts ranged from \$4,332,036 to \$6,006,166, a spread of over \$1.6 million. The variation is driven by motor vehicle excise tax collections, which track closely with new vehicle sales and the regional economy, and by investment income, which has benefited from rising interest rates in recent years but may not sustain current levels.

The FY2027 budget estimate of \$5,494,000 is conservative and consistent with recent actuals, excluding the FY2024 and FY2025 investment income spike. The incremental increase over FY2026 is \$122,301. Local receipts offer limited opportunity for structural revenue growth and cannot be reliably projected to increase faster than the economy as a whole.

4. Why Revenue Growth Alone Cannot Close the Gap

The following summary compares the total new revenue available in FY2027 from all sources against the mandatory fixed cost increases the town cannot avoid. It illustrates why the structural deficit exists even at level-funded expenditures, and why it cannot be solved through revenue management alone.

NEW REVENUE AVAILABLE (FY2027 vs. FY2026)

Property tax levy growth (2.5% increase + new growth)	+\$2,322,893
Net state aid increase (gross less offsets and assessments)	+\$263,000
Local receipts increase	+\$122,301
Other sources net change (stabilization, revolving, enterprise)	(\$931,615)
Total New Revenue (without override)	+\$1,776,579

MANDATORY FIXED COST INCREASES (FY2027 vs. FY2026)

Benefits and insurance (health, FICA, OPEB, other)	+\$1,207,445
Middlesex County Retirement assessment	+\$352,045
Keefe Regional Vocational assessment	+\$396,825
Total Mandatory Fixed Cost Increases	+\$1,956,315

Remaining for all other departments and schools **(\$179,736)**

Source: FY2027 Master Budget Spreadsheet, Town of Ashland, March 2026. Other sources net change reflects reduced stabilization availability and elimination of one-time ARPA revenue.

After the three mandatory fixed cost increases are paid, the total new revenue available without an override is insufficient to hold every other line in the budget flat. There is no combination of local receipt growth, state aid increases, or administrative efficiency that produces the revenue needed to maintain current service levels and meet non-discretionary expenses. The override is not a choice between a tax increase and a status quo budget. It is a choice between a modest, permanent tax increase and significant service reductions.

Reserve funds serve as the fiscal foundation beneath the operating budget. They answer the questions skeptics of any government ask: has this community managed well, and does it have a cushion when things go wrong? Ashland's reserve position reflects more than a decade of deliberate accumulation. This section documents the current state of each reserve fund, explains how they are being used in the FY2027 budget, and addresses directly why those reserves cannot substitute for the override.

1. General Stabilization Fund

The General Stabilization Fund is Ashland's primary fiscal reserve. It is the fund towns build in good years to weather difficult ones, and it is the fund S&P Global references when assessing the town's financial management practices. Ashland's stabilization fund balance has grown from approximately \$976,000 in FY2006 to over \$8.3 million today, a trajectory that underpins the town's AAA bond rating.

Fiscal Year	Beginning Balance	Transfers In	Interest Earned	Transfers Out	Ending Balance	% of Budget
FY2024	\$7,476,437	\$25,000	\$398,817	-	\$7,900,255	9.3%
FY2025	\$7,900,255	\$50,000	\$504,838	-	\$8,455,093	9.8%
FY2026*	\$8,455,093	\$1,813,477	\$301,480	\$2,256,720	\$8,313,330	9.4%
FY2027**	\$8,313,330	-	-	\$1,442,369	\$6,870,961	~7.8%

**FY2026 reflects \$1,813,477 transferred in at Annual Town Meeting, interest earned through 12/31/2025, and the \$2,256,720 appropriated at ATM 2025 to bridge the FY2026 budget. **FY2027 proposed transfer out of \$1,442,369 as a one-time bridge; no transfers in. % of Budget based on FY2027 Total Appropriated Expenses of \$87,813,507. Source: Town of Ashland Finance Department; FY2027 Master Budget Spreadsheet.*

The FY2027 budget proposes a \$1,442,369 draw from the General Stabilization Fund as a one-time bridge. This is the second consecutive year in which stabilization funds are used to balance the operating budget, following the \$2,256,720 drawn in FY2026. After the proposed FY2027 draw, the fund balance is projected at approximately \$6,871,000, or roughly 7.8 percent of the proposed operating budget.

Most municipal finance practitioners and rating agencies use 5 percent of operating expenditures as a minimum threshold for stabilization fund adequacy. At 7.5 percent, Ashland remains above that threshold, but the trend is clearly downward. The fund cannot sustain annual draws of this magnitude indefinitely. If the override fails and the FY2027 deficit is addressed entirely through stabilization, the fund would fall below comfortable levels within two budget cycles, eliminating the flexibility that has supported the AAA rating.

2. Special Education Stabilization Fund

The Special Education (SPED) Stabilization Fund is a restricted reserve established to manage the cost volatility of out-of-district special education placements. These placements can arrive with little notice and carry costs of \$50,000 to \$150,000 or more per student annually. The fund provides a buffer that allows the School Department to absorb unexpected placements without immediate impact to the operating budget.

Fiscal Year	Beginning Balance	Transfers In	Interest Earned	Transfers Out	Ending Balance
FY2024	\$659,837	\$200,000	\$40,222	\$250,000	\$650,060

FY2025	\$650,060	\$210,000	\$41,908	\$250,000	\$651,967	
FY2026*	\$651,967	\$210,000	\$21,045	\$300,000	\$583,013	

*FY2026 interest earned through 12/31/2025. The \$300,000 transfer out reflects the FY2026 ATM appropriation for SPED cost coverage. Source: Town of Ashland Finance Department; FY2027 Master Budget Spreadsheet.

The FY2027 budget proposes a \$300,000 transfer from the SPED fund into the General Fund.

3. OPEB Trust Fund

The Other Post-Employment Benefits (OPEB) Trust Fund holds reserves for the cost of retiree health insurance and other non-pension benefits that the town has an obligation to provide to future retirees. Unlike the pension system, which is funded through the Middlesex County Retirement System, OPEB obligations are the direct responsibility of the town.

Ashland has contributed to the OPEB Trust Fund consistently since its establishment, growing the fund from zero to approximately \$5.95 million as of the most recent measurement date. The FY2027 budget includes a \$375,000 OPEB contribution, consistent with the prior year. This contribution reflects a commitment to addressing the long-term liability proactively rather than deferring it entirely to future taxpayers.

The OPEB Trust Fund is irrevocable and restricted exclusively for retiree benefit costs. It is not available to offset the operating deficit and is not part of any reserve-drawdown strategy for FY2027.

4. Free Cash

Free cash is the certified surplus from the prior fiscal year's operations. It represents the difference between actual revenues and actual expenditures, adjusted for receivables. The Massachusetts Department of Revenue certifies free cash annually after the close of each fiscal year. It is one of the clearest signals of how conservatively a town budgets and how effectively it manages within its appropriations.

Ashland has generated certified free cash every year for at least the past nine years. The consistency of this record, at levels ranging from \$1.7 million to \$2.8 million annually, reflects budget discipline and conservative revenue estimation. It has also produced the rating agencies' observation that Ashland's financial management practices are strong.

Fiscal Year	Free Cash Certified
FY2017	\$1,955,331
FY2018	\$1,670,758
FY2019	\$1,722,236
FY2020	\$2,796,829
FY2021	\$2,056,674
FY2022	\$2,025,302
FY2023	\$2,107,749
FY2024	\$1,743,648
FY2025	\$2,792,803
9-Year Total	\$17,920,422

Free cash figures reflect amounts certified by the Massachusetts Department of Revenue and appropriated for use in the budget year shown. Source: Town of Ashland Historical Budget Data.

The FY2025 free cash figure of \$2,792,803 was appropriated in the FY2026 budget to help balance that year. No free cash is budgeted as a revenue source in FY2027. Free cash for FY2026 will not be certified until fall 2026, after the fiscal year closes, and cannot be relied upon to balance the FY2027 budget in advance.

5. Why Reserve Funds Cannot Substitute for the Override

The most common alternative to an override proposed by skeptics is to use reserves. The reserve position documented above demonstrates that Ashland has managed responsibly and has reserves to draw on. But the arithmetic of long-term reserve use makes substitution impossible.

Reserve Fund	Current Balance	Available for Operating Use?
General Stabilization Fund	\$8,313,330	Limited
SPED Stabilization Fund	\$583,013	No - Restricted
OPEB Trust Fund	~\$5,950,000	No - Irrevocable
Free Cash (FY2026, uncertified)	Unknown	No - Not Certified

Balances as of December 31, 2025 except OPEB, which reflects FY2023 most recent measurement date.

The General Stabilization Fund is the only reserve with any operational flexibility, and even it has meaningful constraints. The FY2027 budget already proposes drawing \$1,442,369, which the Select Board and Finance Committee have both acknowledged as a one-time bridge contingent on override passage to avoid a larger structural problem in FY2028. Replacing the entire \$2.75 million override with stabilization draws would deplete the fund to approximately \$4.1 million, or about 4.7 percent of the proposed budget, and would leave nothing available for FY2028, when the structural gap would remain and no reserve bridge would remain to cross it.

A reserve is a tool for managing volatility, not a substitute for recurring revenue. Using it to avoid a structural deficit is the fiscal equivalent of drawing down savings to pay monthly bills: it works once, and the next month the bills are still there and the savings are smaller. The override is the mechanism the Commonwealth designed precisely for this situation, and Ashland's reserve position, built carefully over many years, is evidence that the town has earned the right to ask for it.

TOWN MANAGER

Departments 01123 / 01138 / 01139 | FY2027 Annual Budget

\$849,056

FY2027 TM Proposed | +\$20,124
(+2.4%)

1. Department Overview

The Town Manager serves as the chief executive officer of the Town of Ashland, appointed by and reporting to the five-member Select Board. The office is responsible for overall administration of Town government, including budget development, personnel management, collective bargaining, policy coordination, capital planning, and strategic oversight of all municipal departments. The Town Manager's budget encompasses three cost centers: the Town Manager's Office (01123), Central Purchasing (01138), and Telecommunications (01139).

Town Manager's Office (01123)

The Town Manager's Office is the administrative hub of Town government. The office coordinates the annual budget process, oversees department heads, manages labor relations, and serves as the primary liaison between the Select Board and municipal operations. The FY2027 budget reflects updated salary costs based on the department's budget submission.

Central Purchasing (01138)

The Central Purchasing function manages postage, printing, office supplies, and office equipment procurement for Town Hall departments. It operates under the oversight of the Town Manager and serves as the centralized supply and mailing hub for all general government operations. The department has no dedicated staff - its activities are managed through the Town Manager's office and shared administrative resources.

Telecommunications (01139)

The Telecommunications department covers the Town's telephone system costs for all general government departments. This is a single-line budget covering telephone service and VoIP infrastructure expenses. A major initiative in FY2027 is the proposed upgrade of the town-wide Voice over IP (VoIP) telephone system to a modern cloud-based solution, which is being coordinated through the IT Department.

2. Staffing Changes in the FY2027 Budget

Town Manager's Office (01123)

The FY2027 budget reflects changes made during the course of calendar year 2025 when the incumbent Assistant Town Manager left. The office now consists of two Assistant Town Managers, one dedicated to Administration and operations, and one dedicated to community development and community affairs. Additionally, one position was upgraded to reflect current responsibilities. Finally, the Sustainability Coordinator position - offset through the aggregation program, is moved from the Planning budget to the Town Manager's budget for better town-wide coordination.

Position	FY2026	FY2027	Notes
Town Manager	1	1	Non-Union
Assistant Town Manager	1	2	Non-Union
Executive Assistant	1	1	Non-Union
Personnel/Financial Assistant	1	0	Position eliminated in FY2027
Sustainability Coordinator	1	1	Non-Union
Exec. Asst. for Projects & Procurement	0	1	Non-Union

Central Purchasing (01138)

No dedicated staff. Function managed through Town Manager's office.

Telecommunications (01139)

No dedicated staff.

3. FY2027 Town Manager Proposed Budget

The combined Town Manager budget for FY2027 is \$849,056, an increase of \$20,124 (+2.4%) over \$828,932 in FY2026. The increase is concentrated in the Town Manager's Office (+\$13,124), reflecting a restructuring of the office, and Central Purchasing (+\$5,000), reflecting rising office supply costs. Telecommunications increases \$2,000 for service cost growth during the VoIP transition period.

Town Manager's Office (01123)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$607,717	\$583,032	\$627,156	\$44,124
LONGEVITY & FRINGES	51400	\$3,800	\$3,800	\$2,800	(\$1,000)
ADVERTISING SERVICES	52200	\$2,084	\$1,600	\$1,600	\$0
CONTRACTED SERVICES	52450	\$27,795	\$50,000	\$20,000	(\$30,000)
DUES & MEMBERSHIPS	57300	\$8,514	\$10,500	\$10,500	\$0
TRAINING/CONF./COURSES	57400	\$9,280	\$5,500	\$5,500	\$0
Encumbrances		\$3,209	\$0	\$0	\$0
Subtotal - Town Manager's Office	-	\$662,399	\$654,432	\$667,556	\$13,124

Central Purchasing (01138)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
POSTAGE \$/STAMPS/REG MAIL	54150	\$57,634	\$42,000	\$42,000	\$0
PRINTING	54160	\$953	\$500	\$500	\$0
OFFICE SUPPLIES	54200	\$9,720	\$10,000	\$15,000	\$5,000
OFFICE EQUIPMENT	58420	\$18,451	\$22,000	\$22,000	\$0
Subtotal - Central Purchasing	-	\$86,758	\$74,500	\$79,500	\$5,000

Telecommunications (01139)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
TELEPHONE EXPENSE	53410	\$91,500	\$100,000	\$102,000	\$2,000
Subtotal - Telecommunications	-	\$91,500	\$100,000	\$102,000	\$2,000

TOTAL - TOWN MANAGER	-	\$840,657	\$828,932	\$849,056	\$20,124
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Key budget notes by cost center:

Town Manager's Office (01123)

Salaries (+\$44,124): The increase is due to a restructuring of the office.

Contracted Services (-\$30,000): Reduced from \$50,000 to \$20,000, reflecting a reallocation of consulting and project management funding.

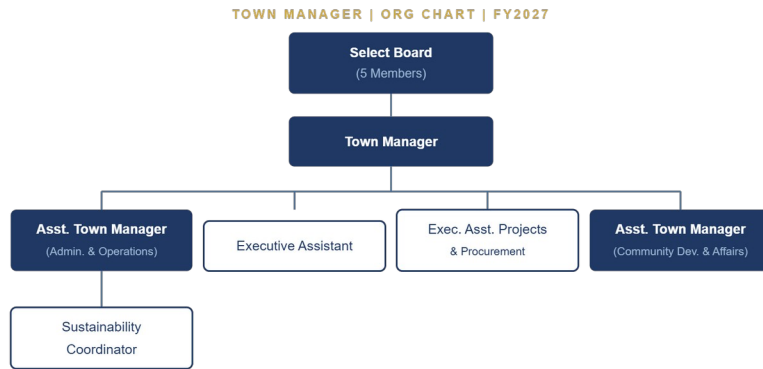
Central Purchasing (01138)

Office Supplies (+\$5,000): Increase from \$10,000 to \$15,000 reflecting actual consumption trends and rising supply costs across Town Hall departments. All other lines level funded.

Telecommunications (01139)

Telephone Expense (+\$2,000): Modest increase reflecting transition-period costs. The planned VoIP upgrade is expected to improve reliability and may reduce per-line costs in future years once fully implemented.

4. Organization Chart



Note: Personnel/Financial Assistant position eliminated in FY2027.

5. Department Data and Metrics

The Town Manager's office does not track formal performance measures in a departmental metrics format. Key outputs include annual budget development, collective bargaining, strategic planning, and policy coordination across all municipal departments.

HUMAN RESOURCES

Department 01180 | FY2027 Annual Budget

\$273,250

FY2027 TM Proposed | (\$26,815)
(-8.9%)

1. Department Overview

The Human Resources Department manages all aspects of municipal employment for approximately 265 general government and school employees. Functions include recruitment and hiring, onboarding and offboarding, benefits administration, employee relations, policy development, compliance with employment law, and coordination of the Town's employee wellness and safety programs.

The department also oversees pre-employment physicals and background checks, processes workers compensation claims, and manages the Town's liability for unemployment compensation. HR works closely with department heads, the Town Manager, and Town Counsel on labor relations and collective bargaining.

2. Staffing Changes in the FY2027 Budget

No change in headcount is proposed for FY2027. All positions are level funded. The reduction in total budget reflects a salary adjustment for the HR Director position.

Position	FY2026	FY2027	Notes
HR Director	1	0	Non-Union Role absorbed by A/TM
Asst. HR Director	0	1	Non-Union
HR Coordinator	2	2	Non-Union

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$273,250, a decrease of \$26,815 (-8.9%) from FY2026. The reduction is in salaries and reflects the 2025 restructuring, partially offset by modest increases in advertising and contracted services.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$256,349	\$264,965	\$234,650	(\$30,315)
LONGEVITY & FRINGES	51400	\$2,600	\$2,600	\$2,600	\$0
PHYSICALS ETC.	51730	\$11,280	\$10,000	\$10,000	\$0
ADVERTISING SERVICES	52200	\$1,349	\$1,500	\$2,000	\$500
CONTRACTED SERVICES	52450	\$14,860	\$15,000	\$18,000	\$3,000
DUES & MEMBERSHIPS	57300	\$954	\$1,000	\$1,000	\$0
TRAINING/CONF./COURSES	57400	\$65	\$2,000	\$2,000	\$0
MISCELLANEOUS EXPENSES	58590	\$2,900	\$3,000	\$3,000	\$0
Encumbrances		\$1,626	\$0	\$0	\$0
TOTAL	-	\$291,983	\$300,065	\$273,250	(\$26,815)

Key budget notes:

Salaries (-\$30,315): Reflects 2025 restructuring which included an Assistant HR Director.

Advertising (+\$500): Increase from \$1,500 to \$2,000 for job postings and recruitment.

Contracted Services (+\$3,000): Increase from \$15,000 to \$18,000 for HR consulting, compliance services, and employee training platform.

4. Organization Chart



5. Department Data and Metrics

No formal performance measures were submitted with the FY2027 budget request. Key HR workload indicators include positions filled, pre-employment physicals processed, workers compensation claims managed, and collective bargaining agreements administered. These are tracked internally and reported to the Town Manager as needed.

TOWN COUNSEL

Department 01151 | FY2027 Annual Budget

\$200,000

FY2027 TM Proposed | +\$0 (Level Funded)

1. Department Overview

The Town Counsel budget funds retained legal counsel services provided by the Town's outside law firm. Lisa Mead serves as Town Counsel, providing legal advice to the Select Board, Town Manager, and all departments on matters including contracts, employment law, land use, public records, collective bargaining, litigation, and bylaw interpretation.

The FY2026 budget was increased to \$200,000 to reflect actual legal service volumes. The FY2027 budget maintains that level. FY2025 actuals of \$141,888 reflect a relatively light litigation year; costs can vary significantly based on pending matters.

2. Staffing Changes in the FY2027 Budget

No Town employees in this department. Services are provided by retained counsel.

Position	FY2026	FY2027	Notes
Town Counsel (Retained)	-	-	Mead, Talerman, and Costa.

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$200,000, level funded with FY2026. No changes are proposed.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PURCHASE LEGAL SERVICES	53040	\$134,213	\$200,000	\$200,000	\$0
PURCH LITIGATION SERVICES	53060	\$7,675	\$0	\$0	\$0
TOTAL	-	\$141,888	\$200,000	\$200,000	\$0

Level funded. FY2025 actuals (\$141,888) were below budget due to a lower litigation volume that year. Budget is maintained at \$200,000 to cover potential litigation, upcoming labor contract negotiations, and ongoing legal matters including the override process.

4. Organization Chart

TOWN COUNSEL | ORG CHART | FY2027



5. Department Data and Metrics

Legal services volume varies by year based on litigation, negotiations, and advisory demands. The Town Counsel budget is maintained at a level adequate to cover unanticipated legal needs.

INFORMATION TECHNOLOGY

Department 01155 | FY2027 Annual Budget

\$715,830

FY2027 TM Proposed | +\$10,000
(+1.4%)

1. Department Overview

The IT Department provides technology infrastructure, support, and strategic planning for all municipal and school departments including Town Hall, public safety, DPW, the library, and the schools through a consolidated service arrangement under M.G.L. c. 71 §37M. The department aligns IT investment with organizational goals, provides internal consulting and help desk services, and manages cybersecurity posture across the enterprise.

Two major initiatives define the FY2027 technology agenda. The first is a town-wide VoIP phone system upgrade to a modern cloud-based solution, targeting improved reliability, scalability, and compliance. The second is a comprehensive cybersecurity improvement program including updated security protocols, employee training, threat detection software, and a Cybersecurity Response Plan to be developed with state grant funding through EOTSS.

2. Staffing Changes in the FY2027 Budget

No staffing changes are proposed for FY2027. Department staffing is level.

Position	FY2026	FY2027	Notes
IT Director	1	1	Non-Union
IT Technician / Network	1	1	Non-Union
IT Technician / Support	3	3	Non-Union

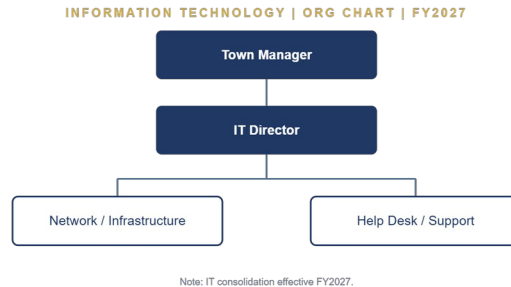
3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$715,830, an increase of \$10,000 (+1.4%) over FY2026. The increase is in contracted services, reflecting the VoIP transition and cybersecurity program costs. Salary and longevity are essentially level funded.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$415,956	\$416,130	\$416,336	\$206
LONGEVITY & FRINGES	51400	\$3,600	\$3,700	\$3,700	\$0
CONTRACTED SERVICES	52450	\$183,690	\$280,000	\$290,000	\$10,000
TRAVEL EXPENSES	57100	\$575	\$1,000	\$1,000	\$0
PURCHASE OF EQUIPMENT	58500	\$1,281	\$5,000	\$4,794	(\$206)
Encumbrances		\$38,627	\$0	\$0	\$0
TOTAL	-	\$643,729	\$705,830	\$715,830	\$10,000

Contracted Services (+\$10,000): Increase from \$280,000 to \$290,000 to fund VoIP transition project management and expanded cybersecurity tooling. FY2025 actual of \$183,690 was significantly below budget due to project delays; the \$290,000 reflects actual planned FY2027 expenditures.

4. Organization Chart



5. Department Data and Metrics

VoIP Upgrade: Replace town-wide telephone system with a cloud-based solution by Spring 2026 (now FY2027). Target: 100% system uptime per VoIP reporting. Progress measured with bimonthly reviews.

Cybersecurity: Implement updated security protocols, conduct employee training, audit cybersecurity hardware/software, and complete a Cybersecurity Response Plan via EOTSS grant funding within 9 months. Progress measured via state training dashboard.

TOWN CLERK

Departments 01161 / 01162 / 01163 | FY2027 Annual Budget

\$233,619

FY2027 TM Proposed | +\$5,051
(+2.2%)

1. Department Overview

The Town Clerk is the keeper of the Town Seal, Recording Officer, Registrar of Vital Records, and custodian of all official Town records. The office processes vital records (births, deaths, marriages), business certificates, dog licenses, public records requests, zoning board filings, and serves as Parking Clerk. The Town Clerk's budget encompasses three cost centers: the Town Clerk's Office (01161), Elections and Town Meeting (01162), and the Board of Registrars (01163).

Town Clerk's Office (01161)

The Town Clerk's Office handles day-to-day municipal records, licensing, and administrative functions. The Town Clerk also serves as Parking Clerk and maintains records for Zoning Board of Appeals, Planning Board, and Conservation Commission filings.

Elections & Town Meeting (01162)

The Elections budget funds the administrative and operational costs of all municipal, state, and federal elections as well as annual and special Town Meetings. FY2027 is a particularly significant election year for Ashland, as the May 6, 2026 Annual Town Meeting will place a Proposition 2½ operating override on the ballot for FY2027, requiring additional election administration. Elections are administered by the Town Clerk with temporary election workers hired on a per diem basis.

Board of Registrars (01163)

The Board of Registrars budget covers contracted voter registration services and related supplies. Board members serve in a volunteer capacity. The budget is level funded at \$15,500.

2. Staffing Changes in the FY2027 Budget

Town Clerk's Office (01161)

No staffing changes are proposed. The office consists of the Town Clerk and one Deputy Town Clerk.

Position	FY2026	FY2027	Notes
Town Clerk	1	1	Non-Union
Deputy Town Clerk	1	1	Non-Union

Elections & Town Meeting (01162)

Elections are administered by the Town Clerk with temporary election workers hired on a per diem basis as needed.

Board of Registrars (01163)

No dedicated FTEs. Board members serve in a volunteer capacity.

3. FY2027 Town Manager Proposed Budget

The combined Town Clerk budget for FY2027 is \$233,619, an increase of \$5,051 (+2.2%) over \$228,568 in FY2026. The increase is entirely within the Town Clerk-s Office (+\$5,051), reflecting a market adjustment made in FY2026. Elections & Town Meeting and Board of Registrars are both level funded.

Town Clerk's Office (01161)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$154,248	\$153,918	\$163,459	\$9,541
LONGEVITY & FRINGES	51400	\$1,000	\$1,000	\$1,000	\$0
MAINT. SERVICE CONTRACTS	52410	\$260	\$300	\$260	(\$40)
CONTRACTED SERVICES	52450	\$6,604	\$10,000	\$7,000	(\$3,000)
DOG LICENSING SUPPLIES	54560	\$918	\$3,000	\$2,000	(\$1,000)
MISC. SUPPLIES	55800	\$230	\$500	\$500	\$0
TRAVEL EXPENSES	57100	\$137	\$250	\$250	\$0
DUES & MEMBERSHIPS	57300	\$620	\$600	\$650	\$50
TRAINING/CONF./COURSES	57400	\$2,412	\$3,500	\$3,000	(\$500)
Subtotal - Town Clerk's Office	-	\$166,429	\$173,068	\$178,119	\$5,051

Elections & Town Meeting (01162)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL&WAGES-TEMP.POSITIONS	51200	\$10,914	\$7,050	\$12,000	\$4,950
CONTRACTED SERVICES	52450	\$22,712	\$27,350	\$22,500	(\$4,850)
MISC. SUPPLIES	55800	\$1,190	\$5,600	\$5,500	(\$100)
Subtotal - Elections & Town Meeting	-	\$34,816	\$40,000	\$40,000	\$0

Board of Registrars (01163)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
CONTRACTED SERVICES	52450	\$10,873	\$15,000	\$15,000	\$0
MISC. SUPPLIES	55800	\$0	\$500	\$500	\$0
Subtotal - Board of Registrars	-	\$10,873	\$15,500	\$15,500	\$0

TOTAL - TOWN CLERK	-	\$212,118	\$228,568	\$233,619	\$5,051
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Key budget notes by cost center:

Town Clerk's Office (01161)

Salaries (+\$9,541): Reflects market adjustment made in FY2026.

Contracted Services (-\$3,000): Reduction from \$10,000 to \$7,000 reflecting actual usage patterns.

Dog Licensing Supplies (-\$1,000): Reduced from \$3,000 to \$2,000 based on actuals.

Elections & Town Meeting (01162)

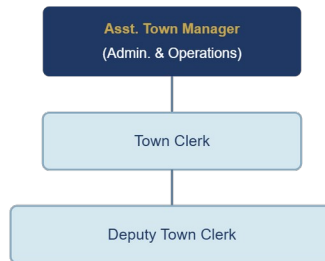
Level funded at \$40,000. Temporary worker pay increased from \$7,050 to \$12,000, offset by reductions in contracted services and supplies.

Board of Registrars (01163)

Level funded at \$15,500.

4. Organization Chart

TOWN CLERK | ORG CHART | FY2027



5. Department Data and Metrics

TOWN ACCOUNTANT

Department 01135 | FY2027 Annual Budget

\$210,815

FY2027 TM Proposed | +\$7,500 (+3.7%)

1. Department Overview

The Town Accountant's Office maintains all financial records for the Town of Ashland, authorizes expenditures, produces audited financial statements, and ensures compliance with Massachusetts municipal accounting laws. The department supports the General Fund, enterprise funds, special revenue funds, capital projects, trust funds, and agency accounts.

The office manages a wide range of responsibilities, including the processing of all invoices and purchase orders, maintenance of the Town's chart of accounts, vendor management, various reconciliations, advanced grant and revolving fund oversight, fixed asset tracking, and preparation of key financial reports required by the Department of Revenue such as Schedule A, the Balance Sheet, and the Tax Rate Recap. The department also coordinates the annual independent audit, closes the books at fiscal year-end, maintains the Town's accounting system, and tracks and budgets for the Town's six enterprise funds. In addition, the office provides essential financial data used in annual budget development, forecasting, and ongoing monitoring.

The department is led by the Town Accountant, who reports to the Finance Director and Treasurer-Collector. The Town Accountant was promoted internally in 2025, and the Assistant Town Accountant joined the Town that same year, together carrying out the full scope of daily, monthly, and annual financial operations for the Town. The FY2027 budget proposes the addition of a third staff member to address sustained workload growth and reduce operational risk. Salary costs are partially offset by transfers from the Water and Sewer Enterprise Funds, reflecting the accounting services provided to those operations.

The department's workload has grown steadily in recent years. The office processed 13,723 invoices in FY2025, up from 11,942 in FY2021 - an increase of 1,781 transactions over four years. This growth reflects the expanding volume and complexity of Town operations, a broader vendor base, more active grant and capital project activity, and increasing state and federal reporting requirements. At the same time, the department continues to strengthen internal efficiencies through improved workflows, expanded online payment options, and more detailed financial analysis and tracking to support decision-making across all Town departments.

2. Staffing Changes in the FY2027 Budget

The FY2027 budget proposes adding a third staff member to the department. The Town funded this position years ago and later eliminated it to save money. The combination of sustained workload growth and the material risk of understaffing a function responsible for the financial integrity of all Town funds makes the addition of another staff person a priority.

The Town Accountant is responsible for authorizing every expenditure across all funds. With only two staff processing a volume that has grown by nearly 1,800 invoices since FY2021, the department operates with no meaningful redundancy. An extended absence or a compliance gap in this office carries consequences across every department and every fund.

Position	FY2026	FY2027	Notes
Town Accountant	1	1	Non-Union
Assistant Town Accountant	1	1	Non-Union
Accountant	0	1	Non-Union

Both the Town Accountant and Assistant Town Accountant positions are not covered under a collective bargaining agreement. The department has no longevity obligations currently due given the tenure of current staff.

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget for the Town Accountant is \$210,815, an increase of \$7,500 (+3.7%) over the FY2026 budget of \$203,315. The increase reflects the addition of the restored third position. Salary costs are shared with the Water and Sewer Enterprise Funds: gross payroll for all three positions totals \$268,000, with each enterprise fund offsetting approximately \$67,000, reducing the general fund salary burden to \$134,000.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$122,741	\$127,315	\$134,000	\$6,685
LONGEVITY & FRINGES	51400	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	52450	\$40,227	\$71,000	\$71,000	\$0
DUES & MEMBERSHIPS	57300	\$877	\$1,000	\$815	(\$185)
TRAINING/CONF./COURSES	57400	\$6,404	\$4,000	\$5,000	\$1,000
TOTAL		\$190,749	\$203,315	\$210,815	\$7,500

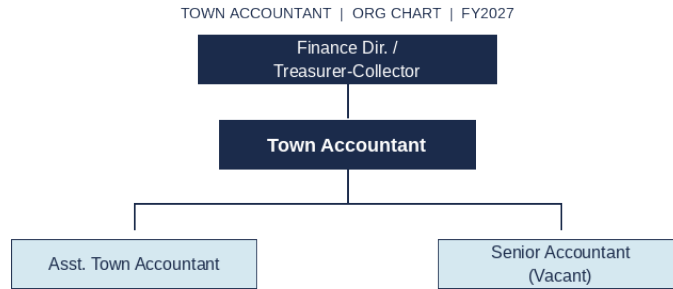
Key budget notes:

Contracted Services (\$71,000, flat): The annual financial statement audit accounts for \$68,000. A Single Audit is anticipated in FY2027 due to federal grant activity, adding \$4,000; this is offset by the elimination of the one-time OPEB audit (\$10,300 in FY2026). The 1099 processing line increases from \$1,200 to \$3,000 to reflect actual vendor volumes.

Training and Conferences (+\$1,000): The \$5,000 budget allows two staff members to attend MMA Devens, MMA Education, and the MMA Cape conferences, providing continuing education required for professional certification.

Dues and Memberships (-\$185): Minor adjustment reflecting current rates for MMAAA, ATFC, and Scribe meeting management software.

4. Organization Chart



5. Department Data and Metrics

The Town Accountant tracks workload through transaction volumes across invoices, checks, and vendor accounts. Invoice volume has grown approximately 3 percent annually since FY2021, consistent with the broader increase in Town projects, vendor diversity, and grant activity.

Indicator	FY2021	FY2022	FY2023	FY2024	FY2025
Invoices Processed	11,942	12,416	12,874	13,273	13,723
Year-Over-Year Increase	-	474	458	399	450
Checks Issued	5,715	6,087	5,881	6,155	6,250
Active Vendors in System	-	-	28,783	29,245	29,805
Balance Sheet Accounts	-	-	-	329	349
Revenue Accounts	-	-	-	343	336
Expense Accounts	-	-	-	1,396	1,482

The department also tracks monthly journal entry turnovers across all fund types. September through December are consistently the highest-volume months, driven by fiscal year close activities, grant reporting, and tax billing cycles.

Month	FY25 School	FY25 Town	FY25 Total	FY26 School	FY26 Town
July	7	55	62	8	60
August	8	77	85	10	57
September	36	62	98	35	85
October	38	81	119	39	79
November	31	67	98	33	71
December	29	60	89	24	82
Jul-Dec Total	149	402	551	149	434

ASSESSORS

Department 01141 | FY2027 Annual Budget

\$368,512

FY2027 TM Proposed | +\$57,250
(+18.4%)

1. Department Overview

The Assessing Department maintains property valuation data for all taxable property in Ashland, determines new growth annually, processes motor vehicle excise bills, qualifies tax exemption applicants, and manages the tax rate-setting process in coordination with the Department of Revenue. The department is essential to the Town's revenue base: accurate and defensible assessments directly support the levy and protect against abatement liability.

The department is overseen by the Board of Assessors, a three-member elected body with authority over abatements, exemptions, and overvalue applications. The Director of Assessing leads a staff team with a combined service tenure exceeding 100 years, a depth of institutional knowledge that supports the department's consistently strong assessment quality record.

Key FY2026 accomplishments include completing the interim DOR Recertification program, settling seven Appellate Tax Board cases with none currently pending, and conducting field visits that doubled new growth expectancy. The department's track record of low abatement volume saves the Town money in overlay reserves year after year.

2. Staffing Changes in the FY2027 Budget

No staffing changes are proposed for FY2027. All three positions are level funded.

Position	FY2026	FY2027	Notes
Director of Assessing	1	1	Non-Union
Senior Clerk	2	2	CBA

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$368,512, an increase of \$57,250 (+18.4%) over the FY2026 budget of \$311,262. The increase is driven primarily by contracted services, reflecting the cost of a required transition to Vision Government Solutions software to maintain DOR compliance and support the department's mass appraisal and property database functions.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$203,239	\$237,512	\$250,012	\$12,500
LONGEVITY & FRINGES	51400	\$3,000	\$3,000	\$3,000	\$0
COMPUTER/SFTWR MAINT CONT	52420	\$13,033	\$13,500	\$16,000	\$2,500
CONTRACTED SERVICES	52450	\$75,655	\$53,250	\$95,500	\$42,250
DUES & MEMBERSHIPS	57300	\$235	\$500	\$500	\$0

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
TRAINING/CONF./COURSES	57400	\$3,395	\$3,500	\$3,500	\$0
Encumbrances		\$2,250	\$0	\$0	\$0
TOTAL	-	\$300,806	\$311,262	\$368,512	\$57,250

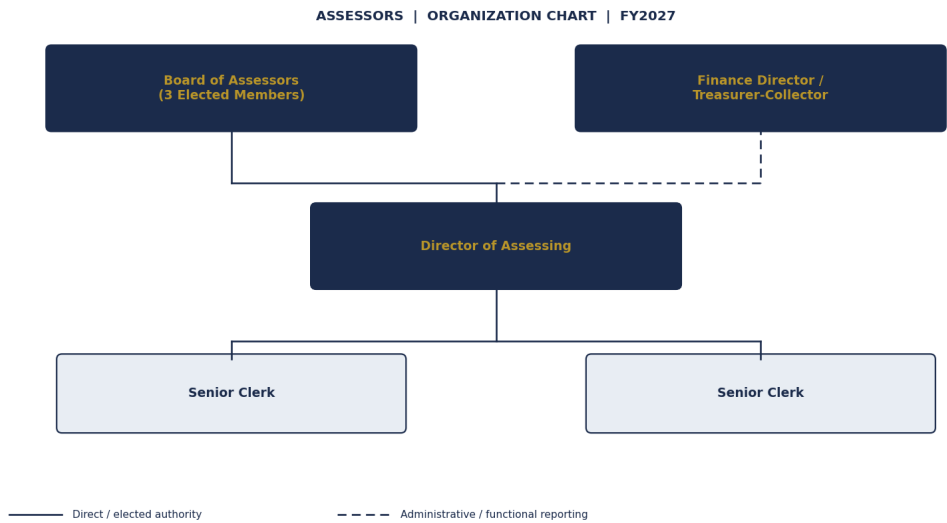
Key budget notes:

Contracted Services (+\$42,250): The department transitioned to Vision Government Solutions software to maintain compliance with DOR mass appraisal standards. Vision is the platform required for state recertification and supports the department's property database, valuation modeling, and field inspection functions. The full annual cost of the Vision contract and related assessing services is approximately \$95,500.

Computer/Software Maintenance (+\$2,500): Increase from \$13,500 to \$16,000 reflecting Vision licensing cost growth.

Salaries (+\$12,500): Reflects step increases for permanent positions per employment agreements.

4. Organization Chart



5. Department Data and Metrics

The Assessing Department's core performance indicators are new growth certified to the levy, abatement activity, and tax exemptions. New growth is the primary output of the department's field inspection and data collection work; it directly increases the Town's levy capacity without requiring a Proposition 2½ override.

New Growth Certified	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
New Growth Added to Levy	\$688,069	\$635,807	\$639,878	\$412,068	\$333,301	\$326,585

New growth represents new taxable value added to the levy base through development, improvements, and reclassifications. FY2025 certified new growth: \$326,585. FY2026 expectancy doubled to \$754,688 following expanded field visit program. Source: Massachusetts DOR Schedule A; Ashland Historical Budget Data.

Assessment Quality Indicators	FY2024	FY2025	FY2026 Est.	Notes
ATB Cases Pending at Year-End	0	0	0	All cases settled; none pending
Tax Exemptions Approved	-	-	90	Mostly senior and veteran exemptions
Abatement Application Volume	Low	Low	Low	Below peer community averages
DOR Recertification Status	-	Completed	-	Interim recertification completed FY2025

TREASURER / FINANCE DIRECTOR

Department 01145 | FY2027 Annual Budget

\$245,772

FY2027 TM Proposed | +\$0 (Level Funded)

1. Department Overview

The Treasurer/Collector's office is responsible for the collection, investment, and reporting of all money due to the Town, including real estate taxes, motor vehicle excise, water and sewer bills, and other receivables. In May 2025, the position of Finance Director was formally added to the Treasurer/Collector role, centralizing financial leadership into a single position.

The Finance Director role provides day-to-day oversight of all municipal financial operations and leads the Finance Team, which includes the Town Accountant and Director of Assessing. The combined position is responsible for budget development assistance, debt management, investment strategy, and financial reporting to the Select Board and Town Meeting.

The department processes payments through multiple channels including window, lockbox, online payment processor (City Hall Systems), and a parking lot drop box. As online payment adoption increases, window and phone volume decreases. The department added a multilingual staff member in FY2025, improving service to non-English-speaking residents.

2. Staffing Changes in the FY2027 Budget

No staffing changes are proposed for FY2027. The department is fully staffed at four positions.

Position	FY2026	FY2027	Notes
Finance Director / Treasurer-Collector	1	1	Non-Union
Asst. Treasurer-Collector	1	1	CBA
Tax Analyst	2	2	CBA

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$245,772, level funded with FY2026. Minor shifts between non-personnel line items offset one another with a net change of zero.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$200,095	\$219,197	\$220,420	\$1,223
LONGEVITY & FRINGES	51400	\$2,150	\$1,050	\$2,100	\$1,050
ADVERTISING SERVICES	52200	\$0	\$2,000	\$2,000	\$0
NOTE & BOND FEES	52300	\$400	\$4,900	\$4,000	(\$900)
LEGAL SERVICES	53190	\$1,890	\$10,500	\$9,452	(\$1,048)
SUPPLIES	54000	\$111	\$1,500	\$1,400	(\$100)
INTEREST ON REFUNDS	57010	\$0	\$1,500	\$1,500	\$0
DUES & MEMBERSHIPS	57300	\$400	\$500	\$500	\$0

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
TRAINING/CONF./COURSES	57400	\$1,987	\$2,225	\$2,500	\$275
OTHER MISC EXPENSE	57800	\$5,650	\$2,400	\$1,900	(\$500)
Encumbrances		\$284	\$0	\$0	\$0
TOTAL	-	\$212,967	\$245,772	\$245,772	\$0

Key budget notes:

Level funded at \$245,772. Non-personnel shifts: Note & Bond Fees -\$900, Legal Services -\$1,048, Supplies -\$100, Training +\$275, Other -\$500. These net to zero.

The combined Finance Director/Treasurer-Collector role represents a meaningful efficiency. The prior arrangement would have required two separate positions for these functions at higher total cost to the Town.

4. Organization Chart

TREASURER / FINANCE DIRECTOR | ORG CHART | FY2027



5. Department Data and Metrics

The following data is drawn from the Town's audited financial statements, the annual Schedule A report to the Department of Revenue, and the FY2027 budget spreadsheet. These indicators reflect the core financial management responsibilities of the Finance Director and Treasurer-Collector.

Tax Levy	FY2021	FY2022	FY2023	FY2024	FY2025
Levy Limit	\$50,044,185	\$53,022,977	\$54,376,524	\$57,165,207	\$58,363,148
Actual Levy Collected	\$50,022,033	\$53,019,660	\$53,021,123	\$57,135,713	\$58,356,038
Collection Rate	99.96%	99.99%	97.51%	99.95%	99.99%

Collection rate for FY2023 reflects timing of new growth and state aid adjustments; the levy was set conservatively. Source: Massachusetts DOR Schedule A; Ashland Historical Budget Data.

Local Receipts	FY2022	FY2023	FY2024	FY2025
Motor Vehicle Excise	-	-	-	\$3,528,856
Investment Income	-	-	-	\$1,034,582
Building Permits	-	-	-	\$404,001
Penalties & Interest	-	-	-	\$314,054
Rentals & Other	-	-	-	\$1,004,990

Local Receipts	FY2022	FY2023	FY2024	FY2025
Total Local Receipts	\$4,689,669	\$5,563,281	\$6,006,166	\$5,286,004

FY2025 investment income of \$1,034,582 reflects elevated returns from active cash management during a higher interest rate environment. FY2027 budget projects \$500,000, conservatively. Source: FY2027 Budget Spreadsheet; Ashland Historical Budget Data.

Free Cash (Certified by DOR)	FY2021	FY2022	FY2023	FY2024	FY2025
Certified Free Cash	\$2,056,674	\$2,025,302	\$2,107,749	\$1,743,648	\$2,792,803

CONSERVATION COMMISSION

Department 01171 | FY2027 Annual Budget

\$108,812

FY2027 TM Proposed | +\$0 (Level Funded)

1. Department Overview

The Conservation Department administers the Massachusetts Wetlands Protection Act (M.G.L. c. 131 §40) and the Town's local wetlands bylaw, permitting work within wetlands, floodplains, waterbodies, and riverfront areas. The Conservation Agent assists the seven-member Conservation Commission with project review, site inspections, permit drafting and issuance, enforcement orders, and correspondence.

Beyond permitting, the department coordinates the Town's MS4 federal stormwater permit with DPW, conducts baseline surveys of conservation lands, educates landowners about environmentally sensitive areas, and manages conservation restrictions. The Conservation/Stormwater Assistant supports both the permitting program and stormwater compliance obligations.

2. Staffing Changes in the FY2027 Budget

The department consists of two full-time positions, both level funded.

Position	FY2026	FY2027	Notes
Conservation Agent	1	1	Non-Union
Conservation/Stormwater Asst.	1	1	Non-Union

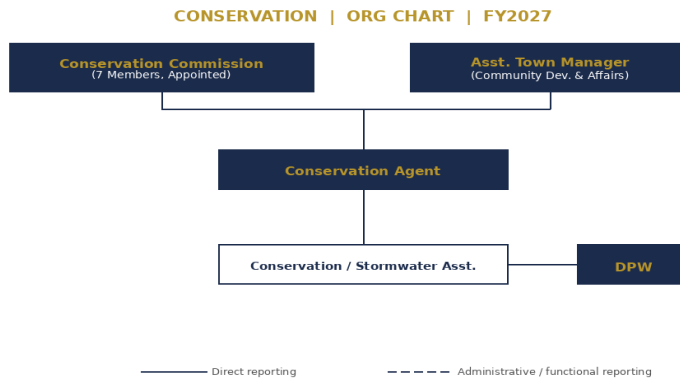
3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$108,812, level funded with FY2026. No changes to the total are proposed.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$88,280	\$92,641	\$96,142	\$3,501
CONTRACTED SERVICES	52450	\$35	\$10,200	\$10,450	\$250
SUPPLIES	54000	\$0	\$2,450	\$315	(\$2,153)
TRAVEL EXPENSES	57100	\$105	\$300	\$0	(\$300)
DUES & MEMBERSHIPS	57300	\$761	\$781	\$815	\$34
TRAINING/CONF./COURSES	57400	\$570	\$2,440	\$1,090	(\$1,350)
TOTAL	-	\$89,751	\$108,812	\$108,812	\$0

Level funded across all lines. The travel expense line is zeroed in FY2027 (from \$300) with a small offset to training. All other lines are flat.

4. Organization Chart



5. Department Data and Metrics

The Conservation Department tracks permitting activity, enforcement actions, and related workload indicators. FY2022 and FY2023 figures are estimated.

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Notice of Intent Applications	10	13	15	12	12
Request for Determination of Applicability	14	15	16	26	18
Request for Certificate of Compliance	24	19	12	7	9
Stormwater Mgmt. Permit Applications	7	5	5	5	3
Emergency Certification Requests	1	5	5	11	10
Enforcement Orders / Violations Issued	1	4	4	5	18
Request for Extension Applications	1	2	2	9	3
Amended Order of Conditions Applications	1	1	5	4	11
Abbreviated Notice of Resource Area Delin. Applications	2	1	2	1	2

The department also provides stormwater monitoring assistance (MS4 federal permit compliance) and the Conservation Agent performs Land Steward duties for Town-owned conservation land.

PLANNING & ECONOMIC DEVELOPMENT

Department 01175 | FY2027 Annual Budget

\$173,084

FY2027 TM Proposed | (\$45,973) (-21.0%)

1. Department Overview

The Planning and Economic Development Department manages land use planning, zoning administration, and economic development initiatives for the Town of Ashland. The department supports the Planning Board, Zoning Board of Appeals, and Economic Development Committee, and coordinates with other departments on development review, ADU implementation, and downtown revitalization.

2. Staffing Changes in the FY2027 Budget

The department consists of two full-time positions. The Planner position was upgraded to the Director of Planning & Economic Development during the 2025 staff restructuring.

Position	FY2026	FY2027	Notes
Director of Planning & Economic Development	1	1	Non-Union
Assistant Planner	1	1	Non-Union

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$173,084, a decrease of \$45,973 (-21.0%) from FY2026.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$171,469	\$185,807	\$144,834	(\$40,973)
LONGEVITY & FRINGES	51400	\$1,000	\$1,000	\$1,000	\$0
ADVERTISING SERVICES	52200	\$1,713	\$2,000	\$2,000	\$0
CONTRACTED SERVICES	52450	\$15,887	\$21,000	\$18,000	(\$3,000)
MAPPING/BLUE PRINT SUPPLY	54110	\$549	\$750	\$750	\$0
OFFICE SUPPLIES	54200	\$150	\$1,000	\$0	(\$1,000)
REFERENCE BOOKS/MATERIALS	54600	\$0	\$2,000	\$1,000	(\$1,000)
TRAVEL EXPENSES	57100	\$605	\$1,000	\$1,000	\$0
DUES & MEMBERSHIPS	57300	\$1,161	\$2,000	\$2,000	\$0
TRAINING/CONF./COURSES	57400	\$762	\$2,500	\$2,500	\$0
TOTAL	-	\$193,296	\$219,057	\$173,084	(\$45,973)

Salaries (-\$40,973): Reflects the net effect of position changes. Contracted Services (-\$3,000): Reduced from \$21,000 to \$18,000. Office Supplies: Eliminated.

4. Organization Chart

PLANNING & ECONOMIC DEVELOPMENT | ORG CHART | FY2027



5. Department Data and Metrics

The department tracks planning board and zoning board activity as key workload indicators. Total Planning Board applications peaked at 32 in FY2023 and are estimated at 19 for FY2025. ZBA activity has similarly fluctuated with development trends.

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Planning Board Special Permits/Modifications	3	6	14	3	7
Planning Board Site Plan Reviews	7	8	8	3	7
Planning Board Scenic Road Permits	1	1	3	0	1
Planning Board Zoning Amendments	5	1	2	3	3
Planning Board Subdivisions	0	1	5	1	2
Total Planning Board Applications	16	17	32	10	19
ZBA Special Permits/Modifications	5	8	10	1	6
ZBA Variances	1	1	1	2	1
ZBA Building Commissioner Appeals	1	0	2	0	1
Total ZBA Permits	8	9	13	3	8
Total Proposed Housing Units	180	294	375	0	N/A
Total Proposed Commercial Sq. Ft.	54,825	28,000	35,000	N/A	N/A
Planning Documents Advanced	3	1	N/A	N/A	1

INSPECTIONAL SERVICES

Department 01241 | FY2027 Annual Budget

\$198,476

FY2027 TM Proposed | +\$0 (Level Funded)

1. Department Overview

The Inspectional Services Division issues state-mandated permits for building, sheet metal, plumbing, and electrical work and conducts inspections to verify compliance with state codes. The department also serves as the Zoning Enforcement Officer, reviews Home Occupation and Business Certificate applications, and assists the Zoning Board of Appeals on Special Permits and variance requests.

The department coordinates closely with the Fire Department on annual mandated inspections for restaurants, municipal buildings, daycares, and multi-family housing. Volume in FY2025: approximately 2,300 inspections and 1,225 permits issued annually.

2. Staffing Changes in the FY2027 Budget

No staffing changes. The department is staffed by a Building Commissioner, one full-time Administrative Assistant, a Building Inspector, and three part-time inspectors.

Position	FY2026	FY2027	Notes
Building Commissioner	1	1	Non-Union
Administrative Assistant	1	1	CBA
Building Inspector	1	1	Non-Union
Plumbing Inspector	1	1	PT
Electrical Inspector	1	1	PT
Sealer of Weights & Measures	1	1	PT

3. FY2027 Town Manager Proposed Budget

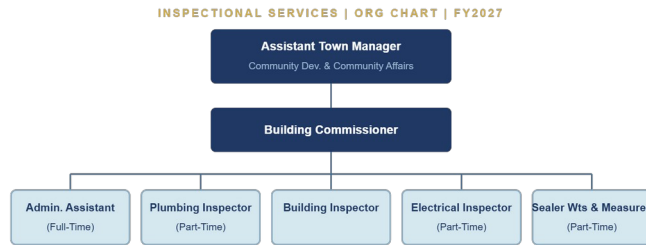
The FY2027 proposed budget is \$198,476, level funded with FY2026.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$172,855	\$126,576	\$149,476	\$22,900
OTHER SALARIES	51190	\$17,799	\$63,800	\$40,000	(\$23,800)
LONGEVITY & FRINGES	51400	\$1,500	\$1,500	\$2,500	\$1,000
OFFICE SUPPLIES	54200	\$327	\$500	\$500	\$0
REFERENCE BOOKS/MATERIALS	54600	\$652	\$1,000	\$1,000	\$0
REPAIRS & MAINTENANCE	56965	\$1,254	\$2,500	\$2,500	\$0
TRAVEL EXPENSES	57100	\$724	\$500	\$500	\$0
DUES & MEMBERSHIPS	57300	\$645	\$600	\$500	(\$100)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
TRAINING/CONF./COURSES	57400	\$1,911	\$1,500	\$1,500	\$0
TOTAL	-	\$197,667	\$198,476	\$198,476	\$0

Level funded. The permanent position salary line increases \$22,900 due to step movement, offset by a corresponding reduction in the other salaries line (-\$23,800) which covers part-time inspector costs. Longevity increases +\$1,000. Net change: \$0.

4. Organization Chart



5. Department Data and Metrics

Permit and inspection volume has increased significantly over the past several years. Total permits issued grew from 1,135 in FY2021 to 2,032 in FY2023 (estimated), a 25.7% increase over the period. Building fees collected rose 118.5% over the same period.

Indicator	FY2021	FY2022	FY2023 Est.	FY2024 Est.
Building Permits	657	580	875	704
Building Fees Collected	\$161,893	\$545,333	\$354,200	\$353,809
Value of Construction	\$42.9M	\$55.1M	\$29.8M	\$42.6M
Plumbing Permits	103	150	325	192
Electrical Permits	135	152	457	248
Gas Permits	170	178	310	219
Sheetmetal Permits	70	56	65	64
Total Permits Issued	1,135	1,116	2,032	1,427
Total Fees Collected	\$226,024	\$606,312	\$288,184	\$373,507
Total Value of Construction	\$45.9M	\$60.3M	\$23.0M	\$43.1M

BOARD OF HEALTH

Department 01510 | FY2027 Annual Budget

\$225,436

FY2027 TM Proposed | +\$2,900
(+1.3%)

1. Department Overview

The Board of Health conducts all state-mandated public health inspections including food establishments, mobile food vendors, farmer's market vendors, temporary food events, housing inspections, group homes, assisted living facilities, and recreational day camps. The department also manages complaint investigations, septic and well plan reviews, communicable disease surveillance, and public health emergency preparedness.

Ashland participates in the MetroWest Shared Services arrangement with 9 other municipalities based at Hudson Health Department, providing access to shared public health resources. The department maintains a vaccine program that has provided 4,673 total vaccines since program inception and delivered 495 vaccines in FY2025. A weekly blood pressure clinic at the Community Center logged 355 visits in FY2025.

2. Staffing Changes in the FY2027 Budget

Level staffing with no changes proposed.

Position	FY2026	FY2027	Notes
Health Director / Agent	1	1	Non-Union
Food Inspector	1	1	PT
Administrative Assistant	1	1	CBA
Public Health Nurse	2	2	PT

Note: The budget includes a \$10,000 Tobacco Revolving Fund offset reducing the general fund cost.

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$225,436, an increase of \$2,900 (+1.3%) over FY2026. The increase is modest and driven by salary step and longevity obligations.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
CLERICAL OVERTIME	51121	\$994	\$2,700	\$2,700	\$0
PERMANENT POS.	51130	\$157,495	\$160,371	\$163,578	\$3,207
LONGEVITY & FRINGES	51400	\$1,200	\$1,200	\$2,200	\$1,000
CONTRACTED SERVICES	52450	\$20,792	\$26,100	\$25,000	(\$1,100)
PURCH. NURSING SERVICES	52500	\$20,027	\$38,000	\$38,000	\$0
OFFICE SUPPLIES	54200	\$136	\$300	\$300	\$0
MISC. SUPPLIES	55800	\$214	\$400	\$400	\$0
TRAVEL EXPENSES	57100	\$483	\$650	\$650	\$0

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
DUES & MEMBERSHIPS	57300	\$722	\$315	\$315	\$0
TRAINING/CONF./COURSES	57400	\$520	\$2,500	\$2,293	(\$207)
FOOD/TOBACCO FUND OFFSET		\$0	(\$10,000)	(\$10,000)	\$0
TOTAL	-	\$202,583	\$222,536	\$225,436	\$2,900

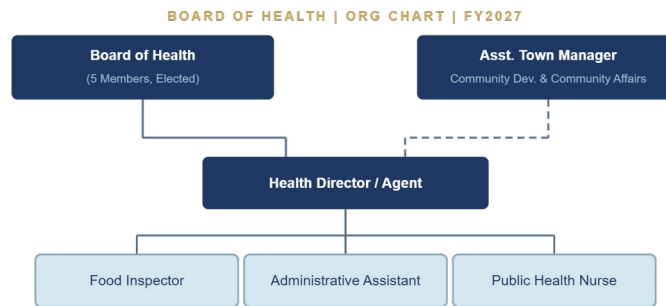
Salaries (+\$3,207): Step increase.

Longevity (+\$1,000): Longevity milestone.

Contracted Services (-\$1,100): Minor reduction. Training (-\$207): Minor reduction. All other lines flat.

Tobacco Fund Offset (-\$10,000): Reduces general fund burden; this funding is continued in FY2027.

4. Organization Chart



5. Department Data and Metrics

The Board of Health maintains a significant permitting and inspection workload across food service, septic, tobacco, and housing programs. The department also administers a vaccine program and weekly wellness clinics.

Permits Issued

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Food Establishment Permits	62	61	62	62	65
Retail Food Permits	25	25	20	18	19
Mobile Food Permits	7	12	13	14	14
Farmer's Market / One Day Permits	44	49	61	53	53
Catering Permits	9	7	7	6	6
Tobacco Permits	17	17	17	17	17
Septic Installer Permits	20	24	26	16	16
Septic Hauler Permits	16	17	12	12	12

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Animal / Equine Permits	36	39	41	40	42
Recreational Camp Permits	2	2	2	2	2
Well Permits	7	2	1	0	1

Inspections and Enforcement

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Food Inspections	264	246	256	258	265
Tobacco Inspections	34	34	34	34	34
Housing / Environmental Complaints	18	17	25	19	20
Title 5 Reports Reviewed	31	28	25	19	20
Septic Repair / Construction Permits	37	24	20	24	25

Public Health Programs

Indicator	FY2025	Cumulative	Notes
Vaccines Administered (VFC)	495	4,673	Since program inception
Blood Pressure Clinic Visits	355		Weekly at Community Center
Wellness Programs Offered	12		Community Center programs

POLICE DEPARTMENT

Department 01210 | FY2027 Annual Budget

\$4,652,889

FY2027 TM Proposed | +\$100,000
(+2.2%)

1. Department Overview

The Ashland Police Department is responsible for the protection of life and property within Ashland. All sworn officers are certified full-time law enforcement professionals. Public safety dispatchers are certified 911 dispatchers cross-trained for police and fire communications, consolidated under the Police Chief and operating from a shared communications center with the Fire Department. The department operates 24 hours a day, 7 days a week, 365 days a year. The authorized staffing complement is 43.5 FTE across all positions.

After several years of operating well below authorized strength, the department reached full staffing in FY2026, hiring 10 officers over 18 months. Recruiting was accomplished by exiting the civil service system and contracting with a specialized recruitment firm to reach candidates actively seeking to work in Ashland. The result is a department at full complement with a diverse and experienced officer corps. Uniformed patrol is staffed at 20 officers and sergeants, typically running 3 to 4 patrol cars per shift at minimum staffing levels.

A top departmental priority in FY2027 is accreditation through the Massachusetts Police Accreditation Commission (MPAC). Accreditation requires comprehensively updating all policies and procedures, which have not been revised since the early 2000s. The process improves legal protections for the Town, strengthens grant eligibility, and clarifies performance expectations for all personnel. The department is seeking to fill the long-vacant Administrative Lieutenant position to lead this effort, as assigning a full-time administrator to the process is the recognized best practice.

The department maintains an embedded ER Diversion Clinician through Riverside Community Care, working 40 hours per week with patrol officers on mental health and substance use disorder calls. This program allows the department to divert individuals from unnecessary arrest or emergency room transport by providing the same roadside assessment available in a clinical setting. The program has become a core component of the department's public safety model and reduces costs for the Town and residents alike.

Looking ahead, the department is tracking significant residential growth that will substantially increase call volume. The 1,147 additional housing units currently under construction or permitted in Ashland are projected to bring more than 2,000 new residents. The Cirrus Drive development alone generated approximately 150 calls for service in its first year. Lead times of 18 months to recruit, train, and field a new officer make current staffing planning decisions consequential for service levels several years out.

2. Staffing Changes in the FY2027 Budget

The FY2027 budget adds one Police Officer, increasing total authorized strength from 42.5 to 43.5 FTE. The addition reflects the sustained recruitment effort that brought the department to full strength in FY2026 and positions the department ahead of projected call volume growth from the 1,147 housing units currently in the development pipeline. The Administrative Lieutenant position has been vacant for over five years and is a priority hire in FY2027.

Position Category	FY2026	FY2027	Notes
Chief of Police	1	1	Non-Union
Deputy Chief	1	1	Non-Union

Position Category	FY2026	FY2027	Notes
Lieutenant (Administrative)	1	1	Non-Union
Lieutenant	1	1	Non-Union
Sergeant	7	7	CBA
Police Officer	19	20	CBA
Executive Secretary / Records	2	2	Non-Union
Public Safety Dispatcher	9	9	CBA
Crossing Guard	3	3	PT
Animal Control Officer	2	2	Non-Union
Total Authorized	42.5	43.5	

The staffing table above reflects authorized positions from the FY2027 budget submission. Patrol operations are run at minimum staffing, requiring overtime to fill any absence. The POST Commission has significantly increased mandatory training requirements in recent years, adding to administrative and scheduling demands on command staff operating without a full Administrative Lieutenant.

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$4,652,889, an increase of \$100,000 (+2.2%) over the FY2026 budget of \$4,552,889. The net increase reflects a \$100,000 Town Manager public safety appropriation, partially offset by reductions in overtime and changes to the Animal Control cost-sharing offset. The Animal Control offset decreases from \$114,000 to \$38,000, increasing the net general fund burden by \$76,000.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL ADMINISTRATIVE	51110	\$2,590,563	\$3,146,125	\$2,965,320	(\$180,805)
SALARIES ANIMAL CONTROL	51140	\$66,791	\$78,281	\$72,972	(\$5,309)
OT VACATION	51310	\$71,121	\$100,000	\$90,000	(\$10,000)
OT SICK/PERSONAL	51320	\$113,338	\$200,000	\$130,000	(\$70,000)
OT REGULAR	51330	\$183,298	\$200,000	\$200,000	\$0
OT COURT	51340	\$17,906	\$15,000	\$18,000	\$3,000
LONGEVITY & FRINGES	51400	\$20,871	\$22,900	\$23,200	\$300
SHIFT DIFFERENTIAL	51410	\$56,449	\$46,674	\$55,000	\$8,326
HOLIDAY PAY	51420	\$129,319	\$115,000	\$135,000	\$20,000
O I C (POLICE)	51430	\$11,563	\$7,812	\$13,000	\$5,188
OTHER INCENT. ie EMT, ETC.	51440	\$196,294	\$200,000	\$286,000	\$86,000
QUINN BILL INCENTIVE PAY	51441	\$130,789	\$110,000	\$139,000	\$29,000
OT INSERVICE TRAINING	51810	\$50,371	\$50,000	\$50,000	\$0
OT OTHER TRAINING	51820	\$69,291	\$40,883	\$40,883	\$0

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
UNIFORM EXP./ALLOW.	51900	\$40,319	\$38,790	\$38,790	\$0
RETRO		\$13,165	\$0	\$0	\$0
MAINT. SERVICE CONTRACTS	52410	\$1,750	\$9,841	\$9,841	\$0
COMPUTER/SFTWR MAINT CONT	52420	\$31,891	\$62,035	\$62,035	\$0
CONTRACTED SERVICES	52450	\$118,720	\$33,525	\$33,825	\$300
RADIO EQUIP REPAIR/PARTS	52720	\$19,601	\$13,000	\$13,000	\$0
PHOTO SUPPLIES / FILM	54120	\$9,547	\$5,989	\$5,989	\$0
POSTAGE \$/STAMPS/REG MAIL	54150	\$1,086	\$2,033	\$2,033	\$0
OFFICE SUPPLIES	54200	\$4,278	\$5,000	\$5,000	\$0
AUTO PARTS & SUPPLIES	54400	\$65,985	\$40,000	\$40,000	\$0
FIREARMS SUPPLIES	54490	\$33,490	\$33,586	\$33,586	\$0
ANIMAL FOOD/SUPPLIES	54550	\$13,870	\$16,650	\$16,650	\$0
REFERENCE BOOKS/MATERIALS	54600	\$1,299	\$2,650	\$2,650	\$0
MISC. SUPPLIES	55800	\$9,980	\$3,850	\$3,850	\$0
FOOD - PRISONER MEALS	55850	\$3,385	\$3,500	\$3,500	\$0
TRAVEL EXPENSES	57100	\$9,268	\$2,200	\$2,200	\$0
DUES & MEMBERSHIPS	57300	\$20,903	\$23,565	\$23,565	\$0
TRAINING/CONF./COURSES	57400	\$32,542	\$32,000	\$32,000	\$0
OTHER MISC EXPENSE	57800	\$10,772	\$6,000	\$6,000	\$0
Encumbrances / FY27 Budget Increases		\$1,792	\$0	\$100,000	\$100,000
Animal Control		(\$114,000)	(\$114,000)	(\$38,000)	\$76,000
TOTAL	-	\$4,037,606	\$4,552,889	\$4,652,889	\$100,000

Key budget notes:

Administrative Salaries (-\$180,805 vs. FY2026): Reflects a shift in salary distribution across lines and the reduction in the Animal Control offset. Gross sworn officer payroll increases with contractual step increases; the net budget line decreases due to internal reallocation.

Specialty Incentive Pay (+\$86,000): The department notes this line was underfunded in FY2026 by approximately \$285,790.

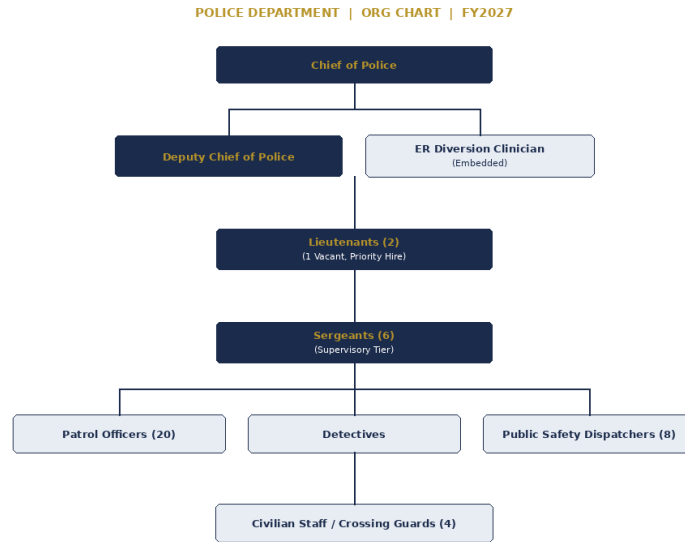
Quinn Bill Incentive Pay (+\$29,000): Reflects contractual educational incentive pay increases. The department notes this line was also underfunded in FY2026 by approximately \$138,900.

OT Sick/Personal (-\$70,000): Reduced from \$200,000 to \$130,000. The department ties overtime directly to contractual minimum staffing requirements; the FY2025 actual of \$113,338 supports the lower estimate.

Budget Increases Line (+\$100,000): Town Manager additional public safety appropriation shown in the Encumbrances line, to be allocated within the department during FY2027.

Animal Control Offset: Decreases from \$114,000 to \$38,000, reflecting a restructuring of Animal Control cost-sharing. This increases the net general fund burden by \$76,000.

4. Organization Chart



5. Department Data and Metrics

The Police Department tracks performance across call volume, traffic enforcement, staffing, and program utilization. Key indicators from the FY2027 budget submission are presented below.

Operational Indicator	FY2022	FY2023	FY2024	Notes
Total Calls for Service	~18,000	~18,000	~18,000	24/7; all call types
Traffic Stops	Active	Active	2,876	YTD 2025: 2,382
ER Diversion Clinician Response	Active	Active	Active	40 hrs/wk embedded with patrol
Animal Control Calls	Active	Active	Active	Regional service area
Authorized Officer Strength	Not full	Not full	Full	Full strength reached FY2026
Accreditation Status	Not started	In progress	In progress	Admin Lt needed to lead effort

Traffic stop data from department records management system. Call volume from department FY2027 budget submission.

Housing Growth and Demand Context	Units	Notes
Cirrus Drive (active)	398	~150 calls for service in first year (4/1/24 to 4/1/25)
Under construction or permitted	474	174 + 180 + 120 units at separate sites

Housing Growth and Demand Context	Units	Notes
Approved/Proposed additional	673	250 + 223 + 200 units at various sites
Total Pipeline (excl. Cirrus)	1,147	Projected to add 2,000+ residents

Source: Police Department FY2027 Budget Submission. Planning approvals current as of submission date. 18-month lead time to recruit, train, and field a new officer makes current staffing decisions consequential for future service levels.

FY2026 Program and Operational Highlights:

The department hired 10 officers over 18 months, reaching full authorized strength for the first time in several years. The department exited civil service for sworn positions and partnered with a specialized recruitment firm, resulting in a diverse officer class. The detective unit solved multiple high-profile crimes including commercial break-ins, motor vehicle thefts, an armed robbery, and a downtown stabbing, working in collaboration with state and federal partners. The department expanded its METRO-LEC participation, adding bicycle and motorcycle officers and pursuing K-9 and SWAT assignments within the regional consortium of 47 agencies. A K-9 officer and fully trained narcotics detection dog joined the department as a lateral transfer at no cost to the Town. A part-time SRO was assigned to the elementary schools at the request of Ashland Public Schools, supplementing the full-time SRO at the middle and high school. An officer wellness program was established providing 24/7 behavioral health resources to all personnel.

FIRE DEPARTMENT

Department 01220 | FY2027 Annual Budget

\$3,212,356

FY2027 TM Proposed | +\$300,000 (+10.3%)

1. Department Overview

The Ashland Fire Department operates as a full-time career fire and emergency medical service department providing fire suppression, emergency medical services, fire prevention, and public education to Ashland's 18,646 residents. The department responds to emergencies 24 hours a day, 7 days a week, 365 days a year.

In FY2025, the department responded to 2,712 calls, of which 1,805 were medical emergencies. The department operates three Advanced Life Support (ALS/paramedic-level) ambulances. Ambulance revenue returned to the Town's EMS Revolving Account exceeded \$936,000 in FY2025; the FY2027 budget applies a \$700,000 revolving offset against gross personnel costs, reducing the general fund burden accordingly.

One of the department's most significant operational challenges is sustained growth in simultaneous emergency calls. Concurrent incidents exceeded 1,000 times annually beginning in FY2022 and reached 1,182 in FY2024. When all on-duty personnel are committed to an active scene, the department must recall off-duty firefighters, driving the recall and overtime lines. Both are based on four years of actual cost history.

In FY2026, the department received three significant federal grants: a \$725,000 FEMA Assistance to Firefighters Grant for a new brush fire truck, \$100,800 in FEMA funding for upgraded turnout gear, and a Firefighter Safety Grant providing thermal imaging cameras deployed on all apparatus. These grants reduce capital needs on the general fund.

2. Staffing Changes in the FY2027 Budget

The FY2027 budget converts four call/part-time firefighter positions to career positions, increasing the career firefighter complement from 20 to 24 while eliminating the call/part-time roster. Total authorized strength remains at 32 positions. The conversion reflects the operational reality that call firefighters are no longer a reliable staffing model for a department running three ALS ambulances with sustained concurrent call volumes exceeding 1,000 incidents per year.

The primary driver of personnel cost increases in FY2027 is the July 2024 collective bargaining agreement with the firefighters union, which provides step increases for all union members and a 1 percent increase in the paramedic pay differential. Five firefighters hired in FY2024 and FY2025 completed probationary periods during FY2026. Firefighter Sheehan, hired September 2025, is completing fire academy training and will enroll in the paramedic program upon graduation.

Position	FY2026	FY2027	Notes
Fire Chief	1	1	Non-Union
Deputy Chief	1	1	Non-Union
Administrative Assistant	1	1	Non-Union
Captain	1	1	CBA
Lieutenants (4 positions)	4	4	CBA

Firefighters (career)	20	24	CBA
Call / Part-Time Firefighters	4	0	Converted to career positions

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget for the Fire Department is \$3,212,356, an increase of \$300,000 (+10.3%) over the FY2026 budget of \$2,912,356. Gross personnel costs are partially offset by a \$700,000 transfer from the EMS Revolving Account (ambulance billing revenue), shown as a separate line item.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	5113 0	\$2,377,788	\$2,506,171	\$2,524,741	\$18,570
OT RECALL/BEEPER	5130 0	\$141,884	\$135,000	\$140,000	\$5,000
OT VACATION	5131 0	\$234,984	\$245,000	\$240,000	(\$5,000)
OT SICK/PERSONAL	5132 0	\$245,783	\$125,000	\$140,000	\$15,000
LONGEVITY & FRINGES	5140 0	\$21,819	\$24,400	\$23,600	(\$800)
HOLIDAY PAY	5142 0	\$102,248	\$111,220	\$110,000	(\$1,220)
OTHER INCENT. ie EMT	5144 0	\$26,247	\$21,100	\$21,450	\$350
EDUCATION INCENTIVE	5145 0	\$42,209	\$42,440	\$48,440	\$6,000
TRAINING INCENTIVE	5146 0	\$73,060	\$90,000	\$80,000	(\$10,000)
UNIFORM EXP./ALLOW.	5190 0	\$31,660	\$31,800	\$27,800	(\$4,000)
RETRO	5133 5	\$9,151	\$0	\$0	\$0
MAINT. SERVICE CONT.	5241 0	\$31,028	\$33,400	\$33,500	\$100
COMPUTER/SFTWR	5242 0	\$277	\$2,500	\$2,500	\$0
CONTRACTED SERVICES	5245 0	\$74,360	\$70,690	\$70,690	\$0
RADIO EQUIP REPAIR	5272 0	\$2,038	\$5,500	\$5,500	\$0
PHOTO SUPPLIES	5412 0	\$100	\$500	\$500	\$0
POSTAGE	5415 0	\$82	\$500	\$500	\$0
OFFICE SUPPLIES	5420 0	\$48	\$1,235	\$1,235	\$0
FIRE EQUIP/MAINT	5422 0	\$48,962	\$50,000	\$50,000	\$0
FIRE ALARM EQUIP	5423 0	\$6,392	\$12,000	\$8,000	(\$4,000)
MAINTENANCE SUPPLIES	5430 0	\$553	\$3,000	\$3,000	\$0
REFERENCE BOOKS	5460 0	\$678	\$1,000	\$1,000	\$0
EMS SUPPLIES	5475	\$35,049	\$36,300	\$36,300	\$0

	0				
MISC. SUPPLIES	5580 0	\$990	\$2,000	\$2,000	\$0
OTHER CHARGES	5700 0	\$373	\$2,000	\$2,000	\$0
DUES & MEMBERSHIPS	5730 0	\$1,022	\$5,000	\$5,000	\$0
TRAINING/CONF.	5740 0	\$2,704	\$3,000	\$3,000	\$0
PURCHASE OF EQUIP.	5850 0	\$20,220	\$35,000	\$30,000	(\$5,000)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
AMBULANCE LICENSE	5851 4	\$1,741	\$1,600	\$1,600	\$0
Encumbrances / FY27 Increases		\$9,700	\$0	\$300,000	\$300,000
EMS Revolving		\$0	(\$685,000)	(\$700,000)	(\$15,000)
TOTAL	-	\$3,543,150	\$2,912,356	\$3,212,356	\$300,000

Key budget notes:

Permanent Positions (+\$18,570): Reflects contractual step increases and 1% paramedic pay differential increase for all 24 union members per the July 2024 agreement.

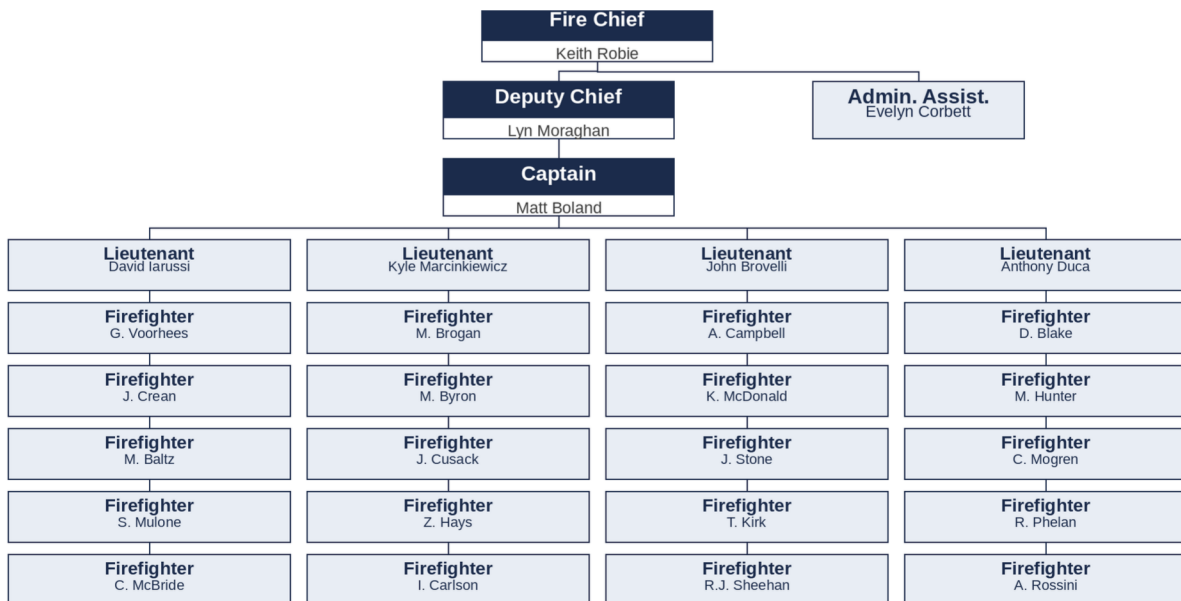
Overtime / Sick (+\$15,000): FY2025 actual was \$245,783 against a \$125,000 budget. The FY2027 estimate of \$140,000 is based on four-year actuals averaging \$160,648.

Educational Incentive (+\$6,000): Five members now qualify for master's degree incentives. Training Pay (-\$10,000), Uniform Allowance (-\$4,000), Equipment (-\$5,000): Modest reductions to partially offset salary cost increases.

Traffic Signal Maintenance (-\$4,000): Reduced based on FY2024 capital upgrades to the traffic signal system.

EMS Revolving Offset (-\$700,000): FY2025 ambulance net revenue exceeded \$936,000. The \$700,000 offset applied against personnel costs reduces the net general fund burden.

4. Organization Chart



Indicator	FY2022	FY2023	FY2024	FY2025	FY2026 Est.	
Total Calls for Service	2,705	2,736	2,790	2,712	2,754	
Fires	40	62	66	60	67	
Fire Alarms	340	371	362	368	393	
Medical Calls	1,861	1,812	1,833	1,805	1,878	
Patient Transports	1,396	1,411	1,454	1,400	1,457	
Simultaneous Calls	1,076	1,038	1,182	-	-	
Mutual Aid Given	199	243	267	184	154	
Mutual Aid Received	137	61	94	64	37	
Fire Permits Issued	508	474	464	472	489	
Prevention Inspections	611	628	617	640	694	
Ambulance Net Revenue	\$720K	\$842K	\$871K	\$936K	-	

DEPARTMENT OF PUBLIC WORKS

Departments 01421 / 01422 / 01423 / 01424 / 01429 / 01491 |
FY2027 Annual Budget

\$1,839,064

FY2027 TM Proposed | +\$88,000
(+5.0%)

1. Department Overview

The Department of Public Works (DPW) is responsible for the maintenance, operation, and improvement of Ashland's public infrastructure, transportation network, green spaces, and municipal facilities. The department operates across six general fund budget accounts, organized into four functional divisions: Administration, Highway, Cemetery/Parks/Trees, and the combined Snow and Ice/Streetlights/Fuel operations. Staff costs are shared across the general fund and enterprise fund accounts for water, sewer, stormwater, and other services.

The DPW is the largest operational department in the Town, excluding public safety and education. The department is responsible for 29 individual properties and approximately 90 miles of public roadway, not including the sidewalks, curbs, guardrails, catch basins, easements, and manholes associated with those properties. The FY2027 authorized general fund complement of 37.45 FTE has grown from 32.5 FTE in FY2022 (35.45 FTE in FY2026), during a period when service demands, capital project oversight, and regulatory requirements have all expanded.

Administration (01421)

The DPW Administration Office is the central hub that supports all DPW divisions. A small team manages a workload that includes processing all departmental invoices, utility billing (7,000+ meter reads per quarter), purchase orders, payroll, permits, customer service for all DPW operations, rubbish and recycling contract coordination, and engineering project support. The office also manages billing and customer service for the water, sewer, stormwater, and trash enterprise funds. The Engineering function includes project coordination, permit tracking, and regulatory compliance filing. A Civil Engineer position is currently vacant.

Highway Division (01422)

The Highway Division maintains approximately 88 miles of public roadways, 25 miles of sidewalks, 12 roadway bridges, 3 pedestrian bridges, and 3 dams. Core responsibilities include road patching and resurfacing, drainage repairs, catch basin cleaning, street sweeping, traffic signal maintenance, street lights, stormwater MS4 compliance, bridge maintenance, sidewalk and curbing repairs, tree trimming and removal, roadside litter removal, street signage, and traffic control. The division also provides 24-hour emergency response for storm damage, road closures, and utility conflicts. Approximately 76 miles of roadway qualify for state Chapter 90 funding, which partially offsets maintenance costs.

Snow and Ice / Streetlights / Fuel (01423 / 01424 / 01429)

Three budget accounts fund the town's winter storm operations, street lighting infrastructure, and municipal fleet fuel. Snow and ice operations are staffed through the Highway Division on an overtime and recall basis, with Contracted Services covering plowing and sanding contractors during major storms. FY2025 actuals of \$685,191 in the Snow and Ice account significantly exceeded the budget due to storm frequency; the FY2027 budget of \$285,200 is consistent with the level-funded

amount and reflects a normalized expectation, with any deficit funded through the snow and ice deficit account as permitted under state law. Streetlight costs increase \$10,000 to \$55,000 reflecting actual utility rate trends, including new streetlights on Pond Street. Fleet fuel increases \$5,000 to \$125,000 for gasoline based on market price uncertainty.

Cemetery, Parks and Trees (01491)

The Cemetery, Parks and Trees (CPT) Division cares for Ashland’s cemeteries, parks, athletic fields, downtown beautification plantings, trees, and grounds surrounding municipal facilities. The division maintains more than two dozen named public spaces. The FY2027 budget fully funds five full-time staff, including a position previously funded by the Fields enterprise fund that is now being absorbed into the general fund. This is essential for returning to proactive rather than reactive maintenance, particularly in the downtown area. Weekly landscape services from Yellowstone Landscape, Inc., which began in September 2024, supplement CPT staff at 10 high-visibility locations.

2. Staffing Changes in the FY2027 Budget

Administration (01421)

Level funded. No staffing changes proposed. The Civil Engineer position remains vacant. Staff salary costs are allocated across the general fund and enterprise funds based on time spent.

Position	FY2026	FY2027	Notes
DPW Director	1	1	Non-Union
DPW Deputy Director	1	1	Non-Union
Admin. and Operations Manager	1	1	Non-Union
Program Manager / Rubbish and Recycling Coordinator	1	1	Non-Union
Clerical Staff (2.5 FTE)	2.5	2.5	CBA
Civil Engineer	0	0	Non-Union

Highway Division (01422)

Level staffing. No changes proposed.

Position	FY2026	FY2027	Notes
Working Foreman	1	1	CBA
Lead Operator	1	1	CBA
Heavy Equipment Operator	1	1	CBA
Light Equipment Operator (3 positions)	3	3	CBA
Stormwater / Traffic Control Technician	1	1	CBA
Light Equipment Operator	1	1	CBA

Position	FY2026	FY2027	Notes
(Stormwater)			
Lead Mechanic	1	1	CBA

Snow and Ice / Streetlights / Fuel (01423 / 01424 / 01429)

No dedicated permanent staff. Winter storm operations are staffed through all DPW staff on an overtime and recall basis.

Cemetery, Parks and Trees (01491)

The division is fully funded at five full-time staff in FY2027, covering an existing position previously funded by the Fields enterprise fund.

Position	FY2026	FY2027	Notes
Working Foreman	1	1	CBA
Heavy Equipment Operator (2 positions)	2	2	CBA
Light Equipment Operator (2 positions)	2	2	CBA
Seasonal Employees	2	0	PT

3. FY2027 Town Manager Proposed Budget

The combined DPW general fund budget for FY2027 is \$1,839,064, an increase of \$88,000 (+5.0%) over \$1,751,064 in FY2026. The increase is concentrated in two areas: Cemetery, Parks and Trees (+\$60,000), reflecting fully funding the 5 CPT positions without relying on the Fields enterprise fund budget, and the Streetlights account (+\$10,000) and Fuel (+\$5,000), reflecting utility and market cost pressures. The Highway Division increases \$13,000 for overtime, beeper allowance, vehicle parts, and asphalt costs. Administration and Snow and Ice are level funded.

DPW Administration (01421)					
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL PERMANENT POSITION	51100	\$120,283	\$128,400	\$128,623	\$223
LONGEVITY & FRINGES	51400	\$1,425	\$1,429	\$1,206	(\$223)
TRAVEL EXPENSES	57100	\$524	\$150	\$150	\$0
DUES & MEMBERSHIPS	57300	\$73	\$1,000	\$1,000	\$0
TRAINING/CONF./COURSES	57400	\$978	\$2,000	\$2,000	\$0
Subtotal - DPW Administration	-	\$123,282	\$132,979	\$132,979	\$0
Highway Division (01422)					

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$345,790	\$411,997	\$412,903	\$906
O.T. & RECALL/BEEPER	51300	\$23,639	\$15,000	\$20,000	\$5,000
BEEPER ALLOWANCE	51350	\$12,395	\$12,500	\$14,000	\$1,500
LONGEVITY & FRINGES	51400	\$2,332	\$3,000	\$1,958	(\$1,042)
UNIFORM EXP./ALLOW.	51900	\$4,672	\$6,000	\$6,000	\$0
PURCHASE OF SERVICES	52000	\$240	\$500	\$500	\$0
CONTRACTED SERVICES	52450	\$112,515	\$143,500	\$143,136	(\$364)
OFFICE EQUIP LEASE	52710	\$28	\$1,000	\$1,000	\$0
RADIO EQUIP REPAIR/PARTS	52720	\$0	\$100	\$100	\$0
STORMWATER MAINTENANCE	52966	\$16,911	\$30,000	\$30,000	\$0
PROPERTY & TRAIL MAINTENANCE	52970	\$1,556	\$30,000	\$30,000	\$0
TELEPHONE EXPENSE	53410	\$463	\$500	\$500	\$0
SUPPLIES	54000	\$4,853	\$2,000	\$2,000	\$0
POSTAGE \$/STAMPS/REG MAIL	54150	\$150	\$155	\$155	\$0
OFFICE SUPPLIES	54200	\$455	\$630	\$630	\$0
MAINTENANCE SUPPLIES	54300	\$0	\$900	\$900	\$0
AUTO PARTS & SUPPLIES	54400	\$26,295	\$25,000	\$27,000	\$2,000
SIGN SUPPLY-ROAD/TRAFFIC	54430	\$5,704	\$4,120	\$4,120	\$0
TOOLS / HARDWARE	54450	\$6,010	\$5,000	\$5,000	\$0
CONCRETE (CEMENT)	54710	\$662	\$500	\$500	\$0
ASPHALT, HOT-TOP	54720	\$38,255	\$30,000	\$35,000	\$5,000
GRAVEL, LOAM, MULCH	54730	\$6,851	\$5,000	\$5,000	\$0
MISC. SUPPLIES	55800	\$5,594	\$8,000	\$8,000	\$0
TRAINING/CONF./COURSES	57400	\$2,885	\$0	\$0	\$0
PURCHASE OF EQUIPMENT	58500	\$0	\$2,500	\$2,500	\$0
Encumbrances		\$65	\$0	\$0	\$0
Subtotal - Highway Division	-	\$618,319	\$737,902	\$750,902	\$13,000
Snow and Ice (01423)					
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$10,087	\$0	\$0	\$0
O.T. & RECALL/BEEPER	51300	\$102,177	\$24,800	\$25,000	\$200

BEEPER ALLOWANCE	51350	\$14,885	\$4,400	\$4,200	(\$200)
PURCHASE OF SERVICES	52000	\$15,295	\$0	\$0	\$0
CONTRACTED SERVICES	52450	\$277,280	\$80,000	\$103,000	\$23,000
SUPPLIES	54000	\$205	\$0	\$0	\$0
AUTO PARTS & SUPPLIES	54400	\$61,062	\$15,000	\$15,000	\$0
ASPHALT, HOT-TOP	54720	\$1,025	\$0	\$0	\$0
SAND, SALT, ETC. (SNOW)	54950	\$194,246	\$125,000	\$125,000	\$0
MISC. SUPPLIES	55800	\$2,255	\$5,000	\$3,000	(\$2,000)
PURCHASE OF EQUIPMENT	58500	\$6,673	\$31,000	\$10,000	(\$21,000)
Subtotal - Snow and Ice	-	\$685,191	\$285,200	\$285,200	\$0

Streetlights (01424)					
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PURCHASE OF SERVICES	52000	\$10,034	\$10,000	\$10,000	\$0
UTILITIES EXPENSES	52100	\$64,990	\$35,000	\$45,000	\$10,000
Subtotal - Streetlights	-	\$75,024	\$45,000	\$55,000	\$10,000

Fuel (01429)					
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
GAS	54800	\$117,787	\$120,000	\$125,000	\$5,000
DIESEL	54880	\$36,050	\$55,000	\$55,000	\$0
MISC. SUPPLIES	55800	\$8,369	\$7,000	\$7,000	\$0
Subtotal - Fuel	-	\$162,205	\$182,000	\$187,000	\$5,000

Cemetery, Parks and Trees (01491)					
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$248,130	\$280,283	\$333,453	\$53,170
O.T. & RECALL/BEEPER	51300	\$4,856	\$5,000	\$5,000	\$0
LONGEVITY & FRINGES	51400	\$1,040	\$1,200	\$1,300	\$100
UNIFORM EXP./ALLOW.	51900	\$3,230	\$4,000	\$4,000	\$0
PURCHASE OF SERVICES	52000	\$1,494	\$1,000	\$1,000	\$0
CONTRACTED SERVICES	52450	\$44,504	\$60,000	\$66,500	\$6,500
BEAVER CONTROL	52965	\$1,000	\$1,000	\$1,000	\$0
SUPPLIES	54000	\$2,959	\$0	\$0	\$0
POSTAGE \$/STAMPS/REG MAIL	54150	\$150	\$150	\$150	\$0
OFFICE SUPPLIES	54200	\$122	\$0	\$0	\$0
AUTO PARTS & SUPPLIES	54400	\$6,649	\$6,000	\$6,000	\$0

CEM.& PARK SUPPLIES	54420	\$604	\$1,000	\$1,000	\$0
TOOLS / HARDWARE	54450	\$3,947	\$5,000	\$5,000	\$0
TREES/SHRUBS-REPLACEMENT	54460	\$0	\$250	\$250	\$0
MISC. SUPPLIES	55800	\$759	\$1,500	\$1,500	\$0
DUES & MEMBERSHIPS	57300	\$330	\$100	\$330	\$230
TRAINING/CONF./COURSES	57400	\$1,475	\$1,500	\$1,500	\$0
Subtotal — Cemetery, Parks and Trees	-	\$321,248	\$367,983	\$427,983	\$60,000
TOTAL — DEPARTMENT OF PUBLIC WORKS	-	\$1,985,269	\$1,751,064	\$1,839,064	\$88,000

Key budget notes by division:

Administration (01421)

Level funded at \$132,979.

Highway (01422)

Overtime/Recall (+\$5,000): Reflects actual on-call and emergency response costs based on recent actuals.

Beeper Allowance (+\$1,500): Contractual increase per the collective bargaining agreement.

Asphalt (+\$5,000): Material cost increase from \$30,000 to \$35,000 reflecting market price conditions.

Vehicle Parts (+\$2,000): Fleet maintenance cost increase.

Snow and Ice (01423)

Level funded at \$285,200. Note: Snow and ice costs are inherently variable. FY2025 actuals were \$685,191 due to a heavy storm season. Any in-year deficit may be carried as a snow and ice deficit per M.G.L. c. 44 §31D without requiring a supplemental appropriation from Town Meeting.

Streetlights (01424)

Utilities increase from \$35,000 to \$45,000 (+\$10,000), reflecting actual electricity cost growth in the street lighting infrastructure.

Fuel (01429)

Gasoline increases from \$120,000 to \$125,000 (+\$5,000) reflecting market price uncertainty. Diesel and miscellaneous supplies are level funded.

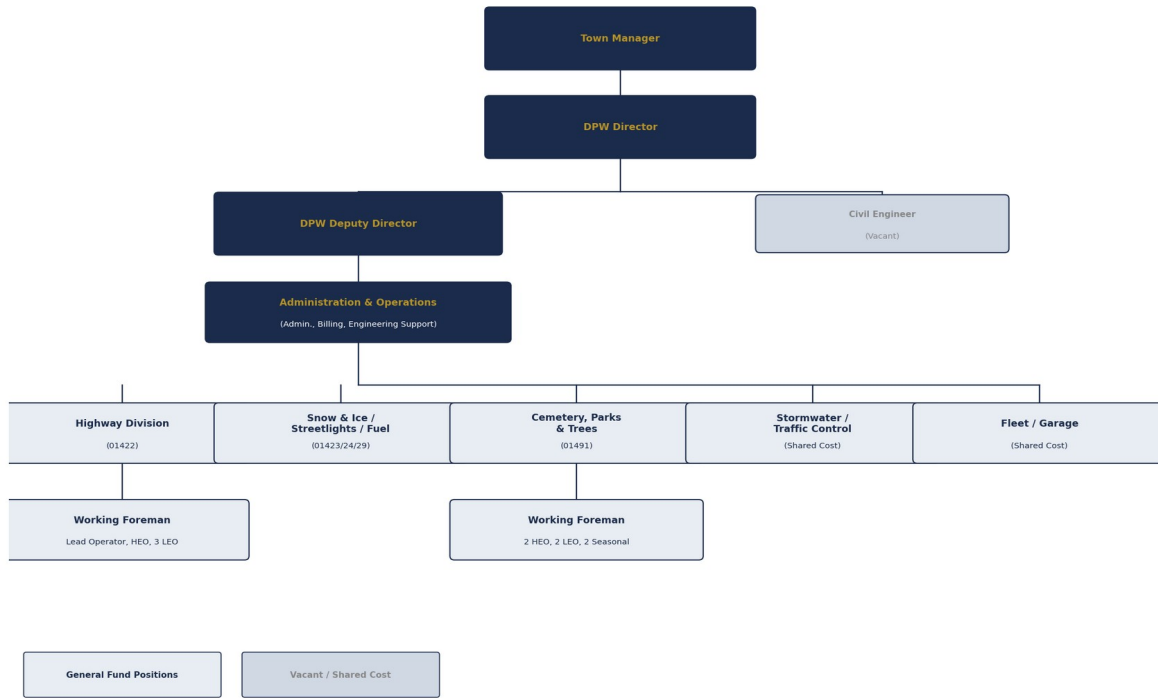
Cemetery, Parks and Trees (01491)

Salaries (+\$53,170): Reflects funding the position currently funded by the Fields enterprise fund, now absorbed into the general fund.

Contracted Services (+\$6,500): Increase from \$60,000 to \$66,500 to fund Yellowstone Landscape services across 10 locations.

4. Organization Chart

DEPARTMENT OF PUBLIC WORKS | ORGANIZATION CHART | FY2027



5. Department Data and Metrics

The following performance data is drawn from the DPW FY2027 Performance Measures submission. Metrics span all DPW divisions and reflect general fund activities.

Administration and Billing

Indicator	FY2025 Act.	FY2026 Est.	FY2027 Est.	Notes
Utility Bills Processed (Water/Sewer)	31,786	31,800	31,850	Quarterly cycle
Stormwater Bills	31,786	31,800	31,850	Mirrors water/sewer
Rubbish and Recycling Bills	5,963	5,975	6,000	Bi-annual
House Closings (Finals)	233	250	250	Property transfer meter reads
Invoices Processed	3,500	3,750	3,750	All DPW divisions
Water Connection Permits	16	10	10	
Sewer Connection Permits	9	10	10	
Drain Layer Licenses	23	24	25	
Athletic Field Scheduling	611	625	625	School and private events

Highway, Permits and Roadway

Indicator	FY2025 Act.	FY2026 Est.	FY2027 Est.	Notes
Highway Work Orders	385	462	500	Road maintenance requests
Potholes Reported	140	154	155	
Road Opening Permits	80	85	90	
Trench Permits	28	30	35	
Catch Basins Cleaned	0	150	200	MS4 stormwater compliance
Catch Basins Repaired	10	55	50	
Dig Safe Markouts	992	1,200	1,300	All utility markouts
Double Yellow Line Striping (ft)	23,000	25,000	25,000	Annual road markings
Snow/Ice Plowable Storms	4	TBD	TBD	Actual varies by season
Salt Usage (tons, est.)	1,500	TBD	TBD	Rough estimate; varies with storms

Water and Wastewater

Indicator	FY2025 Act.	FY2026 Est.	FY2027 Est.	Notes
Water Meters Replaced	176	125	100	Annual meter program
Water Leaks Repaired	17	20	20	
Hydrants Replaced	8	10	10	
Pump Station Inspections	2,613	2,729	2,800	Routine inspections
Drinking Water Produced - Ashland (MGY)	506.8	538.5	543.8	Million gallons per year
Drinking Water Produced - Hopkinton (MGY)	141.0	144.1	145.5	Ashland serves Hopkinton
Wastewater Flow (MGD)	1.63	1.42	1.50	Million gallons per day

Cemetery, Facilities and Fleet

Indicator	FY2025 Act.	FY2026 Est.	FY2027 Est.	Notes
Cemetery Burials	52	55	60	
Facilities Work Orders	230	250	275	Municipal buildings
Elevator Inspections (Quarterly)	20	20	20	5 municipal elevators
Elevator Inspections (State Annual)	5	5	5	State compliance required

Indicator	FY2025 Act.	FY2026 Est.	FY2027 Est.	Notes
Emergency Generators (Minor PM)	17	17	17	
Vehicle Inspections	47	48	48	Fleet compliance

Solid Waste and Recycling

Indicator	FY2025 Actual	FY2027 Est.	Notes
Participating Households	5,732	5,750	Pay-as-you-throw program
Residential Solid Waste (tons)	2,669	2,616	Decreasing trend
Residential Recycling (tons)	1,659	1,829	Increasing trend
Yard Waste (tons)	150	166	Seasonal collection
Electronic Waste (tons)	13,769	15,180	TVs, computers, etc.

PUBLIC BUILDINGS & PROPERTY

Department 01192 | FY2027 Annual Budget

\$932,864

FY2027 TM Proposed | +\$258,700 (+38.4%)

1. Department Overview

The Public Buildings and Property Department is responsible for the operation, and management of all Town-owned municipal facilities. Key facilities include Town Hall, the Public Safety Building (shared Police and Fire), the DPW facility, the Senior Center/Community Center, and various smaller municipal properties. has historically been carried within the broader DPW structure, but the scope of the facilities portfolio has become too management-intensive to remain an add-on inside DPW. The current operation relies on a lean two-person crew paired with significant dependence on outside contractors for custodial, HVAC, fire/life-safety, plumbing, generators, and other technical systems. The FY2027 reorganization creates a defined Buildings & Grounds department with a director, clear intake and triage, contract oversight, preventive maintenance planning, and a condition-based capital conversation.

The \$258,700 increment funds the first-year operating budget for the stand-alone department: a Director of Buildings & Grounds (\$145,000) for dedicated facilities leadership and accountability, a second Maintenance Technician (\$55,000) for additional field response and building support, a utilities increase (\$30,000) for expanded building utility management, and a contracted services increase (\$50,000) for vendor support and preventive maintenance obligations. These increases are partially offset by reductions in maintenance supplies (-\$15,000), miscellaneous supplies (-\$7,500), and auto parts (-\$600).

2. Staffing Changes in the FY2027 Budget

The department currently has two field personnel - a Public Building Supervisor and a Maintenance Technician. The FY2027 budget adds a Director of Buildings & Grounds and a second Maintenance Technician, bringing the total to four staff. The Director position provides dedicated facilities leadership, accountability, and oversight of vendor contracts, preventive maintenance planning, and capital planning for the Town's multi-building portfolio. The additional Maintenance Technician provides field response capacity and building support.

In addition to municipal buildings, the Buildings & Grounds department will be responsible for Town-owned fields and expanding field facilities in the future. For FY2027, town field maintenance will continue to be performed by DPW as the Town plans for the full transition of that responsibility.

Position	FY2026	FY2027	Notes
Director of Buildings & Grounds	0	1	Non-Union
Public Building Supervisor	1	1	Non-Union
Maintenance Technician	1	2	Non-Union

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$932,864, an increase of \$258,700 (+38.4%) over the FY2026 level of \$674,164. The increase establishes a stand-alone Buildings & Grounds department with dedicated staffing, transferred utility management, and expanded contracted maintenance capacity.

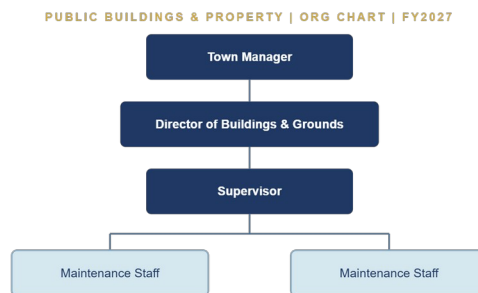
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$95,100	\$110,664	\$312,314	\$201,650
O.T. & RECALL/BEEPER	51300	\$15,709	\$15,000	\$15,000	\$0
LONGEVITY & FRINGES	51400	\$1,200	\$1,200	\$1,300	\$100
PURCHASE OF SERVICES	52000	\$1,013	\$0	\$0	\$0
UTILITIES EXPENSES	52100	\$231,206	\$250,000	\$280,000	\$30,000
CONTRACTED SERVICES	52450	\$290,173	\$250,000	\$300,000	\$50,000
MAINTENANCE SUPPLIES	54300	\$14,889	\$35,000	\$20,000	(\$15,000)
AUTO PARTS & SUPPLIES	54400	\$330	\$1,800	\$1,200	(\$600)
MISC. SUPPLIES	55800	\$1,997	\$10,000	\$2,500	(\$7,500)
TRAINING/CONF./COURSES	57400	\$219	\$500	\$550	\$50
Encumbrances		\$78,000	\$0	\$0	\$0
TOTAL	-	\$729,836	\$674,164	\$932,864	\$258,700

Utilities (+\$30,000): Increase from \$250,000 to \$280,000 reflecting actual utility cost trends across municipal buildings.

Contracted Services (+\$50,000): Increase from \$250,000 to \$300,000 reflecting expanded preventive maintenance contracts, HVAC service agreements, and facility repair obligations that were deferred in prior years.

Maintenance Supplies (-\$15,000): Reduction from \$35,000 to \$20,000 as more work shifts to contracted services. Miscellaneous Supplies (-\$7,500): Normalized to \$2,500.

4. Organization Chart



5. Department Data and Metrics

The Buildings & Grounds function handles facility work requests across the Town's multi-building portfolio. There are 16 Town-managed facilities, including Town Hall (1871), Ashland Public Library (1904), DPW Substation/Former Fire Station (1990), Community Center (2010), Public Safety Building (2022), and 11 other sites including pavilions, substations, and athletic field complexes. In FY2025, the Town had ten ongoing building repair and maintenance projects, including the design and building of a 40,000 square foot public safety facility.

The Envision Ashland Comprehensive Plan community survey (1,427 responses) ranked municipal facilities, assets, services, and recreation as the number two community priority (48.47%), with 556

mentions. In the open-ended question about the vision for Ashland's future, care and concern for infrastructure and facilities was the number one response.

Facilities Work Orders and Inspections

Indicator	FY2021	FY2022	FY2023	FY2024 Est.
School Dude Work Requests	175	160	175	N/A
Inspections / Appointments (Work Orders)	934	1,089	1,500	N/A
Elevator Inspections (Quarterly)	12	12	16	N/A
Elevator Inspections (State)	3	3	4	N/A
Fuel Pump Inspections	1	1	1	N/A
Generator Preventive Maintenance (Minor)	N/A	17	17	N/A
Generator Preventive Maintenance (Major)	N/A	17	17	N/A
Vehicle Inspections	43	45	45	N/A

Procurement and Sustainability

Indicator	FY2020	FY2021	FY2022	FY2023
Major Procurements	14	14	14	20
Overall Municipal Energy Usage	-2.68	-3.54	-7.53	14.5
Facilities Managed	16	16	16	16

COUNCIL ON AGING

Department 01541 | FY2027 Annual Budget

\$211,450FY2027 TM Proposed | +\$19,757
(+10.3%)**1. Department Overview**

The Ashland Senior Center serves residents aged 60 and older, providing programs and services that support independence, well-being, and community connection. The five-person team (Director, Administrative Assistant, Activity and Volunteer Coordinator, Outreach Coordinator, and Van Driver) provides a comprehensive range of services including nutritious meals and nutrition support, free transportation, and health and wellness programs. The Center offers Medicare counseling, hearing aid cleaning, legal consultations, and tax preparation to support essential needs. The Center encourages connection through social and recreational activities, as well as educational and historical presentations, and facilitates community conversations with local and municipal leaders, while promoting strong volunteer engagement and outreach to residents in need.

2. Staffing Changes in the FY2027 Budget

No change in headcount. The salary increase is due to an increase in hours for the Activity and Volunteer Coordinator and the Outreach Coordinator.

Position	FY2026	FY2027	Notes
Senior Center Director	1	1	Non-Union
Activity & Volunteer Coordinator	1	1	Non-Union
Outreach Coordinator	1	1	Non-Union
Administrative Assistant	1	1	CBA
Van Driver	1	1	Non-Union

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$211,450, an increase of \$19,757 (+10.3%) over FY2026. The increase is primarily due to an increase in hours for the Activity and Volunteer Coordinator and the Outreach Coordinator.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
SAL ADMINISTRATIVE	51110	\$169,597	\$179,493	\$200,750	\$21,257
LONGEVITY & FRINGES	51400	\$2,500	\$2,500	\$1,000	(\$1,500)
CONTRACTED SERVICES	52450	\$3,816	\$5,000	\$5,000	\$0
MISC. SUPPLIES	55800	\$70	\$400	\$400	\$0
TRAVEL EXPENSES	57100	\$0	\$200	\$200	\$0
DUES & MEMBERSHIPS	57300	\$1,405	\$1,600	\$1,600	\$0
TRAINING/CONF./COURSES	57400	\$602	\$2,500	\$2,500	\$0

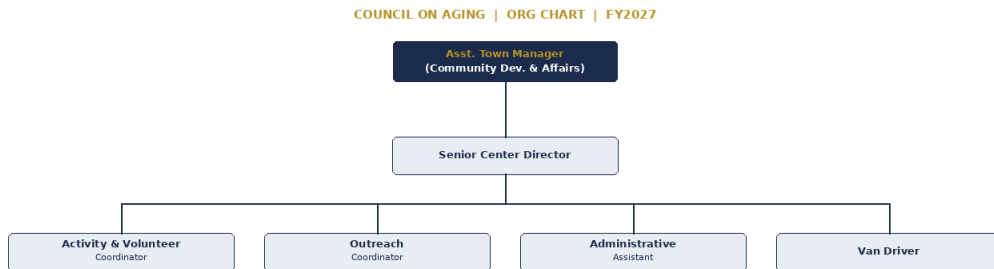
Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
TOTAL	-	\$177,990	\$191,693	\$211,450	\$19,757

Salaries (+\$21,257): Increase in hours for the Activity and Volunteer Coordinator and the Outreach Coordinator.

Longevity (-\$1,500): Reduction reflecting current staff tenure levels.

All other lines level funded.

4. Organization Chart



5. Department Data and Metrics

Senior Center participation has grown significantly, with event participation increasing 137% from FY2021 to FY2023. Rides provided, outreach contacts, and food pantry participation have all increased over the period.

Senior Center Activity

Indicator	FY2021	FY2022	FY2023	FY2024	FY2025
Senior Center Event Participants	3,559	9,339	7,523	10,877	13,480
Rides Provided	402	577	504	499	251
Services / Outreach Contacts	4,124	4,762	5,825	5,034	5,710
Total People Served	8,849	15,036	14,345	18,067	21,490

VETERANS SERVICES

Department 01543 | FY2027 Annual Budget

\$137,500

FY2027 TM Proposed | +\$34,650 (+33.7%)

1. Department Overview

The Veterans Services Department provides benefits, assistance, and advocacy to Ashland veterans and their dependents under M.G.L. c. 115. The Veterans Agent administers the state-mandated financial benefits program, assists veterans with federal VA claims, coordinates Memorial Day observances, and connects veterans with housing, healthcare, employment, and counseling resources.

Ashland operates its Veterans Services through a unique regional shared service arrangement. Benefits payments under M.G.L. c. 115 are 75% reimbursed by the Commonwealth after the fact; the general fund appropriation represents the up-front cost pending reimbursement.

2. Staffing Changes in the FY2027 Budget

Veterans Agent provided through shared service arrangement. No dedicated FTE in the general fund budget.

Position	FY2026	FY2027	Notes
Veterans Agent (Regional)	-	-	Shared service; salary in assessment charge

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$137,500, an increase of \$34,650 (+33.7%) over FY2026. The increase is entirely in veteran benefit payments, reflecting rising caseloads and benefit levels.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
MEMORIAL DAY EXPENSES	54201	\$1,717	\$2,850	\$2,500	(\$350)
OTHER CHARGES	57000	\$60,274	\$60,000	\$60,000	\$0
VETERAN'S BENEFIT PAYMENT	57350	\$33,666	\$40,000	\$75,000	\$35,000
TOTAL	-	\$95,657	\$102,850	\$137,500	\$34,650

Veterans Benefit Payments (+\$35,000): Increase from \$40,000 to \$75,000. M.G.L. c. 115 benefits are mandated and reimbursed 75% by the state after payment. The rising appropriation reflects actual case volumes and benefit levels - this is non-discretionary.

Memorial Day Expenses (-\$350): Minor reduction to \$2,500.

4. Organization Chart

VETERANS SERVICES | ORG CHART | FY2027

Veterans Agent
(Shared Service Arrangement)

5. Department Data and Metrics

Indicator	FY2025 Act.	FY2027 Budget	Notes
Chapter 115 Benefit Payments	\$33,666	\$75,000	75% state reimbursed
Veterans Served	Active	Active	Benefits + case management
Federal VA Claims Assisted	Active	Active	Claims navigation support
Memorial Day Observance	Annual	Annual	Community ceremony

PREVENTION & HUMAN SERVICES

Department 01544 | FY2027 Annual Budget

\$240,617

FY2027 TM Proposed | +\$1,000
(+0.4%)

1. Department Overview

Established in July 2023, the Department of Prevention & Human Services integrates substance use prevention and mental health promotion with responsive social service delivery. The five-person team (Director, Youth Prevention Coordinator, Social Worker, Case Manager, and Food Pantry Coordinator) provides prevention education, food pantry operations, case management, social work, holiday programs, and community health initiatives.

The Food Pantry serves approximately 100 unique families per month, collaborating with the Greater Boston Food Bank, Simple Gestures, Spoonfuls, Upswing Farm, and other partners. The Holiday Program served 115-118 families in each of the past two years. The Social Worker and Case Manager served 239 households in FY2025 through phone, email, walk-ins, and home visits.

The department secured a \$240,000 SAMHSA STOP Act grant over four years for the DAET (Decisions at Every Turn) youth alcohol prevention program - one of only 35% of applications funded nationally.

2. Staffing Changes in the FY2027 Budget

Level staffing with no changes proposed.

Position	FY2026	FY2027	Notes
Director	1	1	Non-Union
Youth Prevention Coordinator	1	1	Non-Union
Social Worker	1	1	Non-Union
Case Manager	1	1	Non-Union
Food Pantry Coordinator	1	1	Non-Union

3. FY2027 Town Manager Proposed Budget

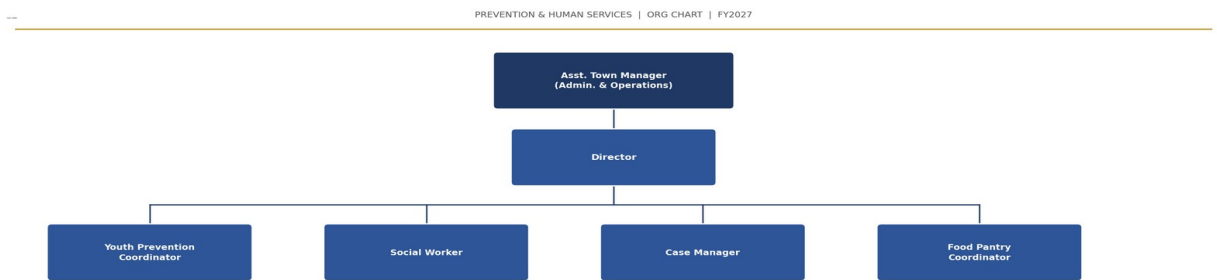
The FY2027 proposed budget is \$240,617, an increase of \$1,000 (+0.4%) over FY2026. The budget is essentially level funded.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$196,589	\$222,397	\$222,397	\$0
LONGEVITY & FRINGES	51400	\$1,000	\$1,000	\$0	(\$1,000)
CONTRACTED SERVICES	52450	\$10,236	\$12,350	\$14,350	\$2,000
AUTO PARTS & SUPPLIES	54400	\$427	\$1,250	\$1,250	\$0
MISC. SUPPLIES	55800	\$87	\$500	\$500	\$0
TRAVEL EXPENSES	57100	\$0	\$200	\$200	\$0

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
DUES & MEMBERSHIPS	57300	\$46	\$420	\$420	\$0
TRAINING/CONF./COURSES	57400	\$162	\$1,500	\$1,500	\$0
TOTAL	-	\$208,547	\$239,617	\$240,617	\$1,000

Contracted Services (+\$2,000): Increase from \$12,350 to \$14,350 for program delivery.
 Longevity (-\$1,000): Eliminated - no current longevity obligations.
 All other lines level funded.

4. Organization Chart



5. Department Data and Metrics

Indicator	FY2024	FY2025	Notes
Food Pantry Households/Month	~80	≈100	Estimated unique families
Holiday Program Families	118	115	Gift distribution program
Households Served (Case Mgmt)	Active	239	Phone, email, walk-in, home visits
STOP Act Grant	N/A	\$240,000	4-year SAMHSA grant; DAET program

Food Pantry and Human Services

Indicator	FY2021	FY2022	FY2023	FY2024	FY2025 Est.
Food Pantry Visitors / Users	160	152	157	163	170
Holiday Family Program Families	98	125	110	115	115
Ashland Emergency Fund Cases	N/A	34	39	15	45
Human Service Dept.	8,352	9,575	10,500	N/A	N/A

Indicator	FY2021	FY2022	FY2023	FY2024	FY2025 Est.
Encounters					
Human Services Tasks Performed	N/A	N/A	N/A	6,568	6,600
Human Services Households Served	N/A	N/A	N/A	343	350

PUBLIC LIBRARY

Department 01610 | FY2027 Annual Budget

\$503,731

FY2027 TM Proposed | +\$0 (Level Funded)

1. Department Overview

The Ashland Public Library serves the community 54 hours per week across six days (including four evenings and Saturdays) with eleven staff working a combined 252 hours per week. The library provides books, digital media, world languages collections in 25 languages, a Library of Things, discount venue passes, and free programming for all ages.

FY2025 was a year of significant growth. Despite a transition period with three staff turnovers, program attendance rose 128% over FY2023 - from 17,007 to 38,731 - while offering 28% more programs. Major events included the Mini Renaissance Faire, Young Artists Comics Fest, Teen Halloween Bash, and Summer Reading Kickoff. The library also introduced two self-checkout stations and Wi-Fi printing.

The Friends of the Library fund 100% of the library's programs, museum passes, and summer reading initiatives. In FY2025, the Friends provided \$47,233 in supplemental support including \$10,000 for new Teen Room furniture.

The library's FY2027 budget is level funded. To balance, the budget reduces Reference Books/Materials by \$5,000, Dues and Memberships by \$4,100, and eliminates the Training/Conferences line (\$2,000) and postage (\$121), offset by a small increase in longevity.

2. Staffing Changes in the FY2027 Budget

No change in authorized positions.

Position	FY2026	FY2027	Notes
Library Director	1	1	Non-Union
Tech Services/Reference Librarian	1	1	CBA
Assistant Director/Director of Youth Services	1	1	Non-Union
Circulation / Part-Time Staff	6	6	CBA

3. FY2027 Town Manager Proposed Budget

The FY2027 proposed budget is \$503,731, level funded with FY2026. Internal line item adjustments balance within the same total.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$405,716	\$406,510	\$418,656	\$12,146
LONGEVITY & FRINGES	51400	\$1,313	\$1,300	\$2,375	\$1,075
POSTAGE \$/STAMPS/REG MAIL	54150	\$0	\$121	\$0	(\$121)
OFFICE SUPPLIES	54200	\$2,613	\$3,500	\$1,500	(\$2,000)

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
REFERENCE BOOKS/MATERIALS	54600	\$74,601	\$75,000	\$70,000	(\$5,000)
DUES & MEMBERSHIPS	57300	\$15,300	\$15,300	\$11,200	(\$4,100)
TRAINING/CONF./COURSES	57400	\$0	\$2,000	\$0	(\$2,000)
TOTAL	-	\$499,543	\$503,731	\$503,731	\$0

Salaries (+\$12,146) and Longevity (+\$1,075): Reflects step and longevity increases.

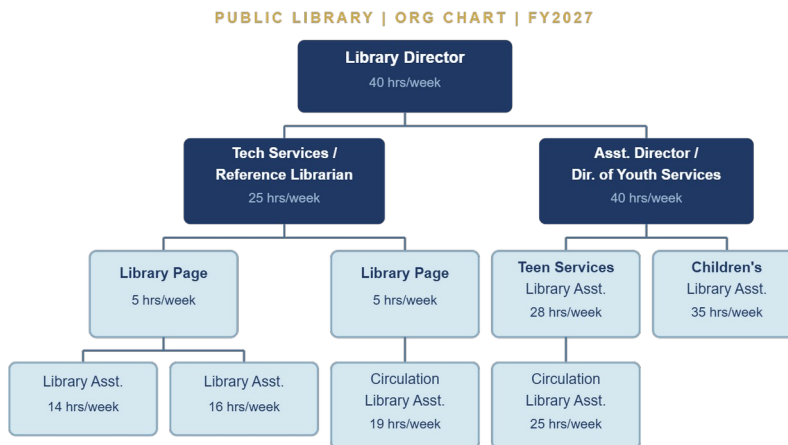
Reference Books/Materials (-\$5,000): Reduction from \$75,000 to \$70,000.

Dues & Memberships (-\$4,100): Reduction from \$15,300 to \$11,200.

Training/Conferences (-\$2,000) and Postage (-\$121): Eliminated to balance the budget within the level-funded total.

Net change: \$0.

4. Organization Chart



5. Department Data and Metrics

Indicator	FY2023	FY2024	FY2025	Notes
Total Program Attendance	17,007	29,136	38,731	+128% from FY2023
Children's Programs	357	428	442	
Adult & Teen Programs	600	639	787	
Friends of Library Support	\$22,392	\$43,303	\$47,233	100% of programs
Staff (FTE)	5.575	6.05	6.05	

RECREATION DEPARTMENT

Department 01630 | FY2027 Annual Budget

\$0

FY2027 TM Proposed | (-84,258) (-100.0%)

to the Recreation Revolving Account. No positions are eliminated; all staff continue in their current roles. The revolving account, funded by program fees, carried a balance of approximately \$717,000 at mid-year FY2026.

1. Department Overview

2. Staffing Changes in the FY2027 Budget

No positions are eliminated. All Recreation Department staff are shifted from the general fund to the Recreation Revolving Account in FY2027.

Position	FY2026	FY2027	Notes
Recreation Director	1	1	Non-Union
Program & Events Coordinator	.9	.9	Non-Union
Administrative Assistant	.7	.7	CBA

Note: All positions are funded through the Recreation Revolving Account in FY2027, resulting in \$0 general fund appropriation.

3. FY2027 Town Manager Proposed Budget

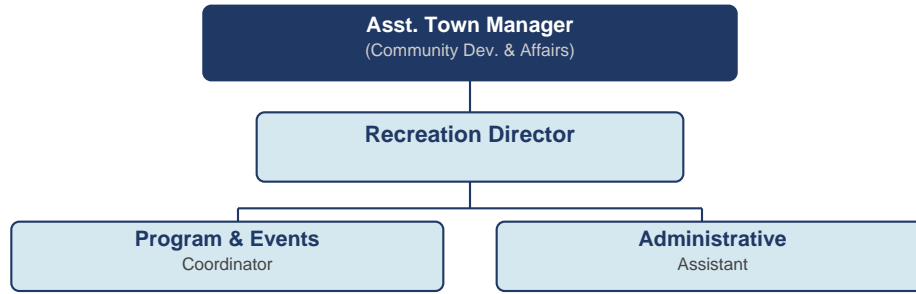
The FY2027 proposed general fund budget is \$0, a reduction of \$84,258 from FY2026. All Recreation Department costs are charged to the Recreation Revolving Account.

Line Item	Obj	FY2025 Actual	FY2026 Budget	FY2027 TM Proposed	Change
PERMANENT POS.	51130	\$76,500	\$78,808	\$0	(\$78,808)
LONGEVITY & FRINGES	51400	\$1,300	\$1,300	\$0	(\$1,300)
TRAVEL EXPENSES	57100	\$0	\$200	\$0	(\$200)
DUES & MEMBERSHIPS	57300	\$450	\$450	\$0	(\$450)
TRAINING/CONF./COURSES	57400	\$1,405	\$3,500	\$0	(\$3,500)
TOTAL	-	\$79,655	\$84,258	\$0	(\$84,258)

All general fund lines zeroed: Salaries (-\$78,808), Longevity (-\$1,300), Travel (-\$200), Dues (-\$450), Training (-\$3,500). Total general fund reduction: -\$84,258. All costs are charged to the Recreation Revolving Account, which carried approximately \$717,418 at mid-FY2026.

4. Organization Chart

RECREATION DEPARTMENT | ORG CHART | FY2027



5. Department Data and Metrics

The Recreation Department manages a wide range of community programs and facility scheduling. In FY25, the department offered 177 programs with over 2,400 participants, including a successful skiing and snowboarding program with 185 students and over 20 parent volunteers. Program participation and field scheduling activity have grown over recent years.

Program Activity

Indicator	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY26 Current
Number of Programs	N/A	48	46	50	177	173	228
Program Participants	1,090	1,418	1,597	1,800	2,486	2,483	2,030
Full-Time Equivalent Staff	1.6	1.6	1.6	1.6	2	2	2.6

Field Scheduling and Facility Use

Indicator	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Est.
Scheduling Field Events (School/Private)	1,572	2,000	2,000	N/A	N/A
Athletic Fields Invoices / Billing	11	30	35	N/A	N/A